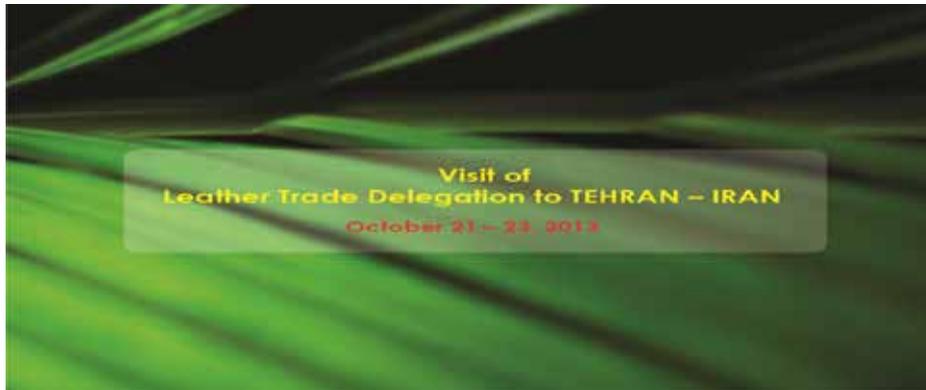


# Report on the Visit of the Indian Leather Delegation to Tehran, Iran – Oct 21-23, 2013

A Report by Shri. R. Ramesh Kumar, IAS Executive Director, CLE



## Objective of the Visit:

The Council for Leather Exports organised the visit of an Indian Leather Delegation to Tehran, Iran with the ac-

tive involvement and support of the Indian Embassy in Iran. The prime objective of the visit was to explore the possibility of (a) sourcing raw materials, semi-processed

leathers etc from Iran (b) export of leather products to Iran and (C) establishing business collaborations between India and Iran in Leather Sector.

## The itinerary of the programme is as follows:

<b>Monday – 21st Oct. 2013</b>	
1000 – 1100 hrs.	Inauguration of Buyer-Seller Meet at Golzar Hall in Hotel Laleh i. Address by Mr. R. Ramesh Kumar, Executive Director, CLE ii. Address by Mr. D.P. Srivastava, Ambassador EOI, Iran iii. Address by Dr. Jahangir Mazjidi, Secretary General of Iran Tanners Association & CEO of the Cooperative of ITA, & Members iv. Address by Mr. Rasoul Shazerchi, Chairman, Union of Shoes & Bags
1100 – 1500 hrs.	B2B Meetings between the Indian Participants, Iranian Tanners and the Importers of Leather & Leather Products.
1930 hrs.	Fashion Show (Garments/Shoes) organized by Novin Leather at Hotel Laleh.
<b>Tuesday – 22nd Oct. 2013</b>	
0800 – 1800 hrs.	Departure for Veramin Charmshahr (Leather Industrial Town) – organized by Iran Pickled Skin & Leather Producers Exporters Association (IPLEA) • Visit to the Leather University – Meeting & Refreshments • Visit to Two Factories • Visit to Three Leather Factories.
<b>Wednesday – 23rd Oct. 2013</b>	
0900 – 1100 hrs.	Meeting the Office Bearers & Members of Iran Pickled Skin & Leather Producers Exporters Association (IPLEA) Meeting with the President & the Members of the Iran Pickled Skin & Leather Producers Exporters Association (IPLEA).
1130 – 1330 hrs.. TBC	Meeting with the Office Bearers and Members of Iran Tanners Association, The Chairman of the Board & the Secretary General of the Iran Tanners Association & the CEO of the Cooperative of ITA.
1500 – 1700 hrs. TBC	Meeting with the Chairman, the Union of Purse/Bags & Shoes of Iran. Meeting with the Chairman of the Board and the Officials & the members of Union of Leather Shoe Industries Members Meeting with the Association of Managers & the Experts of the Iranian Shoe Industry,



(from left to right - top) : (left) Mr. M. Matheen Khan, Universal Shoes, Chennai; (6th from left) Mr. Uvais Ahmed, Imaan Impex, Chennai ; (7th from left) Mr. Asad Kamal Iraqi, AKI India Pvt. Ltd., Kanpur; (9th from left) Mr. Javed Iqbal, Naaz Exports Pvt. Ltd., Kanpur.

(from left to right – first row) : Journalists Mr. Afshin Shadimehr & Ms. Sharara; (3rd from left) Mr. Parvez Ahmad Ansari, Bharat Tanning Industries, Kanpur ; (4th from left) Mr. R. Ramesh Kumar, IAS, Executive Director, Council for Leather Exports ; (5th from left) Mr. Mehmood Alam, Model Exims, Kanpur ; (6th from left ) Mr. Puri, Embassy of India, Tehran; (7th from left) Mr. Kausar Alam, Rama Overseas Ltd., Kolkata ; (8th from left) Mr. Tariq Rizwan, Homera Tanning Industries, Kanpur ; (9th from left) Mr. Ghani Mohamed Sajjad Parvez, Shahrez Creations, Chennai ; (extreme right) Mr. T. Thanjappan, Asst. Export Promotion Officer, CLE.

#### Members of the Delegation:

Sl. No.	Name of the Company	Name of the Delegates
1	Council for Leather Exports (CLE) Chennai	Mr. R. Ramesh Kumar, IAS, Executive Director, CLE
2	AKI India Pvt. Ltd, Kanpur	Mr. Asad Kamal Iraqi
3	Bharat Tanning Industries, Kanpur	Mr. Parvez Ahmad Ansari
4	Farida Shoes, Chennai	Mr.Soukath Mohammed Shabrez
5	Homera Tanning Industries Pvt. Ltd, Kanpur	Mr. Tariq Rizwan
6	Imaan Impex, Chennai	Mr. Uvais Ahmed
7	Model Exims, Kanpur	Mr. Mehmood Alam
8	Naaz Exports Pvt Ltd, Kanpur	Mr. Javeed Iqbal
9	Rama Overseas Ltd, Kolkata	Mr. Saurva Soni
10	Shahrez Creations, Chennai	Mr.Ghani Mohamed Sajjad Parvez
11	Universal Shoes, Chennai	Mr.M.Matheen Khan

As per schedule, the inaugural session was held on October 21, 2013.

**The Executive Director, CLE Welcomes H.E. Mr. D.P.Srivastava IFS, Ambassador, Embassy of India, Tehran for the Inauguration of B2B Meeting on Oct. 21, 2013**



*The Ambassador meeting the Indian delegates. Mr. R. Ramesh Kumar IAS, ED,CLE and Mr. A.B.B.Babu, Consular (E & C), Embassy of India, Tehran (right) are also seen.*

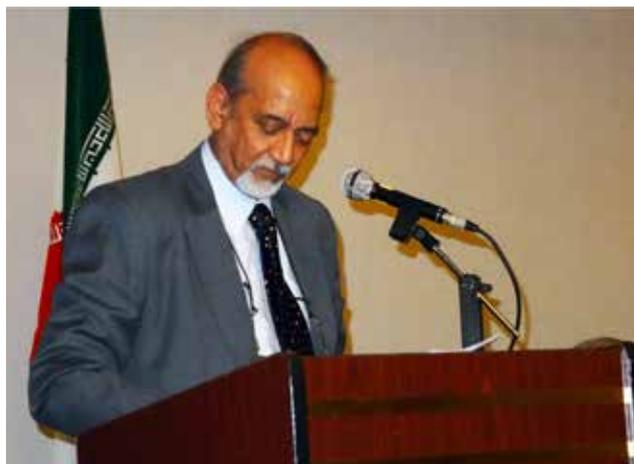
*The Ambassador along with ED,CLE at the inaugural session.*



*A view of participants at the inaugural session*



*Mr R. Ramesh Kumar IAS, ED,CLE speaking at the inaugural session*



*Mr. D.P.Srivastava IFS, Ambassador, Embassy of India, Tehran speaking at the inaugural session*



*Mr. N. Nandakumar IFS, Second Secretary, Embassy of India, Tehran speaking at the inaugural session.*

### **Iran Leather Industry and its Potential:**

Iran's modern Leather Industry began in the early 20th century. There are references of people trying to import leather processing machinery from the West even during the reign of last Qajar king, Ahmad Shah Qajar. The idea of building leather factories goes even further back, After the bombardment and closure of the first parliament by Mohammad Ali Shah Qajar, he ordered the establishment of a new assembly and one of the things discussed in that assembly was an agreement to build a modern leather factory. Before that there were only the more traditional tanneries (dabbaghi) in Iran.

During the first Pahlavi era, Ger-

man companies started to invest in the Iranian leather industry. The Khosravi leather factory was then built in Tabriz in 1931/32 (1310 Iranian calendar) with 533 workers, the largest and most modern of its time. After the Second World War which was during the second Pahlavi era, this industry started to develop with factories mainly in the south of Tehran (Shahr-e-Rey) and Tabriz. These were mainly private companies that were able to import Western machinery from Germany and Italy. The use of Western chemical products in the process of leather making also increased the quality of Iranian leather.

Some other modern leather factories established before the Second World War were Mahdood Iran (Ta-

briz, 1929) with 130 workers, Vahab\_Zadeh Brothers (Tabriz, 1931) with 74 workers, Khorasan corp, (Mashad, 1930) with 100 workers, Bahram Ardeshir and Partners, proportional liability partnership (Hamedan, 1932).

### **After the 1979 Islamic Revolution:**

During the 1970s, the leather industry was one of the most lucrative businesses in Iran. After the 1979 Islamic Revolution sanctions against Iran affected the leather industry. As a result of which a few Iranian chemical companies began producing chemical products for the industry and also began manufacturing and developing leather processing machinery as well. Before the revolution, Iranians were able to build some of the machinery like gear boxes for the wooden

drums used for washing the leather. Later more complicated machinery such as fleshing machines were built in Tabriz. The use of these types of mechanized machines continued until the production of more advanced mechanical and electrical machines. The leather industry in Tabriz started to use one of the most advanced machines built in Iran, It was used for splitting and was produced by Reza Pourbagheri of the Techno Machine Company, which was located in Tehran. The Kardan Company of Tehran produced electronic measuring machines. Subsequently the company, Hydro Charm under the management of Davood Kamrava emerged and produced other leather processing machines.

The leather industry flourished even after the revolution and took advantage of the Government subsidies until it restricted its support. This was due to the inferior quality of leather and also the import of Chinese products which forced some factories to close down by the end of the twentieth century. As a result of which numerous workers lost their jobs. A report revealed that "1500 workers have lost their jobs following the continuing shutdown of leather producing factories in the city of Mashhad. According to the Safir News website since 2003, 45 plants manufacturing leather products have been closed down for various reasons such as the instability in the currency rate for producers and the import of cheap Chinese and Thai products". This could be mainly attributed to the inferior quality of Iranian leather which makes it difficult for Iranian leather producers to find markets outside of Iran to export their goods to. "At present Iranian leather export mainly focuses on trade of raw hide and skin at a low price while the Iranian Government encourages the industry to process high value products of leather goods, leather shoes and leather clothing so as to increase the

industry's profits".

There is a diversity of leather and leather products producing units in Iran, It ranges from skins/hides ( cow, goat, sheep), finished leather, leather products such as garments, shoes, hand bags, briefcases, gloves, belts and items used as part of production lines and mechanical devices like the conveyor belt. There are only a few production units that manufacture finished leather products. The major setback in this line of activity being deficiency in software/technical training to generate higher value-adds. This explains why the major portion of skins and hides are exported without being processed.

According to a report (2002), Currently 170 leather companies are still active in Iran with the annual production of 4 mn and 334 thousand sq ft of leather. Most of these companies belong to the private sector, But in spite of the high investment in the leather industry most of these factories just work with 40% of their actual capacity. While the country's leather industry has a long history and the Iranian skin and hides genetically are supposed to be among the best in the world, Iranian products have not achieved a special place in the international leather markets. The Traditional form of slaughter of livestock increases waste and also reduces the quality of the skin thereby creating problems for the export of raw and semi finished leather.

There are 225 shoe-manufacturing units that hold industrial licenses and produce sports shoes mainly (both leather & plastic). Such units are mainly located in Tehran, followed by Tabriz (East Azerbaijan Province) and Esfahan. The nominal capacity of these units is 198 million pairs of shoes. There are 25,000 small workshops which produce hand-made shoes. Due to the lack of heavy leather, the actual production stands at 40 per cent of its nominal capacity.

**Demand.** Production of ladies' leather handbags has a better standing than that of leather garments as there is a low demand for the latter in the Iranian market. The supply of shoes far exceeds the demand level, The consumption per capita has plunged from 196 pairs in the past few years to the present 80 pairs; i.e. the purchasing power for shoes now stands at 1.3 pairs per year.

**New Policies.** According to an Expert from the Textile, Garments and Leather Department, Ministry of Industries, New general policies were adopted by the Ministry of Industries in 2001 to apply a world-standard tariff system which would allow for free flow of industrial export/import to and from Iran. However, it is assumed that the adoption of this tariff system will have an adverse effect on the domestic production of sports shoes while the production of handmade shoes is expected to remain intact since developed countries have replaced such units with fully-automated units.

**Imports.** Imports of Italian leather and shoes, especially those of "Ritsi" have kept a steady pace during last decade as the supply of after-sales services has duly met the convenience of the concerned industrial units. Currently, Turkey has found a good position with regard to the export of the related machinery to Iran. It is to be noted that second-hand machinery from Germany, especially Turner is also being imported into the country.

**Future Requisitions.** With regards to import requisitions, once the tariffs system is liberalised demand for quality raw materials including chemicals (like chrome) would stand at a much higher level than for hardware or machinery. Another imports requisition pertains to shoe soles with the local production not meeting domestic demand qualitatively and quantitatively.

**Indian Participants discussing with Iran Buyers during the B2B Meetings.**



*Mr. Kausar Alam, Rama Overseas Ltd., Kolkata*



*Mr. Javed Iqbal, Naaz Exports Pvt. Ltd., Kanpur*



*Mr. Asad Kamal Iraqi, AKI India Pvt. Ltd., Kanpur*



*Mr. Mehmood Alam, Model Exims, Kanpur*



*Mr. G.M Sajjad Parvez, Shahrez Creations, Chennai*



*Mr. Tariq Rizwan, Homera Tanning Industries Pvt. Ltd., Kanpur*



*Mr. Parvez Ahmad Ansari, Bharat Tanning Industries, Kanpur*



*Mr. Uvais Ahmed, Imaan Impex, Chennai*



*Mr. Matheen Khan, Universal Shoes, Chennai*



*A view of the business meetings*

## India's Export of Leather and Leather Products to Iran

Value in Million US\$

DETAILS	2008	2009	2010	2011	2012
Finished Leather	0.48	0.25	0.16	0.22	0.00
Leather Footwear	0.01	0.21	0.13	0.01	0.02
Footwear Components	0.07	0.87	0.11	0.00	0.00
Leather Garments	0.00	0.00	0.00	0.05	0.00
Leather Goods	0.84	0.51	0.64	0.35	0.27
Saddlery & Harness	0.05	0.06	0.03	0.17	0.00
Non Leather Footwear	0.03	0.05	0.00	0.01	0.14
<b>Total</b>	<b>1.48</b>	<b>1.95</b>	<b>1.12</b>	<b>0.76</b>	<b>0.43</b>

Source: DGCI&S

From the above statement, it can be seen that though there is a declining trend in the overall export of leather and leather products to Iran from India, considering the import potential of Iran. Footwear and Leather Goods segment offers scope for further enhancement in India's share of the export. India presently accounts for a share of 2.93% in Iran's total leather import trade of US\$ 25.80 mn. From the Statement of India's Import of Raw Hides & Skins and Leather from Iran during the period between 2007 and 2012 shown below, it can be seen that India's import of raw hides and skins and leather has been constantly increasing since 2010

(Value in Mn \$)

Product	2007	2008	2009	2010	2011	2012
Raw Hides & Skins	3.19	2.98	1.98	2.47	3.26	4.49
Leather	9.98	11.01	6.85	4.22	3.57	3.75
<b>Total</b>	<b>13.17</b>	<b>13.99</b>	<b>8.83</b>	<b>6.70</b>	<b>6.83</b>	<b>8.24</b>

Source: DGCI&S

## Iran's Exports of Leather & Leather Products

(Value in Mn \$)

Products	2006	2010	2011
Finished Leather	107.35	142.73	144.3
Leather Footwear	20.82	45.60	35.67
Footwear Components	1.34	0.69	0.28
Leather Garments	0.09	0	0
Leather Goods	0.23	1.88	1.94
Saddlery & harness	0	0	0
Non Leather FW	66.95	80.31	111.11
<b>Total</b>	<b>196.78</b>	<b>271.21</b>	<b>293.3</b>

Source: ITC, Geneva

The above statement reveals that Finished Leather is the major product exported from Iran. Hence India should explore the possibility of enhancing its share of import of leather from Iran.



# Indian Leather Industry Striding with Confidence



### Visit to Retail Outlets and Factories



*Mr. R. Ramesh Kumar IAS, ED,CLE (left) and Mr. Javed Iqbal of Naaz Exports viewing the product display*

### Delegates at the retail store



### Delegates at the Garment Factory



## Delegates at the Garment Factory



*Delegates at the factory*

*Press Meet at the factory*

## Livestock and Production Details-India and Iran-FAO Statistics-2011

Description	Iran	India	World
No. of bovine animals– (mn heads)	8.00	320.80	1617.21
No. of sheep & lambs – (mn heads)	53.871	66.44	1098.47
No. of goat and kids – (mn heads)	25.534	127.39	902.47
Production of bovine hides & skin – (mn pieces)	1.8	27.4	321.7
Production of sheep skin and lamb skins– (mn pieces)	21.9	33.5	546.8
Production of goat skins and kid skins– (mn pieces)	7.7	74.3	434.3

Description	Iran	India	World
Production of light leather from bovine animals – (mn sq.ft)	79.1	665.9	13946.3 (2010)
Production of light leather from sheep & goat – (mn sq.ft)	211.4	661.7	5216.8 (2010)
Imports of light leather from bovine animals – (mn sq.ft)	0.1	110.0	7803.9 (2010)
Imports of light leather from sheep & goats – (mn sq.ft)	0.5	110.0	1929.5 (2010)
Export of light leather from bovine animals – (mn sq.ft)	4.0	130.0	8629.7 (2010)
Export of light leather from sheep & goat – (mn sq.ft)	100.0	230.0	1772.3 (2010)
Apparent availability of Light leather from bovine animals – (million sq.ft)	75.2	645.9	13120.5 (2010)
Apparent availability of light leather from sheep & goat – (million sq.ft)	111.9	541.7	5374.0 (2010)

## Delegation meeting the Ambassador of India, Iran at the Indian Embassy



(in middle – from left to right) : Mr. R. Ramesh Kumar IAS, ED,CLE; H.E. Mr. D.P. Srivastava IFS, Ambassador of India to Iran and Mr. A.B.B.Babu, Counsellor (Eco & Com), Embassy of India, Tehran

## Tariff Structure in Iran

### Import Tariff in Iran

Items	Tariff
Chapter 41-Raw hides and skins and leather	Range from 4 to 90% per kg
Chapter 42 –Articles of Leather, travel goods, bags etc	Range from 10 to 90%
Chapter 43 – Raw furskins	Range from 40 to 90%
Chapter 64-Footwear and parts	Range from 25 to 120% Shoe uppers 60%

### Export Tariff in Iran

Items	Tariff
Pickled sheep	Permitted with 5% Duty
Sheep Wet Blue	Permitted
Bovine Wet Blue	Permitted with Duty
Goat Skin after crust	Permitted
Bovine wet blue for Rls.4200 per kg	Permitted
Pickled Goat and cow hide	Prohibited
Goat skin before crust	Prohibited

## Fashion Show being organised for the Indian Delegation at Iran





*The delegates at the Fashion Show*

### Feedback from participants

All the Participants expressed that the Visit of the Indian Leather Delegation to Iran was well organised by the Council, in association with the Indian Embassy. The B2B meetings and factory / tannery visits particularly have been praised because of which light has been thrown on Iran as a potential trading hub for leather & leather products

## Indian Delegation visiting Leather Tanneries in Iran



**Delegates viewing the finished leather**



**Women at work in of the tanneries**



*Participants having a look at the Ostrich leather manufactured in one of the tanneries*

**Meeting with the Office Bearers & Members of Iran Pickled Skin Leather Producers Exporters Association, Iran**



*Indian Participants at the meeting*



*Shri R. Ramesh Kumar, ED,CLE addressing the participants*

## Meeting with the Office Bearers and Members of Iran Tanners Association, Iran



*ED,CLE along with the Indian delegates at the meeting*



*Indian Delegates at the meeting*

### **Points of Relevance to India:**

1. Iran is a potential country for sourcing semi-finished leather for leather goods, garments and the shoe industry considering the level of availability of raw material and the development of the product sector in that country. For eg: Charmshahr industrial region is 300,000 Hectar ground and there are 150 active industrial units in leather industry.
2. As Iran has a relatively low level of penetration by the European and Chinese buyers, Indian buyers have to move fast to foster a partnership with the Iranian tanners and start sourcing materials early. Adhering to the competitive pricing strategy may also not do too much good for India
3. The system of purchase by lots is practiced by Italians and Chinese whereas, Indians insist on selection method whereby differential price is offered to different grades. This system may not work in Iran as they are already used to sell their stock in lots, The sooner the Indian buyer pays by lot the better would be the supply chain linkage.
4. Iran is the second biggest exporter of leather skin in the world (25,000,000 skin of sheep and goat /year) Africa being the Biggest. It is possible to export Cow crust but not goat crust due to high tax charges. The main reason

of quoting high price is the shortage of raw materials, high worker cost and VAT(value added tax)

5. In Iran the production capacity of cow raw pickled has reached to 2,300,000 skin /year which is about 70,000,000 sq.ft, for sheep raw pickled the values are 17,000,000 skin /year and for goat raw pickled it's 8,200,000 skin/year. 20% of sheep pickled is turned into finished leather and used it in local market and the rest 80% is exported to China, Pakistan, Italy and India.
6. Though Iran is ready to export the cow and goat crust due to shortage of materials it prefers entering into joint ventures with India in the field of finished leather products including shoes and uppers. Moreover, Iranian Tanners are also ready to invest on importation of the chemicals for leather making units.
7. There are three models of business that are possible with Iranian Leather Entrepreneurs; first sourcing raw material required for the Indian tanneries, second exporting leather products to Iran and third to join the Iranian tanning entrepreneurs by providing technical support through technicians and then as part of that partnership buy the finished and semi-finished leather on a long term contract. This could provide price stabilization of input cost and help Indian tanners to plan their production.

### **Conclusion:**

Iran is hitherto untapped market with huge potential for (a) sourcing semi-processed leathers, etc from Iran (b) export of leather products to Iran and (C) establishing business collaborations between India and Iran in Leather Sector. Hence considering the market potential and strengths of the Industry, the Council has once again created a platform for its Member Exporters of Leather & Leather Products to enter this market just in time before it becomes too late.

DELEGATION TO IRAN

## FEEDBACK OF PARTICIPANTS

Dear Sir,

Refer your mail dated 13.11.2013 regarding the Indian Leather Trade Delegation to Iran. I personally participated in this delegation with an aim to find possible source of raw material that is wetblue sheepskins and wetblue hides from Iran. I am extremely satisfied with this trip because it gave me a good understanding about their industry but at the same time I found most tanners not having sufficient material both in sheep and in cow.

With regard to cow, wetblue export is banned & only one tanner was offering in crust. The prices again is USD 2.70/sq.ft. which is not at all attractive for India. With regard to sheepskins wetblue is permitted and if the embassy is able to speed up the proposed trade in Indian rupees it will be very interesting. We received offers from some tanners who are still offering in USD.

With regard to the shoe / shoe upper exports, I personally think lot of work has to be done to motivate them to buy uppers from us for their local market or re-export. Their government has levied import taxation which will make it more difficult for Indian exporters to export shoe uppers. I personally thank CLE and the Indian Embassy in Iran to organize this fruitful trip. I also thank all Iranian tanners and shoe manufacturers for their lavish hospitality during our trip.

With kind regards /

**MATHEEN KHAN** –  
UNIVERSAL SHOES, CHENNAI

Dear Sir,

First of all, regret for the delay in submitting the feed back on the delegation visiting Iran.

For over the last few years, I have been visiting so many countries with the Indian delegation but undoubtedly the visit to IRAN was the best in terms of result & out put. Not only this but also it was well planned & organized & have served the purpose in full with regard to the mission of this visit.

Under the able leadership & guidance of our Executive Director, this trip has definitely lived up to its expectation in full. Above this the hospitality that we received by the Iranian officials was very warm & surely the best in the world.

I, personally, participated in this event with an objective of IMPORT raw material, but after the event, I realized that DESTINATION IRAN can be also a worthy market to EXPORT of our product.

The councilors & their officials there in IRAN had also organized the event very well.

In nut shell, I can say that this event was worth visiting & the future of the Indian leather industry will have a long term positive effect in this regard.

Regards

**Javed Iqbal** –  
Naaz Exports Pvt. Ltd, Kanpur

Dear Sir,

We are highly thankful to Council for Leather Export who organised such a wonderful delegation to Iran. We had a great experience and met several potential buyer in B2B meeting

We would also like to thanks Indian Embassy who helped a lot to our delegation. Every thing was well planned and properly organised.

We had direct contact with few positive buyer who has shown great interest and our product and negotiation is still going on and samples are on it way, after which we expect a good order of shoe upper worth US\$ 835000.00

I request council to continue organising such well planned delegation in future also.

Best regards,

**PARVEZ ANSARI-**

Bharat Tanning Inbdustries, Kanpur

Dear Sir,

The trip was satisfactory and gave us a good exposure. No doubt the infrastructure is very good and the working is of high standard.

Our aim of visit was to source leather at wet blue and other half processed stage, but could find it to be too expensive for us to compete in the international market. Anyway, it was a good experience.

Thanks & Regards

For MODEL EXIMS

Mehmood Alam

We hv to congratulate our executive director Shri, Ramesh kumar for leading this successful delegation trip, programmes were well timed and carefully planned. The good cooperation by the Tehran embassy especially His Excellency and babu sir , was excellent .

We visited for sourcing of sheep leather, and to explore the joint venture, we got successful in this. And got some enquiries for our finished leather Also. At the outset for us it was very fruitful visit .

We request you to kindly provide us the visiting card copies of tanners visited us , so that we can hv communication

**Sajjad Parvez –**

Shahrez Creations, Chennai

Dear Sirs ,

Thanks for the mail. It was very well organised delegation and wonderful arrangements made by CLE and INDIAN EMBASSY in TEHRAN.

There are good prospects for buying sheep wet blue and pickles.

There are prospects for selling finish leather and leather goods. We are trying to negotiate with some leather goods customers for bussiness which is at very early stage.

We are very thankful to CLE for taking such initiatives as it has given us complete access to leather industry of IRAN

Thanking you

with best regards

**Kausar Alam –**

Rama Overseas Ltd, Kolkata