

# मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

उदयपुर, चित्तौड़गढ़, डूंगरपुर, बाँसवाड़ा, प्रतापगढ़  
राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर



मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री

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## Workshop on Critical issues of GST on 25.04.2018



राज्य के वित्त सचिव (राजस्व) श्री प्रवीण गुप्ता का स्वागत करते हुए अध्यक्ष श्री दिनेश नौलखा



राज्य के वाणिज्यकर आयुक्त श्री आलोक गुप्ता का स्वागत करते हुए वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया



वित्त विभाग में विशेषाधिकारी श्रीमति मीनल भोंसले का स्वागत करते हुए मानद महासचिव श्री आर के जैन



श्री प्रवीण गुप्ता का स्वागत करते हुए पूर्व अध्यक्ष श्री एस एन मोदानी



श्री प्रवीण गुप्ता का स्वागत करते हुए पूर्व मानद महासचिव श्री एस पी नाथानी



श्री आलोक गुप्ता का स्वागत करते हुए पूर्व अध्यक्ष श्री वी के सोडानी



# MEWAR CHAMBER OF COMMERCE & INDUSTRY

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## AFFILIATION

### AT THE INTERNATIONAL LEVEL

International Chamber of Commerce, Paris (France)

### AT THE NATIONAL LEVEL

Federation of Indian Chamber of Commerce & Industry, (FICCI) New Delhi

Indian Council of Arbitration, New Delhi

National Institute for Entrepreneurship and Small Business Development (NIESBUD), New Delhi.

Confederation of All India Traders, New Delhi

### AT THE STATE LEVEL

Rajasthan Chamber of Commerce & Industry, Jaipur.

The Employers Association of Rajasthan, Jaipur.

Rajasthan Textile Mills Association, Jaipur

## REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

- All India Power loom Board, Ministry of Textile, Govt. of India, New Delhi
- National Coal Consumer Council, Coal India Ltd., Kolkata
- State Level Tax Advisory Committee, Govt. of Rajasthan, Jaipur
- State Level Industrial Advisory Committee, Govt. of Rajasthan, Jaipur
- Regional Advisory Committee, Central Excise, Jaipur
- Foreign Trade Advisory Committee, Public Grievance, Customs, Jaipur
- DRUCC/ZRUCC of North Western Railways

## मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाड़ा कार्यकारिणी समिति की बैठक दिनांक 12.04.2018

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की कार्यकारिणी समिति की बैठक दिनांक 12.04.2018 को मेवाड़ चेम्बर भवन में सायं 4.00 बजे आयोजित की गई। बैठक की अध्यक्षता अध्यक्ष श्री दिनेश नौलखा ने की।

1 मानद महासचिव श्री आर के जैन ने बताया कि 27 मार्च 2018 को आयोजित कार्यकारिणी समिति की बैठक का कार्यवाही विवरण चेम्बर पत्रिका के मार्च 2018 के अंक में प्रकाशित किया गया है। उपस्थित सदस्यों ने दिनांक 27.03.2018 की बैठक की कार्यवाही विवरण की पुष्टि की।

2 निम्न सदस्यों ने अनुपस्थिति चाही जो स्वीकृत की गई –

श्री आर पी दसौरा	हिन्दुस्तान ज़िंक लिमिटेड
श्री राजेश कक्कड	बिरला कॉरपोरेश लिमिटेड
श्री अनिल मानसिंहका	शारदा स्पनटेक्स प्रा लि
श्री जे सी लढ्ढा	सुदिवा स्पिनर्स प्रा लि
श्री के के मोदी	मोडटेक्स टेक्सट्राइजर्स प्रा लि
श्री एस के सुराणा	ब्यूकेयर टेक्नोसोल्यूशन
डॉ अशोक सिंघल	
श्री के सी प्रहलादका	भीलवाड़ा टेक्सटाइल एजेन्ट एसोसियेशन
श्री संजय पेडीवाल	सिन्थेटिक्स विविंग मिल्स एसोसियेशन
श्री अतुल सोमाणी	ए के सोमाणी एण्ड एसोसियेट्स
श्री रामगोपाल अग्रवाल	फर्नीचर हाउस
श्री पी एस तलेसरा	तलेसरा इलेक्ट्रीक स्टोर

3 मानद महासचिव श्री आर के जैन ने बताया कि चेम्बर के संविधान के अनुसार दो एसोसियेट्स सदस्य एवं एक साधारण सदस्य का Co-option किया जा सकता है। उन्होंने इसके लिए निम्न नाम प्रस्तावित किये :-

एसोसियेट्स श्रेणी	श्री राजेन्द्र गौड	जिन्दल शॉ लिमिटेड
एसोसियेट्स श्रेणी	श्री अतुल शर्मा	कलर साइजर्स प्रा लि
साधारण श्रेणी	श्री एन एन जिन्दल	जिन्दल मार्बल प्रा लि, चित्तौड़गढ़

सर्वसम्मति से उपर्युक्त तीन सदस्यों का कार्यकारिणी समिति के सदस्य के रूप में Co-option किया गया।

4 वर्ष 2018-19 के लिए विभिन्न उपसमितियों का पुर्नगठन—मानद महासचिव श्री आर के जैन ने बताया कि विभिन्न उपसमितियों के पुर्नगठन के लिए सभी सदस्यों को मेल से सूचना भेजी गई। सदस्यों से प्राप्त रुचि, गत वर्ष की बैठकों में उपस्थिति एवं नये सदस्यों के विशिष्ट कार्यक्षेत्रों पर विचार कर निम्नानुसार उपसमितियों को प्रस्तावित किया गया। प्रत्येक समिति पर विस्तृत चर्चा कर निम्नानुसार पुर्नगठन किया गया।

वृहत उद्योग सलाहकार समिति				
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2	श्री राजेश कक्कड	सदस्य	बिड़ला कॉरपोरेशन लि	70635-80940 kakkar@birlacorp.com
3	श्री आर पी दशोरा	सदस्य	हिन्दुस्तान ज़िंक लिमिटेड	80030-99066 rajendra.dashora@vedanta.co.in
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5	श्री आर एस आचार्य	सदस्य	जिन्दल शॉ लिमिटेड	80036-99872 rs.acharya@jindalsaw.com
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12	श्री दुर्गेश बांगड	सदस्य	कंचन इण्डिया लिमिटेड	93512-10777 kanchanbhl@rediffmail.com
13	श्री जे सी लढ्ढा	सदस्य	सुदिवा स्पिनर्स प्रा लि	94141-13601 jcl@sudivaindia.com

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11	श्री गजानन्द बजाज	सदस्य	श्री बजाज सुटिंग प्रा लि	98290-45208	shreebajaj@gmail.com
12	श्री एस के सोडानी	सदस्य	सुख सागर सिन्थेटिक्स प्रा लि	98290-46096	satkarsulz@yahoo.com
13	श्री हरी प्रसाद अग्रवाल	सदस्य	ब्राइट स्टाइल फेब्रिक्स प्रा लि	93529-33515	brightstyle@yahoo.com
14	श्री अनूप बागडोदिया	सदस्य	सिद्धेश्वर टेक्सटाइल्स	94141-12223	anoopbagrodia301@gmail.com
15	श्री विनोद कुमार जैन	सदस्य	प्रतिक्षा इण्डस्ट्रीज	94141-11529	arihantradersbhl@gmail.com
16	श्री प्रदीप गुप्ता	सदस्य	दीपकेम इन्टरप्राइजेज	98290-40812	piudaipur@gmail.com
17	श्री सुनील जागेटिया	सदस्य	वरटेक्स सलज प्रा लि	94141-13284	sjgovats@gmail.com
18	श्री हेमन्त मानसिंहका	सदस्य	स्वास्तिक पोलिटेक्स प्रा लि	98290-45499	swastikpolytex@gmail.com
19	श्री अल्पेश सूरिया	सदस्य	श्री नाकोडा इन्फ्रास्टील प्रा लि	97994-87000	ankitsuriya@gmail.com
20	श्री निशान्त जैन	सदस्य	बेस्ट इलेक्ट्रोड्स	94141-14561	bestelectrodes@gmail.com
21	श्री मधु सुदन काबरा	सदस्य	हितकर पाउचेज प्रा लि	94141-16060	hitkarproducts@gmail.com
<b>आयात-निर्यात सलाहकार समिति</b>					
1	श्री अनिल मानसिंहका	चेयरमेन	शारदा स्पूनटेक्स प्रा लि	98290-46101	anil@shardagroup.net
2	श्री एस एन मोदानी	सदस्य	संगम इण्डिया लि	98290-45422	snmodani@sangamgroup.com
3	श्री आर पी दशोरा	सदस्य	हिन्दुस्तान जिंक लिमिटेड	80030-99066	rajendra.dashora@vedanta.co.in
4	श्री नितिन नौलखा	सदस्य	नितिन स्पिनर्स लिमिटेड	98281-48333	nitin@nitinspinners.com
5	श्री अनिल मिश्रा	सदस्य	जे के टायर एण्ड इण्डस्ट्रीज लिमिटेड	97999-99914	anilmishra@ktp.jkmail.com
6	श्री के के माहेश्वरी	सदस्य	आरएसडब्ल्यूएम लिमिटेड, गुलाबपुरा	94141-13603	kk.maheshwari@lnjbhilwara.com
7	श्री जे के जैन	सदस्य	बांसवाडा सिन्टेक्स लि	92510-01844	jkjain@banswarafabrics.com
8	श्री प्रवीण जैन	सदस्य	बीएसएल लिमिटेड	93521-11233	praveenjain@bslsuitings.com
9	श्री वरुण लद्धा	सदस्य	सुदिवा स्पीनर्स प्रा लि	94133-06601	varun_laddha@sudivaindia.com
10	श्री वरुण गुप्ता	सदस्य	सलजरो सुटिंग्स प्रा लि	97838-22121	vgupta2484@gmail.com
11	श्री जी सी जैन	सदस्य	सम्यक सिन्थेटिक्स प्रा लि	98290-47079	samyak.synthetic@gmail.com
12	श्री योगेश लद्धा	सदस्य	मनोमय टेक्स इण्डिया प्रा लि	94141-14983	ykladdha@hotmail.com
13	श्री रंजन बेसवाल	सदस्य	रंजन सूटिंग्स प्रा लि	96606-12612	ranjanbeswal@yahoo.com
14	श्री आर पी अग्रवाल	सदस्य	एसआर टेक्सफेब प्रा लि	94141-10802	rpagarwal_sr@yahoo.co.in
15	श्री अशोक खैराजानी	सदस्य	डी के ट्रेकिजम इण्डिया प्रा लि	99280-76236	deekay98@gmail.com
16	श्री सुदीप गलुण्डिया	सदस्य	गलुण्डिया टेक्सटाइल प्रा लि	98290-52423	gtplgrace@gmail.com
17	श्री पंकज ओस्तवाल	सदस्य	सीजन्स इन्टरनेशनल प्रा लि	94141-12572	pankajostwal@hotmail.com
18	श्री राजेश सोमाणी	सदस्य	रामकुमार टेक्सटाइल प्रा लि	93521-15161	rkumartextile@yahoo.com
19	श्री सी एस कोठारी	सदस्य	श्री भरखा सिन्थेटिक्स लि	98290-45370	bdahinsa2001@yahoo.co.in
<b>टेक्सटाइल ट्रेड सलाहकार समिति</b>					
1	श्री सुरेश पोद्दार	चेयरमेन	पोद्दार यार्न एजेन्सीज	98290-46161	poddarsur@gmail.com
2	श्री दिनेश बागडोदिया	सदस्य	मंगलम यार्न एजेन्सीज	98290-46612	myayarns@gmail.com
3	श्री के सी प्रहलादका	सदस्य	भीलवाडा टैक्सटाइल एजेन्ट एसोसियेशन	94141-14674	shivamprahladka@gmail.com
4	श्री किरण सेठिया	सदस्य	जैन बसन्त स्पीनर्स	94141-48474	kiran.s.sethia@gmail.com
5	श्री आर पी रंगटा	सदस्य	टेक्सटाइल यार्न हाउस	98290-45054	roongtayarns@rediffmail.com
6	श्री के जी सोमाणी	सदस्य	आर्यमेन इन्टरनेशनल एक्सपोर्ट	94140-41344	pankaj186@hotmail.com
7	श्री मुकेश पाटोदिया	सदस्य	पाटोदिया ट्रेडिंग कम्पनी	98290-46404	ptlyarn@gmail.com
8	श्री एस एल लद्धा	सदस्य	श्री रिद्धी सिद्धी यार्न प्रा लि	93513-68401	sladdha@gmail.com
9	श्री हितेन्द्रकुमार सोमाणी	सदस्य	सोमाणी टेक्सटाइल एजेन्सीज	98290-45345	somani.hitendra@gmail.com
10	श्री संजय पारीक	सदस्य	पीएमएस सिन्टेक्स प्रा लि	98290-45751	pmsbhl@gmail.com
11	श्री मिलापचन्द कोठारी	सदस्य	अहर्म मार्केटिंग	98290-47624	milap.kothari1959@gmail.com
<b>मेजर मिनरल सलाहकार समिति</b>					
1	श्री आर पी दशोरा	चेयरमेन	हिन्दुस्तान जिंक लिमिटेड	80030-99066	rajendra.dashora@vedanta.co.in

2	श्री राजेश कक्कड	सदस्य	बिड़ला कॉरपोरेशन लि	70635-80940	kakkar@birlacorp.com
3	श्री राजेन्द्र गौड	सदस्य	जिन्दल शॉ लिमिटेड	77270-09276	rajender.gaur@jindalsaw.com
4	श्री एस सी पानिग्रही	सदस्य	उदयपुर मिनरल डव. सिंडिकेट लि	90019-90061	sc.panigrahi@golchagroup.com
5	श्री रिषी गुप्ता	सदस्य	आर के मार्बल प्रा लि	87695-85000	rishi.gupta@rkmarble.com
6	श्री एस के राठोड	सदस्य	जे के सीमेन्ट निम्बाहेडा	98295-46851	sk.rathore@jkcement.com
7	श्री अनिल कुमार दासोत	सदस्य	भीलवाडा मिनरल एण्ड ग्राइडिंग इण्डस्ट्रीज	94141-15557	anildasot@yahoo.com
8	श्री हेमन्त मानसिंहका	सदस्य	ए बी इम्पेक्स	98290-45499	swastikpolytex@gmail.com
<b>मार्बल सलाहकार समिति</b>					
1	श्री एन एन जिंदल	चेयरमेन	जिंदल मार्बल प्रा लि, चित्तौडगढ	94147-34834	jindal3456@gmail.com
2	श्री विपिन लढ्ढा	सदस्य	प्रशान्त मार्बल प्रा लि	94133-16884	laddhavipin@yahoo.co.in
3	श्री जे के बिडला	सदस्य	मीरा मार्बल प्रा लि, चित्तौडगढ	94141-11384	jkbirala@bsnl.in
4	श्री गोविन्द गदिया	सदस्य	विजय टाइल्स प्रा लि, चित्तौडगढ	94141-09048	info@vijaytiles.com
5	श्री अर्जुन मुन्दडा	सदस्य	न्याति मुन्दडा एण्ड कम्पनी, चित्तौडगढ	94141-11446	arjunmundra@gmail.com
6	श्री एस एन मानधाना	सदस्य	पेरेडाइज मार्बल प्रा लि, चित्तौडगढ	94141-09001	paradisemarble@rediffmail.com
7	श्री दीपक पुंगलिया	सदस्य	चेतक माइनिंग एण्ड मिनरल्स प्रा लि	94141-09935	rpunglia@hotmail.com
8	श्री सुनील धारीवाल	सदस्य	पेन क्रियेशन इण्डिया	98290-46766	pancreationsindia@yahoo.co.in
9	श्री ओम प्रकाश सोनी	सदस्य	डायमण्ड हैण्डिक्राफ्ट	94141-46633	rajomsoni@gmail.com
10	श्री राजेश डाड	सदस्य	राजाराम मार्बल प्रा लि	94141-10998	contact@rajarammarmbles.com
11	श्री रामेश्वर हेडा	सदस्य	रुपम ग्रेनाइट एण्ड मार्बल प्रा लि	98292-47911	rupam.granite@gmail.com
12	श्री अशोक समदानी	सदस्य	चेतक मारमो प्रा लि	94141-09729	chetakmarmo1234@gmail.com
<b>व्यापार एवं व्यवसाय सलाहकार समिति</b>					
1	श्री पी एस तलेसरा	सदस्य	तलेसरा इलेक्ट्रीकल्स	99293-86000	talesara_anil@yahoo.co.in
2	श्री एस एल पोखरना	सदस्य	राजस्थान कॉमर्शियल कॉरपोरेशन	98290-95543	rcbhlwara@yahoo.com
3	श्री रामगोपाल अग्रवाल	सदस्य	फर्नीचर हाउस	94141-15674	aramgopal@ymail.com
4	श्री श्याम अग्रवाल	सदस्य	किराणा व्यापार मण्डल, चित्तौडगढ	96022-30165	amit@chittorgarhoilmill.com
5	श्री अशोक काबरा	सदस्य		94142-59901	grsecurities_bhlwara@yahoo.com
6	श्री मुकेश अग्रवाल	सदस्य	सुपर इलेक्ट्रोनिक्स	92143-03225	super.telecom@gmail.com
7	श्री ओ पी गट्टाणी	सदस्य	राजस्थान निवार मैनुफेक्चरिंग एसो.	94141-15004	rni.vijay@gmail.com
8	श्री सुभाष चुग	सदस्य	भीलवाडा पेट्रोलियम डीलर्स एसो.	94141-14688	subhash.chugh13@gmail.com
9	श्री अमित अग्रवाल	सदस्य	किराणा व्यापार मण्डल, चित्तौडगढ	96022-30165	amit@chittorgarhoilmill.com
10	श्री वी के मानसिंगका	सदस्य		94141-12123	mansinglav@yahoo.com
11	श्री मुकेश जोशी	सदस्य	स्टारलाइट इण्डस्ट्रीज लिमिटेड	98299-95596	starlightindustriesltd@gmail.com
<b>रेलवे एवं लोजिस्टिक सलाहकार समिति</b>					
1	श्री वी के मानसिंगका	चेयरमेन		94141-12123	mansinglav@yahoo.com
2	श्री अशोक बाहेती	सदस्य	शुभम मिनकम प्रा लि	94133-56347	shubcoal@bsnl.in
3	श्री सुरेश कुमार शर्मा	सदस्य	रिद्धि सिद्धी इकोलोजिस्टिक प्रा लि	98292-72668	suresh@riddhisiddhiecolistics.com
4	श्री सनमति जैन	सदस्य	श्री गुड्स केरियर्स	94141-14716	scplbhlwara@gmail.com
5	श्री अनिल शर्मा	सदस्य	ए इन्फ्रास्ट्रक्चर लिमिटेड	93146-31553	aps@kanoria.org
6	श्री प्रदीप जवेरी	सदस्य	श्री प्रदीप जवेरी	94141-11357	shreejibaba@yahoo.co.in
7	श्री नन्दलाल नराणीवाल	सदस्य	चारभुजा इस्पात इण्डिया प्रा लि	94141-11607	charbhuj7@gmail.com
8	श्री सुभाष चुग	सदस्य	भीलवाडा पेट्रोलियम डीलर्स एसो.	94141-14688	subhash.chugh13@gmail.com
9	श्री एस एस मेहता	सदस्य	न्यूटेक रिफ्रेक्ट्रीज प्रा लि	98290-46020	nutechrefractories@yahoo.com
10	श्री राम गोपाल अग्रवाल	सदस्य	अजन्ता ट्रांसपोर्ट कम्पनी	98290-46742	yr1_bhlwara@yahoo.in
11	श्री मुनेन्द्र कुशवाह	सदस्य	जिन्दल शॉ लिमिटेड		Munendra.kushwah@jindalsaw.com
12	श्री श्याम कुमार डाड	सदस्य	क्विक सर्विसेज	94143-72039	quickservices11@yahoo.com
13	श्री वी एस तिवाडी	सदस्य	मारुती फाइबर्स प्रा लि	99824-52301	tiwaritpl@gmail.com
<b>आयकर एवं कम्पनी अधिनियम सलाहकार समिति</b>					

1	श्री अशोक मंगल	चेयरमेन	आर एस डाणी एण्ड कम्पनी	93521-22000	ashokmangal@gmail.com
2	श्री अनिल मिश्रा	सदस्य	जे के टायर एण्ड इण्डस्ट्रीज लिमिटेड	97999-99914	anilmishra@ktp.jkmail.com
3	श्री एस पी झंवर	सदस्य	कालानी एण्ड कम्पनी	94141-12367	bhl@kalanico.com
4	श्री ओ पी डाड	सदस्य	ओ पी डाड एण्ड कम्पनी	98290-45907	dad_op@yahoo.co.in
5	श्री अतुल सोमानी	सदस्य	ए के सोमानी एण्ड एसोसियेट्स	98291-26375	aksomani_ca@yahoo.com
6	श्री जी पी सिंघल	सदस्य	जी पी सिंघल एण्ड कम्पनी	94141-12350	singhal81@hotmail.com
7	श्री के के माहेश्वरी	सदस्य	आरएसडब्ल्यूएम लिमिटेड, गुलाबपुरा	94141-13603	kk.maheshwari@lnjbhilwara.com
8	श्री वी एस तापडिया	सदस्य	वी एस तापडिया एण्ड एसोसियेट्स	93142-35114	vstapadia@gmail.com
9	श्री पी माहेश्वरी	सदस्य	नितिन स्पिनर्स लिमिटेड	98285-48131	pmaheshwari@nitinspinners.com
10	श्री प्रवीण जैन	सदस्य	बीएसएल लिमिटेड	93521-11233	praveenjain@bslsuitings.com
11	श्री के सी तातेड	सदस्य	के सी तातेड एण्ड एसोसियेट्स	98291-92198	kctater@ymail.com
12	श्री संजय डाड	सदस्य	एस डाड एण्ड कम्पनी	98290-47880	sanjaydad@rediffmail.com
13	श्री अर्जुन मुन्दडा	सदस्य	न्याति मुन्दडा एण्ड कम्पनी, चित्तौडगढ	94141-11446	arjunmundra@gmail.com
14	श्री आई एम सेठिया	सदस्य	सेठिया एण्ड कम्पनी, चित्तौडगढ	94141-08966	nitsca@gmail.com
15	श्री मनीष छाजेड	सदस्य	इनानी मार्बल एण्ड इण्डस्ट्रीज लिमिटेड	94133-15211	inanimarble@gmail.com
16	श्री नरेश माहेश्वरी	सदस्य	नरेश माहेश्वरी एण्ड कम्पनी	94141-15305	nareshca93@yahoo.com
17	श्री दिलीप गोयल	सदस्य	गोयल डी कुमार एण्ड कम्पनी	94141-15554	dkg.bhl@gmail.com
18	श्री अनिल जैन	सदस्य	संगम इण्डिया लिमिटेड	98290-44365	aniljain@sangamgroup.com
19	श्री नितिन मेहता	सदस्य	नेचुरल इन्टरनेशनल ट्रेड प्रा लि	98291-05613	nitin2080@gmail.com
20	श्री हरीश काकानी	सदस्य	एचकेबीएस एण्ड एसोसियेट्स	94142-60315	hkbs@rediffmail.com
21	श्री महेश भूतडा	सदस्य	श्री महेश भूतडा	94140-78785	mbhuttra@shrivedantaclothings.com

#### जीएसटी सलाहकार समिति

1	श्री आर के जैन	चेयरमेन	आर के जैन एण्ड एसोसियेट्स	94141-10844	rkjainbhlwara@gmail.com
2	श्री जे के बागडोदिया	सदस्य	मंगलम यार्न एजेन्सीज	94141-10754	jkbagrodial@gmail.com
3	श्री अनिल मिश्रा	सदस्य	जे के टायर एण्ड इण्डस्ट्रीज लिमिटेड	97999-99914	anilmishra@ktp.jkmail.com
4	श्री प्रवीण जैन	सदस्य	बीएसएल लिमिटेड	93521-11233	praveenjain@bslsuitings.com
5	श्री सुधीर गर्ग	सदस्य	नितिन स्पिनर्स लि	98281-48018	sudhirgarg@nitinspinners.com
6	श्री अनिल जैन	सदस्य	संगम इण्डिया लिमिटेड	98290-44365	aniljain@sangamgroup.com
7	श्री के के माहेश्वरी	सदस्य	आरएसडब्ल्यूएम लिमिटेड, गुलाबपुरा	94141-13603	kk.maheshwari@lnjbhilwara.com
8	श्री राजेन्द्र माथुर	सदस्य	जिन्दल शॉ लिमिटेड	80036-98115	rajendra.mathur@jindalsaw.com
9	श्री जे के जैन	सदस्य	बांसवाडा सिन्टेक्स लि	94141-01844	jkjain@banswarafabrics.com
10	श्री जी सी जैन	सदस्य	सम्यक सिन्थेटिक्स प्रा लि	98290-47079	samyak.synthetic@gmail.com
11	श्री राजेश समदानी	सदस्य	राघव सिन्कोटेक्स	94141-14046	rajeshsamdani.1958@gmail.com
12	श्री महेश भूतडा	सदस्य	श्री महेश भूतडा	94140-78785	mbhuttra@shrivedantaclothings.com
13	श्री अशोक मंगल	सदस्य	आर एस डाणी एण्ड कम्पनी	93521-22000	ashokmangal@gmail.com
14	श्री एस पी झंवर	सदस्य	कालानी एण्ड कम्पनी	94141-12367	bhl@kalanico.com
15	श्री जी पी सिंघल	सदस्य	जी पी सिंघल एण्ड कम्पनी	94141-12350	singhal81@hotmail.com
16	श्री अनिल राठी	सदस्य	अनिल प्रहलाद राठी एण्ड कम्पनी	94133-58080	anilprathi@rediffmail.com
17	श्री वैभव चौधरी	सदस्य	प्रिया चौधरी एण्ड एसोसियेट्स	98290-31933	vaichoudhary@gmail.com
18	श्री गौरव दाधिच	सदस्य	गौरव दाधिच एण्ड एसोसियेट्स	9079493570	gauravdadhich92@gmail.com
19	श्री ओ पी डाड	सदस्य	ओ पी डाड एण्ड कम्पनी	98290-45907	dad_op@yahoo.co.in
20	श्री अर्जुन मुन्दडा	सदस्य	न्याति मुन्दडा एण्ड कम्पनी, चित्तौडगढ	94141-11446	arjunmundra@gmail.com
21	श्री आई एम सेठिया	सदस्य	सेठिया एण्ड कम्पनी, चित्तौडगढ	94141-08966	nitsca@gmail.com
22	श्री अशोक जैथलिया	सदस्य	एकेजेआरएस एण्ड एसोसियेट्स	94141-12165	caakjrs@gmail.com

इसके अतिरिक्त सभी एसोसियेशन सदस्य भी इस सलाहकार समिति के सदस्य रहेंगे।

#### कार्मिक विषयक एवं विधिक सलाहकार समिति

1	श्री आर एस आचार्य	चेयरमेन	जिन्दल शॉ लिमिटेड	80036-99872	rs.acharya@jindalsaw.com
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2	श्री के एल पारीक	सदस्य	नितिन स्पीनर्स लिमिटेड	98285-48023	klpareek@nitinspinners.com
3	श्री पी के छाजेड़	सदस्य	संगम ग्रुप ऑफ इण्डस्ट्रीज	98290-39308	pkchhajer@sangamgroup.com
4	श्री एच पी माथुर	सदस्य	बीएसएल लिमिटेड	93520-45203	gen@bslsuitings.com
5	श्री पवन गुप्ता	सदस्य	आरएसडब्ल्यूएम लिमिटेड, गुलाबपुरा	94141-13607	pawangupta@lnjbhilwara.com
6	श्री संदीप शर्मा	सदस्य	ए इन्फ्रास्ट्रक्चर लि	93520-36696	sandeep.s@kanoria.org
7	श्री एम एस शैखावत	सदस्य	जे के सीमेन्ट निम्बाहेडा	97995-00333	ms.shekhawat@jkcement.com
8	श्री अनिल चौखडा	सदस्य	रीको ग्रोथ सेन्टर उद्योग संस्था	78914-90000	rgc_us@yahoo.com
9	श्री अशोक शर्मा	सदस्य	बिड़ला कॉरपोरेशन लि	73577-94222	Ashok.ksharma@birlacorp.com
<b>ऊर्जा ( विद्युत, कोल, गैस ) सलाहकार समिति</b>					
1	श्री एस के सुराना	चेयरमैन	सोना प्रोसेसर्स (इण्डिया) लिमिटेड	98290-46277	sonaprocess@gmail.com
2	श्री मनोज गर्ग	सदस्य	बी एस एल लिमिटेड	93517-75485	manojgarg@bslsuitings.com
3	श्री सचिन राठी	सदस्य	पूजा स्पिनटेक्स प्रा लि	98290-45533	pujaspintex@gmail.com
4	श्री अनुप सोमानी	सदस्य	संगम इण्डिया लिमिटेड	94141-14420	anoopsomani@sangamgroup.com
5	श्री एस के चौधरी	सदस्य	बिरला कॉरपोरेशन लि	9462-407377	skc@birlacement.com
6	श्री एस के लोढा	सदस्य	डायनामिक एल्कपावर प्रा लि	94141-15151	skl.dynamic@gmail.com
7	श्री बी के सिंघल	सदस्य	आरएसडब्ल्यूएम लिमिटेड	94140-24884	bksinghal@lnjbhilwara.com
8	श्री घनश्याम हेडा	सदस्य	नितिन स्पिनर्स लिमिटेड	98285-48155	gsheda@nitinspinners.com
9	श्री अशोक बाहेती	सदस्य	शुभम मिनकेम प्रा लि	94133-56347	shubcoal@bsnl.in
10	श्री जे पी गदिया	सदस्य	रीको ग्रोथ सेन्टर उद्योग संस्था	98291-09554	rgc_us@yahoo.com
11	श्री सुरेन्द्र जैन	सदस्य	सोलर एक्सप्लोर	98291-53981	solarxplore@gmail.com
12	श्री पुष्पेन्द्र बेसवाल	सदस्य	सुरज सिन्थेटिक्स प्रा लि	94141-12633	pbeswal@hotmail.com
<b>Banking, Insurance and IBC</b>					
1	डॉ आर सी लोढा	चेयरमैन	पूर्व कार्यकारी निदेशक, सेन्ट्रल बैंक ऑफ इण्डिया	70425-27528	rishabhlotha57@gmail.com
2	श्रीमति वन्दना विजरानी	सदस्य	प्रबंध निदेशक, चित्तौडगढ अरबन कॉर्पोरेटिव बैंक लि	80035-90333	cucbl@rediff.com
3	श्री मुरलीधर पाण्डे	सदस्य	पूर्व अध्यक्ष, भीलवाडा अरबन को. ओ. बैंक लि	98290-45959	info@bucb.com
4	श्री आर के जैन	सदस्य	आर के जैन एण्ड एसोसियेट्स	94141-10844	rkjainbhlwara@gmail.com
5	श्री जे के बागडोदिया	सदस्य	मंगलम यार्न एजेन्सीज	94141-10754	jkbagrodial@gmail.com
6	श्री सुधीर गर्ग	सदस्य	नितिन स्पिनर्स लि	98281-48018	sudhargarg@nitinspinners.com
7	श्री अशोक मंगल	सदस्य	आर एस डाणी एण्ड कम्पनी	93521-22000	ashokmangal@gmail.com
8	श्री जी सी जैन	सदस्य	सम्यक सिन्थेटिक्स प्रा लि	98290-47079	samyak.synthetic@gmail.com
9	श्री विरेन्द्र प्रकाश रांका	सदस्य	टीफनी फाइनेन्स प्रा लि	93521-32044	rankavirendra@gmail.com
10	श्री एस पी झंवर	सदस्य	कालानी एण्ड कम्पनी	94141-12367	bhl@kalanico.com
<b>जल एवं पर्यावरण सलाहकार समिति</b>					
1	श्री देवेन्द्र देराश्री	चेयरमैन		98291-09502	paniwale@gmail.com
2	श्री प्रकाश छाबडा	सदस्य	ए के स्पिनटेक्स प्रा लि	98290-46573	akspintex@gmail.com
3	श्री ए के मेहता	सदस्य	बीएसएल लिमिटेड (प्रोसेर्स डिविजन)	93521-11222	akmehta@bslsuitings.com
4	श्री सचिन राठी	सदस्य	पूजा स्पीनटेक्स प्रा लि	98290-45533	pujaspintex@gmail.com
5	श्री एस के सुराना	सदस्य	सोना प्रोसेस (इण्डिया) लिमिटेड	98290-46277	sonaprocess@gmail.com
6	श्री राजेन्द्र गौड	सदस्य	जिंदल शॉ लिमिटेड	77270-09276	rajender.gaur@jindalsaw.com
7	श्री सचिन सामर	सदस्य	हिन्दुस्तान जिंक लिमिटेड, आगुचा	90012-92870	sachin.samar@vedanta.co.in
8	श्री अशोक कोठारी	सदस्य	भीलवाडा स्पिनर्स लिमिटेड	98290-45270	bdahinsa2001@yahoo.co.in
9	श्री सुरेन्द्र जैन	सदस्य	सोलर एक्सप्लोर	98291-53981	solarxplore@gmail.com
10	श्री सुमित जागेटिया	सदस्य	क्वालिटी सुटिंग प्रा लि	94141-10770	mewarcommodities@yahoo.co.in
11	श्री प्रदीप जवेरी	सदस्य	श्री प्रदीप जवेरी	94141-11357	shreejibaba@yahoo.co.in
<b>IT Committee</b>					
1	श्री राकेश कसेरा	सदस्य	डिस्काउण्ट तडका इण्डिया लिमिटेड	98292-96926	rakesh.bispl@gmail.com
2	श्री नरेश जोशी	सदस्य	टेक पॉइन्ट	98292-46401	techpoint.naresh@gmail.com

3	श्री पवन मण्डोवरा	सदस्य	रियलटेक आईटी सोल्यूशंस प्रा लि	95875-33777	pavan@realtechit.com
4	श्री राहुल श्रीवास्तव	सदस्य	मास ऑटोमेशन	95296-61313	masshomeautomation@gmail.com
<b>शिक्षा एवं स्वास्थ्य सलाहकार समिति</b>					
1	श्रीमति अर्पना सामसुखा	चेयरपर्सन	स्विट कॉलेज	98290-93350	swift_college@rediffmail.com
2	श्री राधेश्याम चेचाणी	सदस्य	श्री महेश सेवा समिति	98290-47693	smps_01@yahoo.com
3	श्री नरेश विश्नाई	सदस्य	एमएलवी टेक्निकल एज्युकेशन व चैरिटेबल सो.	78912-90000	ceo@mlvtechs.com
4	श्री अभिषेक लोहिया	सदस्य	अग्रवाल इज्युकेशन सर्विस प्रा लि	88540-22000	abhishek.aesplindia@gmail.com
5	डॉ. अशोक सिंघल	सदस्य	सिंघल हॉस्पिटल	98290-46180	singalhospital@hotmail.com
6	डॉ नरेश पोरवाल	सदस्य	पोरवाल हॉस्पिटल प्रा लि	98290-47350	drn_porwal@yahoo.co.in
<b>सामाजिक उत्तरदायित्व सलाहकार समिति</b>					
1	श्री दिनेश नौलखा	चेयरमेन	नितिन स्पिनर्स लि	98281-48111	dinesh@nitinspinners.com
2	श्री आर पी दशोरा	सदस्य	हिन्दुस्तान ज़िंक लिमिटेड	80030-99066	rajendra.dashora@vedanta.co.in
3	श्री राजेश कक्कड	सदस्य	बिडला कॉरपोरेशन लि	70635-80940	kakkar@birlacorp.com
4	श्री एस सी गर्ग	सदस्य	आरएसडब्ल्यूएम लिमिटेड	94141-66645	scgarg@lnjbhilwara.com
5	श्री जे सी सोनी	सदस्य	बीएसएल लिमिटेड	93510-06222	jcseni@bssluitings.com
6	श्री एस एन मोदानी	सदस्य	संगम इण्डिया लि	98290-45422	snmodani@sangamgroup.com
7	श्री जे के जैन	सदस्य	बांसवाडा सिन्टेक्स लि	92510-01844	jkjain@banswarafabrics.com
8	श्री अनिल मिश्रा	सदस्य	जे के टायर एण्ड इण्डस्ट्रीज लिमिटेड	97999-99914	anilmishra@ktp.jkmail.com
9	श्री एस के राठोड	सदस्य	जे के सीमेन्ट निम्बाहेडा	98295-46851	sk.rathore@jkcement.com
10	श्री दुर्गेश बांगड	सदस्य	कंचन इण्डिया लिमिटेड	93512-10777	kanchanbhl@rediffmail.com
11	श्री सोमव्रत चक्रवर्ती	सदस्य	आदित्य सिमेन्ट	91649-50452	som.chakarbarti@adityabirla.com
10	श्री राजेन्द्र गौड	सदस्य	जिन्दल शॉ लिमिटेड	77270-09276	rajender.gaur@jindalsaw.com
11	डॉ आर सी लोढा	सदस्य	पूर्व कार्यकारी निदेशक, सेन्ट्रल बैंक ऑफ इण्डिया	7042527528	rishabhlotha57@gmail.com
12	श्री आर के जैन	सदस्य	आर के जैन एण्ड एसोसियेट्स	94141-10844	rkjainbhlwara@gmail.com
13	श्री वी के मानसिंगका	सदस्य	श्री वी के मानसिंगका	94141-12123	mansingkv@yahoo.com
14	श्री जे के बागडोदिया	सदस्य	श्री जे के बागडोदिया	94141-10754	jkbagrodial@gmail.com
15	श्री सुरेन्द्र जैन	सदस्य	सोलर एक्सप्लोर	98291-53981	solarxplore@gmail.com
16	श्री महेश भूतडा	सदस्य	श्री महेश भूतडा	94140-78785	mbhuttra@shrivedantaclothings.com
17	श्री सुमित जागेटिया	सदस्य	क्वालिटी सुटिंग प्रा लि	94141-10770	mewarcommodities@yahoo.co.in
18	श्री अशोक कोठारी	सदस्य	भीलवाडा स्पिनर्स लिमिटेड	98290-45270	bdahinsa2001@yahoo.co.in
19	श्री अशोक शर्मा	सदस्य	धरतीधन एग्रीटेक प्रा लि	94133-57458	ashoksharma_bhl@rediffmail.com
<b>विभिन्न संस्थान में मेवाड चेम्बर की ओर से प्रतिनिधित्व के लिये नाम</b>					
1	रीको लिमिटेड		डॉ पी एम बेसवाल	98290-45427	ranjanbeswal@yahoo.com
	रीको लिमिटेड		श्री जे पी गदिया	98291-09554	rgc_us@yahoo.com
2	अजमेर विद्युत वितरण निगम लि.		श्री एस के सुराना	98290-46277	sonaprocess@gmail.com
	अजमेर विद्युत वितरण निगम लि.		श्री एन के बहेडिया, बांसवाडा	94141-68323	nkbahedia@lnjbhilwara.com
3	रेलवे विभाग		श्री वी के मानसिंगका	94141-12123	mansingkv@yahoo.com
	रेलवे विभाग		श्री एस पी नाथानी	94141-12108	nathanysp@hotmail.com
4	जिला उद्योग केन्द्र		श्री जे के बागडोदिया	94141-10754	jkbagrodial@gmail.com
5	जीएसटी		श्री आर के जैन	94141-10844	rkjainbhlwara@gmail.com
			श्री जे के बागडोदिया	94141-10754	jkbagrodial@gmail.com
6	टफ लोन/मशीनरी निरीक्षण		श्री जे के बागडोदिया	94141-10754	jkbagrodial@gmail.com
			श्री के के मोदी	98290-46497	kamal_modtex@yahoo.co.in
7	आयकर विभाग		श्री एस पी झंवर	94141-12367	bhl@kalanico.com
8	श्रम विभाग		श्री आर एस आचार्य	80036-99872	rs.acharya@jindalsaw.com
9	श्रम विभाग		श्री पवन गुप्ता	94141-13607	pawangupta@lnjbhilwara.com
10	कर्मचारी भविष्य निधि/ईएसआई		श्री अनिल चौखडा	78914-90000	rgc_us@yahoo.com

6 नये सदस्यता प्रस्ताव –

मानद महासचिव श्री आर के जैन ने बताया कि निम्न नये सदस्यता प्रस्ताव प्राप्त हुए हैं, जो कि स्क्रिनिंग कमेटी से अनुमोदित किये गये हैं। इस पर विचार विमर्श के बाद निम्न सदस्यता प्रस्ताव सर्वसम्मति से स्वीकार किये गये :-

क्र.	श्रेणी	इकाई का नाम	प्रतिनिधि का नाम	कार्यक्षेत्र
1	एसोसियेट्स	गोल्डलाइन सिन्थेटिक्स	श्री शम्भु मुन्दडा	निर्यातक
2	एसोसियेट्स	अम्बिका इन्टरप्राइजेज गांव बोरडियास	श्री विजय विक्रमसिंह राणावत	निर्यातक-माइनिंग
3	एसोसियेशन	भीलवाडा जिला चाय विक्रेता संस्थान	श्री अंकित कुमार लाखोटिया	चाय विक्रेता संघ
4	एसोसियेट्स	फखरी स्टील ट्रेडर्स	श्री अब्बास अली बोहरा	आयरन एण्ड स्टील
5	एसोसियेट्स	क्वालिटी सुटिंग प्रा लि	श्री सुमित जागेटिया	पेट्रोलियम उत्पद
6	एसोसियेट्स	श्री अनिल गौड	श्री अनिल गौड	टेक्सटाइल एजेन्ट
7	साधारण	डॉ आर सी लोढा	डॉ आर सी लोढा	पूर्व कार्यकारी निदेशक, सेन्ट्रल बैंक
8	साधारण	सीए मधुसुदन काबरा, चित्तौडगढ	सीए मधुसुदन काबरा	सीए

साथ ही श्री मधुसुदन राठी, जया एजेन्सीज का त्याग पत्र स्वीकार किया गया।

- 7 दिनांक 31 मार्च 2018 तक सदस्यता शुल्क प्राप्त नहीं होने वाले सदस्यों की सदस्यता स्वतः समाप्त होने का अनुमोदन – मानद महासचिव श्री आर के जैन ने 31 मार्च 2018 तक वर्ष 2017-18 के लिए सदस्यता शुल्क प्राप्त नहीं होने वालों की सूची रखी। चेम्बर के नियमानुसार ऐसे सदस्यों की सदस्यता स्वतः 31 मार्च को समाप्त हो जाती है। सदस्यों ने इसका अनुमोदन किया।

एसोसियेट श्रेणी	
बीएम टेक्नो मशीन्स प्रा लि	श्री संदीप माहेश्वरी
अजय सिन्थेटिक्स प्रा लि	श्री अजय काबरा
क्षीप्रा स्पिनर्स लि	श्री एन के नौलखा
एल डी सुटिंग प्रा लि	श्री आर सी डाडलानी
गोमुर फेब्रिक्स प्रा लि	श्री राजकुमार अग्रवाल
बीटीएम इण्डस्ट्रीज लिमिटेड	श्री राजीव टेकरीवाल
बीटीएम कॉर्प लिमिटेड	श्री राजीव टेकरीवाल
गायत्री सुटिंग लि	श्री आशीष कोगटा
आई आई ई, दी स्कूल ऑफ लेंग्वेज एण्ड ट्रेनिंग	श्री आनन्द दरक
खैतान टेक्सफेब प्रा लि	श्री पुनीत खैतान
राज सलज इन्टरप्राइजेज प्रा लि	श्री शिव राज उपाध्याय
मित्रा सिन्थेटिक्स प्रा लि	श्री पदम चन्द जैन
श्री बालाजी इन्टरप्राइजेज	श्री दिनेश जैन
सुपर शिवशक्ति केमीकल प्रा लि	श्री टी. मोसेस विन्स्टन
सुपाश्व सिन्थेटिक्स प्रा लि	श्री संजय कुमार जैन
हिन्दुस्तान जिंक लिमिटेड	श्री राजेश कुण्डू
साधारण श्रेणी	
एस एच केमी टेक्स प्रा लि	श्री सुरेश हिंगड़
एम एस चौहान एण्ड एसोसियेट्स	श्री राजेन्द्र चौहान
श्रीराम स्टोन एण्ड मार्बल प्रा लि	श्री अखिलेश भराडिया
महाराजा मार्बल्स प्रा लि	श्री प्रहलादराय भराडिया

8 अन्य बिन्दु अध्यक्ष महोदय की अनुमति से—

मानद महासचिव श्री आर के जैन ने अध्यक्ष महोदय की अनुमति से निम्न विषय विचार विमर्श के लिए रखे:—

- अ) उन्होंने बताया कि चेम्बर की वेबसाइट को बनाये हुए काफी वर्ष हो गये हैं, ऐसे में नये सिरे से अधिक उपयोगी एवं सुन्दर प्रस्तुति से बनाया जाना प्रस्तावित है, जिसके लिए बजट में भी प्रावधान किया गया है। सदस्यों ने इसका अनुमोदन किया।
- ब) उन्होंने प्रस्ताव किया कि चेम्बर की वार्षिक सदस्यता शुल्क में निम्नानुसार परिवर्तन किया जाना चाहिए:—

श्रेणी	वर्तमान सदस्यता शुल्क	प्रस्तावित सदस्यता शुल्क
एसोसियेट्स	₹3500 एवं जीएसटी	₹3500 एवं जीएसटी
एसोसियेशन	₹1500 एवं जीएसटी	₹2000 एवं जीएसटी
साधारण (फेक्ट्री एक्ट)	₹1500 एवं जीएसटी	₹2000 एवं जीएसटी
साधारण	₹1200 एवं जीएसटी	₹2000 एवं जीएसटी

श्री एस पी नाथानी ने कहा कि चेम्बर का प्रति सदस्य संचालन खर्च लगभग 2700रु प्रतिवर्ष है। अतः एसोसियेट्स के अलावा सभी श्रेणी के सदस्यता शुल्क को 2000रु किये जाना उचित है। डॉ पी एम बेसवाल ने भी इस बात का समर्थन किया। सर्वसम्मति से नये प्रस्तावित सदस्यता शुल्क को वर्ष 2018-19 से लागू करने का निर्णय लिया गया। साथ ही यह भी निर्णय लिया गया कि सामान्य रूप से नई सदस्यता एसोसियेट्स श्रेणी में दी जाये।

स) उन्होंने बताया कि चेम्बर के लिए नये भूखण्ड आवंटन के प्रयास किये जा रहे हैं। पटेल नगर क्षेत्र में सीए एवं सीएस भवनों के पास खाली भूखण्ड आवंटन के लिए प्रयास किये जा रहे हैं। इसके लिए राजनेताओं का सहयोग भी आवश्यक है। सदस्यों ने इसका अनुमोदन किया।

द) उन्होंने बताया कि 25 अप्रैल 2018 को जीएसटी पर एक सेमीनार प्रस्तावित है, जिसमें राज्य के वित्त सचिव श्री प्रवीण गुप्ता को आमंत्रित किया गया है। सिद्धान्ततः स्वीकृति प्राप्त हो चुकी है। सदस्यों ने इसका हर्षध्वनि से स्वागत किया।

अन्त में बैठक सधन्यवाद समाप्त हुई।

(आर के जैन)

मानद महासचिव

कार्यकारणी समिति की दिनांक 12.04.2018 को उपस्थित सदस्यों की सूची निम्नानुसार है —

1	श्री दिनेश नौलखा	नितिन स्पिनर्स लिमिटेड
2	डॉ पी एम बेसवाल	रंजन सुटिंग प्रा लि
3	श्री एस पी नाथानी	नाथानी फार्म
4	श्री जे के बागडोदिया	मंगलम यार्न एजेन्सीज
5	श्री आर के जैन	आर के जैन एण्ड एसोसियेट्स
6	श्री रामेश्वर काबरा	रोलेक्स प्रोसेसर्स प्रा लि
7	श्री अनिल मिश्रा	जे के टायर एण्ड इण्डस्ट्रीज
8	श्री राहुल श्रीवास्तव	मास ऑटोमेशन
9	श्री नरेश विश्नाई	एमएलवी टेक्नीकल एज्युकेशन
10	श्री सन्मति जैन	श्री गुड्स केरियर्स
11	श्री वी के मानसिंगका	
12	श्री राजीव मुखिया	नवलोक एक्विजिटर्स प्रा लि
13	श्री पी आर तोतला	दी क्लोथ मर्चेन्ट एसोसियेशन
14	श्री सुमित जागेटिया	भीलवाडा ऑटोमोबाइल मशीनरी डिलर्स एसोसियेशन
15	श्री सुरेश पोद्दार	पोद्दार यार्न एजेन्सीज



## Workshop on “Critical issues of GST “

दिनांक 25 अप्रैल 2018 को मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री द्वारा जीएसटी संबंधी गम्भीर विषयों पर कार्यशाला आयोजित हुई। राज्य के वित्त सचिव (राजस्व) श्री प्रवीण गुप्ता कार्यक्रम के मुख्य अतिथि थे। राज्य के वाणिज्यकर श्री आलोक गुप्ता एवं वित्तमंत्रालय में विशेषाधिकारी श्रीमति मीनल भौंसले विशिष्ट अतिथि थे। स्थानीय विभाग के वाणिज्य कर उपायुक्त श्री गौकुल राम चौधरी सम्माननीय अतिथि एवं समन्वयक रहे। माँ सरस्वती के आगे दीप प्रज्ज्वलन से प्रारम्भ हुई कार्यशाला में चेम्बर अध्यक्ष श्री दिनेश नौलखा, मानद महासचिव श्री आर के जैन, पूर्वाध्यक्ष श्री एस एन मोदानी, श्री वी के सोडानी, पूर्व मानद महासचिव श्री एस पी नाथानी, कोषाध्यक्ष श्री वी के मानसिंगका, संयुक्त सचिव श्री के के मोदी ने अतिथियों का स्वागत किया।

राजस्थान के वित्त सचिव प्रवीण गुप्ता ने अपने सम्बोधन में कहा कि टेक्सटाइल उद्योग के लिए आईटीसी-4 रिटर्न भरने की कठिनाईयाँ को देखते हुए एवं औद्योगिक संगठनों से प्राप्त प्रतिवेदनों के आधार पर अभी 18 अप्रैल 2018 को नये प्रावधान किये गये हैं। इसमें एक वर्ष तक इनवर्ड चालान को कई ऑउटवर्ड चालान से लीक करने एवं माल की मात्रा को मीटर एवं किलो में आपस में लीक करने के प्रावधान किये गये हैं। उन्होंने बताया कि टेक्सटाइल क्षेत्र में पहले टेक्स नहीं था लेकिन जीएसटी लागू होने के बाद टेक्सटाइल उद्यमियों ने इसमें सहयोग दिया, उसके लिए वे बधाई के पात्र हैं। उन्होंने कहा कि टेक्सटाइल उद्योग में आईटीसी जमा रहने की समस्या है उसका समाधान की जीएसटी कॉन्सिल के स्तर पर करने के प्रयास किये जा रहे हैं। राजस्थान सरकार के पूरजोर प्रयास से ही पीवी यार्न पर जीएसटी की दर 18 प्रतिशत से घटकर 12 प्रतिशत की गई थी। अभी भी यार्न पर जीएसटी दर अधिक होने से उद्योगों के सामने जीएसटी जमा रहने की समस्या है। पूरे देश में जीएसटी से आमदनी में बढ़ोतरी होने पर सम्भवतः हम पीवी यार्न पर दरों को कम करा पायेंगे। लेकिन सब कुछ जीएसटी कॉन्सिल के स्तर पर निर्भर करता है।

निर्यात किये गये माल पर रिफण्ड के संबंध में उन्होंने कहा कि पिछले जुलाई से लेकर मार्च तक मेन्यूअल रिफण्ड होने से इसमें काफी विलम्ब हुआ। लेकिन अब स्थिति में सुधार हुआ है अभी तकनीकी कमियों से काफी रिफण्ड पेडिंग पड़े हैं। विभाग ने इस संबंध में उद्यमियों को ईमेल से जानकारी दी है, उन्होंने निर्यातकों से तकनीकी कमियों को दूर करने का आग्रह किया, ताकि शेष रिफण्ड शीघ्र किये जा सकें। इस अवसर पर राज्य के वाणिज्यकर आयुक्त श्री आलोक गुप्ता ने कहा कि देश में जीएसटी प्रणाली लागू होने के बाद राजस्थान ही एक मात्र ऐसा राज्य था जिसने टेक्सटाइल उद्योग की व्यवहारिक समस्याओं को कॉन्सिल के सामने रखकर काफी हद तक समाधान करवाने में सफल रहा। इसके लिए उन्होंने मेवाड चेम्बर की सकारात्मक भूमिका की सराहना की। उन्होंने कहा कि विभाग का ध्येय सबसे पहले उद्यमियों को सुविधा प्रदान करना है, कार्यप्रणाली में व्यवहारिक कठिनाइयों को दूर करना है।

राज्य की वित्त विभाग में विशेषाधिकारी श्रीमति मीनल भौंसले ने उद्यमियों एवं व्यवसायियों की शंकाओं का समाधान किया। कार्यक्रम के प्रारम्भ में चेम्बर अध्यक्ष श्री दिनेश नौलखा ने अपने स्वागत भाषण में मेवाड चेम्बर की गतिविधियों का विवरण दिया। मानद महासचिव श्री आर के जैन ने अपने विस्तृत प्रतिवेदन में जीएसटी संबंधी गम्भीर समस्याओं को विस्तार से प्रस्तुत किया। आपसी चर्चा में कई प्रोफेशनल्स एवं कर विशेषज्ञों ने बहुत गम्भीरता से कई बिन्दुओं पर विस्तार से चर्चा की। कार्यशाला में एवं इसके पश्चात चेम्बर की ओर से निम्न प्रतिवेदन समर्पित किये गये। यह प्रतिवेदन केन्द्रीय राजस्व सचिव डॉ हसमुख अधिया एवं भीलवाडा के माननीय सांसद श्री सुभाष बहेडिया को भी प्रेषित किये गये।

MCCI/GST/2018-2019/042

Dated: 25.04.2018

Hon'ble Shri Praveen Gupta Ji, IAS,  
Secretary Finance (Revenue)  
Government of Rajasthan,  
Jaipur

### Sub: Unresolved Issues of the textile sector

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of South Rajasthan representing the entire chain of textile industry, apart from the other industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance & Grasim, about all 25 spinning mills of the Districts, 430 weaving units and 20 process houses are associated with us.

The weaving industry of our area is mainly in MSME sector, produce mainly polyester viscose blended Suitings. Bhilwara is the largest manufacturing hub of polyester viscose suiting in the World, producing and processing about 85 crore meters of fabrics P.A. The Textile Fabrics produced at Bhilwara is also used in manufacturing of readymade Garments throughout the Respected Sir, Mewar Chamber of Commerce & Industry is the Divisional Chamber of South Rajasthan representing the entire chain of textile industry, apart from the other industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance & Grasim, about all 25 spinning mills of the Districts, 430 weaving units and 20 process houses are associated with us. The weaving industry of our area is mainly in

MSME sector, produce mainly polyester viscose blended Suitings. Bhilwara is the largest manufacturing hub of polyester viscose suiting in the World, producing and processing about 85 crore meters of fabrics P.A. The Textile Fabrics produced at Bhilwara is also used in manufacturing of readymade Garments throughout the Country. Bhilwara also substantially contributes to textile exports, exporting goods valued more than Rs 3000 crore P.A. We are indeed very thankful to the Government of India, Hon'ble Prime Minister, Finance Minister, Chief Minister of Rajasthan and the Textile Minister for the successful implementation of the Goods & Service Tax (GST). We are also thankful to the Hon'ble Finance Minister and GST Council Members for addressing many GST related issues of the textile industry. We are highly thankful for reduction of GST rate on job charges in textile industry from 18% to 5% and for reduction of GST rate on manmade fibre yarn from 18% to 12%.

But, still the textile industry is facing the problem of accumulated ITC at Textile Fabrics stage which is causing much loss to the entire textile industry and also affecting the production and exports.

#### 1. The problem of accumulation of unused ITC is explained as under:-

In the textile industry, the GST on Synthetic yarn is 12% while the output on the fabric is 5%. In the process of the manufacture, there are several other inputs like Job weaving charges, Job processing charges, packing material charges, Stores and Spares and various services used for the manufacture of fabrics. The refund of accumulated credit is denied under notification no. 5/2017 Central Tax (Rate) Dated 28.06.2017 to the textile industry even there is inverted duty structure as above.

Due to this, there is too much accumulation of Input Tax Credit every month even after adjusting output GST liability on fabric. This is leading to accumulation of unutilized ITC every month which could not be refunded to the manufacturers as per Notification No.5/2017 Central Tax (Rate) Dated 28.06.2017. This accumulation of un-utilized ITC is creating blocking of Working Capital of large amount leading to huge financial loss to the industry and stalling the future expansion projects. The Anomaly put on by the said Notification No.5/2017 Central Tax (Rate) Dated 28.06.2017 should be removed and excess accumulation of ITC should be refunded to the manufacturer of the fabric as allowed to the other industries.

We are giving here under the summary of excess ITC generating every month at Bhilwara:-

Sr.	Particulars		Impact per meter on fabric
1.	1 Kg. of yarn = 3 meter fabric GST @12% on yarn is approx Rs.24/- per kg.	=	Rs. 8.00 per meter
2.	Weaving charges @ Rs.15/- per meter considering GST @5%	=	Rs. 0.75 per meter
3.	Processing charges @ Rs.20/- per meter considering GST of 5%	=	Rs. 1.00 per meter
4.	Inputs of Stores, Packing charges, Services etc.	=	Rs. 0.50 per meter
	Net input on fabric per meter	=	Rs.10.25 per meter

The net output payable is as under –

Considering average selling rate of fabrics @ Rs. 80/- per meter with GST rate of 5%. = Rs. 4.00 per meter, Net ITC surplus = Rs. 6.25 per meter.

Considering the average monthly production of Bhilwara district of 7.00 Crore meter per month, the monthly ITC surplus comes to Rs.43.75 crores per month only for Bhilwara industries. This excess ITC surplus is becoming idle funds and is not been utilized by the industries in any way and is creating huge loss to the industry. During last six months the industry had been burdened by Rs 262 crore on account of this unused accumulated ITC.

The export of textile fabric has been affected badly. As per the information available with us the monthly export of fabrics has declined to approx. Rs 6.00 to 7.00 crore per month from a level of Rs. 60 to 70 crore per month.

We would like to bring to your kind attention that the full refund of ITC is essential to improve the competitiveness of the Indian textile exports especially textile fabrics because the accumulated input taxes are not being refund in any form thus, eroding the competitiveness of the Indian goods in foreign markets. Our competitors in textiles especially China and Indonesia are way ahead in fabric production and countries like Bangladesh, Vietnam, Pakistan, etc are enhancing their fabric capacities so that they do not remain dependent on Indian fabrics. We need to focus on becoming a large exporter of Textile Fabrics. Our competitive advantage in supplying Textile fabrics is very pronounced because of the abundant local availability of raw material, spinning, weaving and knitting production capacities.

We, therefore, humbly request your good self to kindly consider positively and allow the refund of accumulated input tax credit on the textile fabric on the grounds of greater employment potential, cost escalation in the domestic market and also better prospects of export of textile fabrics.

**2. Payment of IGST under EPCG Scheme exemption is up to 30.09.2018**

In the pre-GST era, import of Capital Goods against EPCG Licence was allowed at zero percentage duty as no Custom Duty, Counter Vailing Duty (CVD) and Special Additional Duty (SAD) was payable. Under GST regime the IGST was made applicable on import of Capital Goods. However, the payment of IGST under EPCG Licence has been exempted only till 30.09.2018

Decision regarding Capital Goods should be based on Long Term Policy Framework and such short term relaxation vide notifications make it very difficult for Industries to plan Long Term Projects. Hence, we request that import of Capital Goods of textile Machinery on Zero Duty under EPCG Scheme should be made permanent to promote investment in capital goods or should be atleast extended up to 31.03.2020 and necessary notification should be issued immediately so that power loom weavers can plan for import of capital goods, modern airjet loom etc.

**3. Reverse Charges Mechanism for purchases from un-registered Dealers relaxed up to 30.06.2018**

GST under Reverse Charge Mechanism for purchases from un-registered dealers has been extended only upto 30.06.2018 this should be made permanent, i.e. the reverse charges mechanism should be removed from the GST provision.

**4. ITC 4 Return- Procedural problem in complying with the job work provisions of GST.**

GST-ITC 4 Return is required to be submitted on quarterly basis containing therein the details of goods sent on job-work and received back or directly sent from one job-worker to another job-worker. Sir, in this connection previously also we had sent you representations stating therein practical problem in complying with certain requirements for job work in case of textile industry.

Now, keeping in view the same problems and practices submitting the information in desired form GST-ITC 4 is virtually impossible and unfeasible. Nature of job-work in case of textile industry is more or less of continuous nature means lot wise distinction can't be made. Fabrics are generally made by using different yarns from different sources which are delivered on different dates. Now how the production of fabrics can be related to a specific chalan of inputs. Complete yarn is also not consumed in one lot and the balance yarn is used in the same factory with fresh yarns for subsequent production. It is virtually impossible to attribute production precisely in reference to the original delivery chalans. This practical problem exists during weaving as well as processing. The members of the industry are unable to understand how to fill in the information in GST-ITC 4. Overall details of deliveries, production and onward deliveries can be mentioned like stock ledgers can be reproduced but making challan wise distinction is impossible and infeasible. Industry and trade wish to comply with the requirements of the law but their practical problem has to be looked into sympathetically. We are also of the view that ease of doing business should be maintained, if it does not clash with the financial impact. Secondly existing trade practices going on since inception of the trade should also be recognized which does not impact the levy of taxes. Fabrics manufacturing sector had accepted the tax first time on the fabrics but inconvenience which causes fear should be taken care of. The trade and industry desire that these provisions should be modified suitably so that all the traders doing textile business can fulfil the requirements without any complications. The nature of job-work differs from industry to industry and hence same format which is in quantitative form cannot be applied uniformly to all the industries. The Department can depute the team of technical experts to discuss the practices and problems mutually so as to arrive at acceptable practices and submission of information.

It is submitted that large number of traders engaged in manufacturing through job-work, are in SME sector who do not have adequate financial resources to have their own manufacturing facilities. Any inconvenience in compliance would discourage the practice of job-work, means closure of business in small sector. Hence, it is suggested that till a workable solution is found out, to either dispense off with the requirement of filling GST-ITC 4 or keep it in abeyance.

The suggestion of the job workers in the industry is that the practice followed by them should be allowed to be continued since it makes them fully accountable for the movement of goods once received in their ownership and secondly will also save them from the impractical hardship of the current system laid down under the recent law.

**5. To Exempt requirement of issuance of e-way bill in case of job work**

The government has notified the e-way bill keeping some items of mass consumption such as vegetables, fruits, food grains, meat, bread, curd, books and jewellery out of its ambit. These will provide the framework for the transport of goods under the goods and services tax (GST) regime. An e-way bill is required to transport any item worth more than Rs 50,000 within the country. Movement of goods within the distance of 10 kms radius had been exempted but in case of job work the limit of 10 KM will not be applicable. It is requested to please exempt the e-way bill requirement in case of textile job work. In case of textile job work the movements of goods from one industry/job worker to another, located in different industrial zones of the same city covers bit more distance and hence it should be kept around 30-40 KM. Otherwise making frequent e-way bills on which GST is not payable becomes very cumbersome and inconvenient process.

## 6. GST on late payment of Interest :-

As per provisions of GST Act, the GST is payable on the Interest charged for late payment. The late payment is only a financial transaction and is charged after a specified time and rate as agreed between buyer and seller or as per terms of the seller. But at the time of raising of GST Invoice there is no certainty when the payment shall be received and for how many days the interest will be chargeable. So, practically it is not possible to calculate interest part in advance and to pay the GST on the same. Hence, this provision should be reconsidered.

The genuine demand of the industry should be sympathetically met by the government. We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to save the SME sector, the large employment provider.

With Best Regards

(CS R.K.Jain)

Hon'y Secretary General



## केन्द्रीय एवं राज्य वित्त मंत्रालय ने मांगे सुझाव

दिनांक 25 अप्रैल 2018 को मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री द्वारा जीएसटी संबंधी गम्भीर विषयों पर कार्यशाला के बाद आईटीसी-4 रिटर्न भरने में आ रही व्यवहारिक कठिनाईयां एवं उसके सम्भावित समाधान के लिए केन्द्र एवं राज्य सरकार के स्तर से मेवाड चेम्बर से सुझाव मांगे गये। राज्य के वित्त सचिव ने इस विषय की गम्भीरता को देखते हुए इसे व्यवहारिक बनाने के लिए केन्द्रीय जीएसटी कॉन्सिल के स्तर पर उठाने का विचार किया है। मेवाड चेम्बर की ओर से सभी सदस्यों से सम्पर्क किया जाकर निम्न प्रतिवेदन प्रेषित किया गया।

MCCI/GST/2018-2019/047

Dated 27.04.2018

Hon'ble Shri Praveen Gupta Ji, IAS,  
Secretary Finance (Revenue)  
Government of Rajasthan, Jaipur

### Sub:- ITC-4 return.

Dear Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of South Rajasthan representing the entire chain of textile industry, apart from the other industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance & Grasim, about all 25 spinning mills of the Districts, 430 weaving units and 20 process houses are associated with us.

The weaving industry of our area is mainly in MSME sector, produce mainly polyester viscose blended Suitings. Bhilwara is the largest manufacturing hub of polyester viscose suiting in the World, producing and processing about 85 crore meters of fabrics P.A. The Textile Fabrics produced at Bhilwara is also used in manufacturing of readymade Garments throughout the Country. Bhilwara also substantially contributes to textile exports, exporting goods valued more than Rs 3000 crore P.A.

We are indeed very thankful to the Government of India, Hon'ble Prime Minister, Finance Minister, Chief Minister of Rajasthan and the Textile Minister for the successful implementation of the Goods & Service Tax (GST). We are also thankful to the Hon'ble Finance Minister and GST Council Members for addressing many GST related issues of the textile industry. We are highly thankful for reduction of GST rate on job charges in textile industry from 18% to 5% and for reduction of GST rate on manmade fibre yarn from 18% to 12%.

### GST-ITC-04 Return- Procedural problem in complying with the job work provisions of GST.

GST-ITC 4 Return is required to be submitted on quarterly basis containing therein the details of goods sent on job-work and received back or directly sent from one job-worker to another job-worker. Sir, there is a practical problem in complying with certain requirements for job work in case of textile industry.

Now, keeping in view the same problems and practices submitting the information in desired form GST-ITC-04 is virtually impossible and unfeasible. Nature of job-work in case of textile industry is more or less of continuous nature means lot wise distinction can't be made. Fabrics are generally made by using different yarns from different sources which are delivered on different dates. Complete yarn is also not consumed in one lot and the balance yarn is used in the same factory with fresh yarns for subsequent production. It is virtually impossible to attribute production precisely in reference to the original delivery challans. This practical problem exists during weaving as well as processing. The members of the industry are unable to fill the information in GST-ITC-04. Overall details of deliveries, production and onward deliveries can be mentioned like stock



ledgers can be reproduced but making challan wise distinction is impossible and infeasible. Industry and trade wish to comply with the requirements of the law but their practical problem has to be looked into sympathetically. We are also of the view that ease of doing business should be maintained, if it does not clash with the financial impact. Secondly existing trade practices going on since inception of the trade should also be recognized which does not impact the levy of taxes. Fabrics manufacturing sector had accepted the tax first time on the fabrics but inconvenience which causes fear should be taken care of. The trade and industry desire that these provisions should be modified suitably so that all the traders doing textile business can fulfil the requirements without any complications.

Suggestion:- Please remove the condition of mentioning original challan Number in GST-ITC-04 in the case of goods sent to job-worker and/or back received from job worker. At present there is compulsory to mention cross reference of original challan Number. It is suggested that this condition may be waived or removed. -The suggested format may be as under :-

#### Part-A

##### Re-name as Principal of Goods to Job worker

GST No of Job worker	State		Challan Date	Challan No. of Principal of Goods or Job Worker	UQC	Quantity	Taxable Value (Approx)	Tax Rate		

#### Part-B

##### Job-Worker to Principal of Goods or another Job-Worker

GST No of Job worker	State	Nature of Transaction	Challan No. in which goods received back from job worker	Date of Challan in which goods received	UQC	Quantity	Taxable Value (Approx)	Tax Rate
1	2	3	4	5	6	7	8	9
Invoice Details in case Goods supplied directly from premises of job worker directly to	Invoice No	Date	Taxable Value	Details of Goods again sent to another job worker	Challan No. of Job worker	Quantity	Taxable Value	Place of supply for another job work
9A	9B	9C	9D	10	10A	10B	10C	10D
GSTI No of another Job Worker	Tax Rate							
10E	10F							

With Best Regards

For Mewar Chamber of Commerce & Industry,

(R.K.Jain)  
Hon'y Secretary General

## GST Returns dates revised

The Central Board of Excise and Customs ("The CBEC") has extended the date of filing ISD Return in Form GSTR-6 and Transitional deemed credit Form GST TRAN-2 along with notifying dates for GSTR-1 for April to June months/quarter, as per various notifications/order dated March 28, 2018. The revised dates are summarised below for your easy reference:

Sr.	Form/Return in GST	Period	Revised Last Date for filing	Notifications
1.	<b>GSTR – 1</b> (Details of Outward Supply of Goods/Services), for the registered persons having aggregate turnover of <b>up to Rs. 1.5 crore</b> in preceding F.Y. or current F.Y.	Quarter April to June, 2018	<b>July 31, 2018</b>	Notification No. 17/2018 – Central Tax dated March 28, 2018
2.	<b>GSTR – 1</b> (Details of Outward Supply of Goods/Services), for the registered persons having aggregate turnover of <b>more than Rs. 1.5 crore</b> in preceding F.Y. or current F.Y.	April to June, 2018	<input type="checkbox"/> For April 2018: <b>May 31, 2018</b> <input type="checkbox"/> For May 2018: <b>June 10, 2018</b> <input type="checkbox"/> For June 2018: <b>July 10, 2018</b>	Notification No. 18 /2018 – Central Tax dated March 28, 2018
3.	<b>GSTR – 6</b> (Return by an Input Service Distributor)	July 2017 to April 2018	<b>May 31, 2018</b>	Notification No. 19/2018 – Central Tax dated March 28, 2018
4.	<b>TRAN – 2</b> [Statement to be filed under Rule 117(4)(b)(iii) of the CGST Rule, 2017 for availing benefit of deemed credit @ 40%/60%]	<b>June 30, 2018</b>		Order No. 1 /2018 – Central Tax dated March 28, 2018

*Note: Due dates for filing GSTR-2 and GSTR-3 shall be notified later*



## FUGITIVE ECONOMIC OFFENDERS ORDINANCE, 2018

With the assent of the President of India, the Fugitive Economic Offenders Ordinance, 2018 gets promulgated; New Law lays down the measures to empower Indian authorities to attach and confiscate the proceeds of crime associated with economic offenders and the properties of the economic offenders.

Fugitive Economic Offenders Ordinance, 2018 has come into force as the President of India has given his assent to the Union Cabinet's decision to promulgate the said Ordinance. Earlier, the Union Cabinet, in its meeting held on 21st April, 2018, had decided to approve the proposal of the Ministry of Finance to promulgate the Fugitive Economic Offenders Ordinance, 2018.

Fugitive Economic Offenders Ordinance, 2018 ("the Ordinance") lays down the measures to empower Indian authorities to attach and confiscate proceeds of crime associated with economic offenders and the properties of the economic offenders and thereby deter economic offenders from evading the process of Indian law by remaining outside the jurisdiction of Indian courts.

The need for the Ordinance has arisen as there have been instances of economic offenders fleeing the jurisdiction of Indian courts, anticipating the commencement, or during the pendency, of criminal proceedings. The absence of such offenders from Indian courts has several deleterious consequences - first, it hampers investigation in criminal cases; second, it wastes precious time of courts of law, third, it undermines the rule of law in India. The existing civil and criminal provisions in law are not entirely adequate to deal with the severity of the problem. In view of the above context, a Budget announcement was made by the Government in the Budget 2017-18 that the Government was considering to introduce legislative changes or even a new law to confiscate the assets of such absconders till they submit to the jurisdiction of the appropriate legal forum. Pursuant to the above announcement, the Fugitive Economic Offenders Bill, 2018 was introduced in Lok Sabha on the 12th March, 2018. The Fugitive Economic Offenders Bill, 2018 was listed for consideration and passing in Lok Sabha on many occasions after its introduction. The Lok Sabha has since been adjourned sine die and both the Houses of Parliament were prorogued on 6th April, 2018.

In order to address the deficiency in the present laws and lay down measures to deter economic offenders from evading the

process of Indian law by remaining outside the jurisdiction of Indian courts, the Ordinance is being proposed. The Ordinance makes provisions for a Court ('Special Court' under the Prevention of Money-laundering Act, 2002) to declare a person as a Fugitive Economic Offender. A Fugitive Economic Offender is a person against whom an arrest warrant has been issued in respect of a scheduled offence and who has left India so as to avoid criminal prosecution, or being abroad, refuses to return to India to face criminal prosecution. A scheduled offence refers to a list of economic offences contained in the Schedule to this Ordinance. Further, in order to ensure that Courts are not over-burdened with such cases, only those cases where the total value involved in such offences is 100 crore rupees or more, is within the purview of this Ordinance. The Fugitive Economic Offenders Ordinance, 2018, inter alia provides for—

- (i) making an application before the Special Court for a declaration that an individual is a fugitive economic offender;
- (ii) attachment of the property of a fugitive economic offender and proceeds of crime;
- (iii) issue of a notice by the Special Court to the individual alleged to be a fugitive economic offender;
- (iv) confiscation of the property of an individual declared as a fugitive economic offender or even the proceeds of crime;
- (v) disentitlement of the fugitive economic offender from defending any civil claim; and
- (vi) appointment of an Administrator to manage and dispose of the confiscated property under the Act.

If at any point of time in the course of the proceeding prior to the declaration, however, the alleged Fugitive Economic Offender returns to India and submits to the appropriate jurisdictional Court, proceedings under the proposed Act would cease by law. All necessary constitutional safeguards in terms of providing hearing to the person through counsel, allowing him time to file a reply, serving notice of summons to him, whether in India or abroad and appeal to the High Court have been provided for.

**Major impact:** It is expected that a special forum to be created for expeditious confiscation of the proceeds of crime, in India or abroad, would coerce the fugitive to return to India to submit to the jurisdiction of Courts in India to face the law in respect of scheduled offences.

Since the proposed law would utilise the existing infrastructure of the Special Courts constituted under the Prevention of Money-laundering Act, 2002 and the threshold of scheduled offence is high at Rs. 100 crores or more, no additional expenditure is expected on the enactment of the Bill.

**No. of beneficiaries:** The Bill is expected to re-establish the Rule of Law with respect to the Fugitive Economic Offenders as they would be forced to return to India to face trial for scheduled offences. This would also help the banks and other financial institutions to achieve higher recovery from financial defaults committed by such fugitive economic offenders, improving the financial health of such institutions.



## **Supplies to SEZ Under GST: Rules and Provisions**

GST, with the hope of billions to provide a better way to transact in a business and to eliminate the cascading effects under the previous tax system, it is the biggest tax reform in India ever. Although the system is very new to all and the taxpayers are not well-versed with the new indirect tax nomenclatures, we can expect that by the time it will go flawlessly. But, understanding the basics in detail about every aspect about GST is also important. So, today's article is about how supply to Special Economic Zone (SEZ) takes place and what is the coverage of SEZ under GST regime.

### **Taxation Principle of WTO to SEZ**

World Trade Organization has standardized some principle to make a supply with Special Economic Zones across the world. Under the sanctioned rules, exports to such SEZ areas are exempted from VAT/GST and conversely, the imports from such areas are taxed at the same rate as the local production within the country. So, considering a zero-rated tax on exports is a principle of WTO which is related to destination based taxation rules and the VAT free items here is described as zero-rated where the manufacturer can recover the costs and overheads used to get resources. As GST also depends on a destination principle of WTO, the exports made within the country go outside of it termed as zero-rated and the cost and overheads spend on resources are refunded in name of input tax to manufacturers back. The OECD guidelines for multinational enterprises on the neutrality of VAT is responsible for consistent business conduct with applicable laws.

### **Goods Export to SEZ**

Under GST Regime, the above-mentioned guidelines remain the same and destination based taxation persists as zero-rated and a described benefit stays for the exports to Special Economic Zones (SEZs). The extension for the stated benefit is up to processing zones of the SEZs, but the supplies from this SEZ Areas to Domestic Tariff Area (DTA) is liable to describe as a taxable trade under the scope of GST rules and regulations.

## Free VAT Laws Described Under Section 16 of IGST ACT

- ☐ Zero-rated supplies are mentioned below regarding the goods and services or both, viz:
  - ☐ a. Export of Goods/Services or both to SEZ developer or unit
  - ☐ b. Supply of Goods/Services or both to SEZ developer or unit
- ☐ According to the provisions of sub-section (5) of section 17 of CGST Act, the credit of input tax can be claimed for such zero-rated supplies, despite the supply perhaps being an exempt supply
- ☐ A registered person under GST regime can claim the refunds in either case:
  - ☐ a. A taxpayer can supply the goods or services or both, under a bond or a letter of undertaking, fulfilling the conditions and procedure must be as mentioned in above provisions, without paying IGST and can claim the refunds of unused input tax credit
  - ☐ b. A taxpayer can supply the goods or services or both, fulfilling the conditions and procedure must be as mentioned in above provisions, with the payment of IGST and can claim the tax paid on the supply of the Goods or Services or both, according to the rules described under CGST Act.

From the reference of a definition defined under Special Economic Act, 2005 for Special Economic Zones and SEZ Developer, and also covered under Section 19 and 20 of Integrated Goods and Services Act(IGST), 2005. Some other special provisions are also described under IGST Act, 2005 pertaining procurement of Goods and Services on which taxes are not paid. GST law provides the refunds for taxes paid by the supplier for supplies made to a SEZ developer or SEZ unit-holder.

In accordance with Section 7(5), (b) of IGST Act, the supplies of Goods or Services or both to or by a developer or Unit Holder of SEZ will be termed as the supplies within the state and IGST would be chargeable with further refund mechanism. For an example, a taxpayer living in Bhuj supplies to Kandla SEZ in Gujarat, this supply must be termed as interstate supply and IGST will be charged, despite refund scheme is also eligible for the same procedure because the supply comes under as zero-rated supply.

The laws are quite clear that supplies made in reference to a bond or a letter of undertaking to SEZ areas will be taxed free and other supplies to this area will attract the IGST, which will be claimed further for refunds.

As per the section 54 of CGST Act, the three options are mentioned to supply to SEZ:

### The Supplies Made With The Payment Of IGST

According to CGST laws, the supplies made with the payment of IGST to a SEZ Developer or SEZ Unitholder is liable for the payment of IGST at applicable rates. The export invoice will be generated in Indian currency with a proclamation that 'SUPPLY MEANT FOR SEZ DEVELOPER/UNIT WITH PAYMENT OF INTEGRATED TAX'. The declaration made with the mentioned option will make the refund procedure fast. The IGST mentioned in the invoice is not charged from the customer, it is just for the acknowledgement purposes.

The procedure will go like that:

- ☐ For an example, An entity X Pvt. Ltd. supplies the Goods (whose purchase price is Rs. 1 lakh) for Rs. 1.5 lakh to an entity Y Pvt. Ltd located in Kandla SEZ. The applicable IGST will be charged at 18%. The invoice will look like:
  - ☐ The selling price of the supply: Rs. 1.5 lakh
  - ☐ Applicable IGST at 18%: Rs. 27,000
  - ☐ Invoice will consist total value: Rs.1.77 lakh

Now, the entity X Pvt. Ltd. will release the tax liability of Rs. 27,000 by using Input Credit of Rs. 18,000 which is available on an account and cash payment of remaining Rs. 9,000. So, the entity X will get a refund of Rs. 27,000, and subtracting Rs. 9,000 from the whole, a refund will be Rs. 18,000 which is the real net worth of input tax credit.

1. For Purchase Purchase A/c Dr. 1000000 SGST Credit A/c Dr. 9000 CGST Credit A/c Dr. 9000 To Party A/c 118000	2. For Sale to SEZ Y Ltd. A/c Dr. 150000 IGST Refund Receivable A/c Dr. 27000 To Sales 150000 To IGST Liability A/c 27000
3. For Payment of IGST IGST Liability A/c Dr. 27000 To SGST Credit A/c 9000 To CGST Credit A/c 9000 To Bank A/c 9000	4. On Receipt of Refund Bank A/c Dr. 27000 To IGST Refund Receivable A/c 27000



## The Supplies Made Under A Bond

The concept of a Bond is derived from Excise Laws and it is very new for traders covered previously under VAT Laws or Services Laws. As per the Laws, there will not be any such payment of tax liability for the supply made to SEZ and the declaration will be clearer in invoice such as 'SUPPLY MEANT FOR SEZ/SEZ DEVELOPER UNDER BOND WITHOUT PAYMENT OF INTEGRATED TAX'. The option is very relevant as the supplier will be able to use Input Tax Credit for any other domestic supply. The option gives relief to the suppliers as they make a supply containing a Bond and not require to pay IGST and claim the refund. An indemnity bond in the format of GST RFD-11 on non-judicial stamp paper will work between the supplier of SEZ and the Government in reference to the president of India. A supplier is not required to furnish such a Bond (named Running Bond) for each supply made to SEZ, hereinbefore the bond will be valid for 12 months.

A Bond will be carried along with a Bank Guarantee as a security and Jurisdictional officer will be responsible for the amount to be kept as bank security with respect to the track record of the supplier. The Bank guarantee amount does not exceed 15% of the Bond amount, in any case. The Bond will be acceptable by Assistant Commissioner or Judicial Deputy and this will make the easy flow and more compliance regarding the supply. A Bank guarantee becomes feasible to recover the damage to revenue in case breach or failure of the B.G. The form GST RFD-11 will be furnished by the Jurisdictional officer or Assistant Commissioner manually.

What is Zero Rated Supply turnover?

- ❑ Zero-rated supply turnover is the value of total supplies made on account of exports out of India including SEZ units for the month or the time period for which the refund has been sought for. This is the value of supplies in the tax period mentioned in the GSTR 3B including all the supplies made out of India including SEZ.

### The Supplies Made Under A Letter Of Undertaking

Due to the hurdles faced by a supplier under option-2 as he needs an issuance of Bank Guarantee with the fixed amount and commission. It blocks the fixed deposit with the bank. To resolve such problems, there is another option which allows a supplier to give a letter of undertaking for the purpose of supplies to SEZ.

A LUT is also acceptable by Assistant Commissioner or Judicial Deputy. The validity period for such a LUT will be 12 months and it can be duplicated for each year. In case of any breach of the LUT, there can be a need to furnish B.G., else a supplier can carry LUT for hurdle-less supplies.

In accordance with notification No.16/2017 of Central Tax, the conditions are specified for intended person to release LUT. In following condition LUT can be furnished in place of a Bond:

- ❑ As per the paragraph 5 of the Foreign Trade Policy 2015-2020, a prescribed status holder can avail a LUT
- ❑ The taxpayer who has got the foreign inward remittances which is at least 10% of the export turnover (which is not less than Rs. 1 Crore) in the previous financial year, and the person should not be prosecuted as per CGST Act, 2017(12 of 2017) or any laws claiming tax evasion of Rs. 2.5 Crore.

The exporters and suppliers who make supplies to SEZ, apart from the mentioned notification are only liable to issue a Bond, not a LUT.

## मेगा पावरलूम कलस्टर

वस्त्र मंत्रालय की ओर से भीलवाड़ा में मेगा पावरलूम कलस्टर विकसित करने के लिए नई कलस्टर मैनेजमेंट एण्ड टेक्नीकल एजेंसी नियुक्त करने का निर्णय लिया गया है। इसके लिए मंत्रालय की ओर से विज्ञप्ति जारी कर 19 अप्रैल 2018 तक टेण्डर मांगे गये हैं। मेवाड चेम्बर के प्रयासों से 18 फरवरी 2009 को वस्त्र मंत्रालय की ओर से भीलवाड़ा में मेगा पावरलूम कलस्टर स्थापित करने की घोषणा की गई थी। वस्त्र मंत्रालय के संयुक्त सचिव श्री एस एस गुप्ता ने इस विषय में 29 अक्टूबर 2009 को मेवाड चेम्बर भवन में आयोजित कार्यक्रम में इसकी डीपीआर तैयार कराने की घोषणा की। मंत्रालय की ओर से इसके लिए कुशल ग्लोबल लिमिटेड को तकनीकी एजेंसी नियुक्त किया गया। लेकिन वर्ष 2015 तक कुशल ग्लोबल की ओर से इस विषय में कोई प्रगति नहीं होने से 29 जून 2015 की कलस्टर कोर्डिनेशन कमेटी की बैठक में मेवाड चेम्बर ने कुशल ग्लोबल के स्थान पर नई एजेंसी नियुक्त करने का मुद्दा उठाया था एवं 6 जनवरी 2016 को दिल्ली जाकर इस विषय में वस्त्र मंत्रालय में मुलाकात भी की थी। चेम्बर के लगातार फोलोअप से मंत्रालय की ओर से नई कलस्टर मैनेजमेंट एण्ड टेक्नीकल एजेंसी नियुक्त करने का निर्णय लिया गया है।

भीलवाड़ा में मेगा पावरलूम विकसित होने से विविंग उद्योग के विकास को नई ऊंचाईयां प्राप्त होगी। मेगा पावरलूम कलस्टर विकास के लिए वस्त्र मंत्रालय की ओर से 50 करोड़ रुपये तक की राशि उपलब्ध कराई जाती है।

## FAQS- GENERAL PORTAL

### 1. FAQs- General Portal

#### ☐ What is the common portal for generation of e-way bill?

The common portal for generation of e-way bill is <https://ewaybillgst.gov.in>

#### ☐ I am not getting OTP on my mobile, what should I do?

Please check if you have activated 'Do Not Disturb (DND)' facility on your mobile or your service provider network may be busy. You can also use OTP, which is sent on your email-id.

#### ☐ E-way bill system is slow - how should I proceed?

Please check your internet connectivity.

#### ☐ E-way bill pages or menu list are not being shown properly, what should I do?

Please check whether your system has proper version of the browser as suggested by the e-way bill portal and also check the security settings of the browser and display property of the system. The site is best viewed on Internet Explorer 11 or above, Firefox 43.5 or above and Chrome 45 or above.

### 2. FAQs - Registration

#### ☐ I have already registered in GST Portal. Whether I need to register again on the eWay Portal?

Yes. All the registered persons under GST need to register on the portal of e-way bill namely: [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) using his GSTIN. Once GSTIN is entered, the system sends an OTP to his registered mobile number, registered with GST Portal and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his/her choice, he/she may proceed to make entries to generate e-way bill.

#### ☐ Whenever I am trying to register, the system is saying you have already registered, how should I proceed?

This is indicating that you (your GSTIN) have already registered on the e-way bill portal and have created your username and password on the e-way bill system. Please use these credentials to log into the e-way bill system. If you have forgotten username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

#### ☐ Whenever I am trying to register, the system is saying there is no contact (Mobile) number with this GSTIN in GST Common Portal, how should I resolve this issue?

This is indicating that e-way bill system is unable to get the contact details (mobile number or email address) for your GSTIN from the GST Common Portal ([www.gst.gov.in](http://www.gst.gov.in)). Please contact GST helpdesk 0120-4888999.

#### ☐ Whenever, I'm trying to register with my GSTIN, the system is saying 'Invalid GSTIN' or the details for this GSTIN are not available in GST Common Portal. How should I resolve this issue?

This is indicating that the GSTIN entered by you is wrong or your GSTIN details is not available in the GST Common Portal. Please check the GSTIN entered or go to the GST portal ([www.gst.gov.in](http://www.gst.gov.in)) and check the details of your GSTIN under 'Search Taxpayer' tab.

#### ☐ Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?

This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button on the e-way bill portal, to pull the latest data from the GST Common Portal. If even after this action, wrong data is displaying, kindly update the details in GST common portal through amendment process.

### 3. FAQs - Enrolment

#### ☐ Why the transporter needs to enroll on the e-way bill system?

There may be some transporters, who are not registered under the Goods and Services Tax Act, but such transporters cause the movement of goods for their clients. They need to enroll on the e-way bill portal to get 15 digit Unique Transporter Id.

#### ☐ What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is 15 digit unique number generated by EWB system for unregistered transporter, once he enrolls on the system which is similar to GSTIN format and is based on state code, PAN and Check sum digit. This TRANSIN or Transporter id can be shared by transporter with his clients, who may enter this number while generating e-waybills for assigning goods to him for transportation.

☐ **How does the unregistered transporter get his unique id or transporter id?**

The transporter is required to provide the essential information for enrolment on the EWB portal. The transporter id is created by the EWB system after furnishing the requisite information. The details of information to be furnished is available in the user manual.

☐ **I am unable to enroll as transporter as the system is saying 'PAN details are not validated'?**

This is indicating that PAN name and Number, entered by you, are not getting validated by the CBDT/ Income Tax system. Please enter exact name and number as in income tax database.

☐ **I am unable to enroll as transporter as the system is saying 'Aadhaar details are not validated'?**

This is indicating that Aadhaar Number, name in Aadhaar and mobile number, entered by you, are not getting validated by the Aadhaar system. Please enter correct details. However, the Aadhaar number is not must for enrolment process and the person can enrol giving his PAN Number also.

☐ **Whenever, I am trying to enroll as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN.**

This is indicating that you are a registered taxpayer with valid GSTIN, since a validation is done on the PAN you have entered. You need not enroll again as transporter but use your GSTIN to register on e-way bill portal.

☐ **Whenever I am trying to enroll as a transporter, the system is saying you have already enrolled.**

This is indicating that you have already enrolled on the e-way bill portal by providing your PAN, business and other details and created your username and password. Please use them to log into the e-way bill system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

**4. FAQs - Login**

☐ **Whenever, I am trying to login the system says 'Invalid Login...Please check your username and password'. How should I resolve this issue?**

This is indicating that you are trying to login to the e-way bill system with incorrect username and password. Please check the username and password being used to login to the system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

☐ **Whenever, I am trying to login the system says 'Your account has been frozen'. How should I resolve this issue?**

This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated in the GST Common Portal. Please visit the GST Common Portal ([www.gst.gov.in](http://www.gst.gov.in)) to find the status of your GSTIN under 'Search Taxpayer' tab. In case you are able to log in on GST portal but not log on e-Way Bill portal, please lodge your grievance at <https://selfservice.gstsystem.in/>.

☐ **Whenever, I am trying to login the system says 'your account has been blocked...Pl try after 5 minutes. How should I resolve this issue?**

This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 3 times., the system has blocked your account for security reasons and it will be unblocked after 5 minutes.

☐ **What should I do, if I do not remember my username and password?**

If you have forgotten the username or password, then use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly. The user needs to enter some details after authenticating the same via an OTP, then, user will be provided with the username and password.

**5. FAQs – E-Way Bill**

☐ **What is an e-way bill?**

e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of Section 68 of the Goods and Services Tax Act read with Rule 138 of the rules framed thereunder. It is generated from the GST Common Portal for eWay bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

☐ **Why is the e-way bill required?**

Section 68 of the Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such

devices as may be prescribed. Rule 138 of CGST Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods in certain prescribed cases. Hence e-way bill generated from the common portal is required.

❑ **Who all can generate the e-way bill?**

The consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

❑ **What are pre-requisites to generate the e-way bill?**

The pre-requisite for generation of e-way bill is that the person who generates e-way bill should be a registered person on GST portal and he should register in the e-way bill portal. If the transporter is not registered person under GST it is mandatory for him to get enrolled on e-waybill portal (<https://ewaybillgst.gov.in>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported, must be available with the person who is generating the e-way bill.

❑ **If there is a mistake or wrong entry in the e-way bill, what has to be done?**

If there is a mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected. Only option is cancellation of e-way bill and generate a new one with correct details.

❑ **Whether e-way bill is required for all the goods that are being transported?**

The e-way bill is required to transport all the goods except exempted under the notifications or rules. Movement of handicraft goods or goods for job-work purposes under specified circumstances also requires e-way bill even if the value of consignment is less than fifty thousand rupees. Kindly refer to the e-way bill rules for other exemptions.

❑ **Is there any validity period for e-way bill?**

Yes. Validity of the e-way bill depends upon the distance the goods have to be transported. In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided. And in case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided. And this validity expires on the midnight of last day.

❑ **While calculating time validity for e-way bill, how is a day determined?**

This can be explained by following examples –

- (i) Suppose an e-way bill is generated at 00:04 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.
- (ii) Suppose an e-way bill is generated at 23:58 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

❑ **Which types of transactions that need the e-way bill?**

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory. Please refer relevant notifications/rules for details. However, from 1st April 2018, e-way is required only for interstate movement. The e-way requirement for intra state movement will be notified later.

❑ **What is the Part-A Slip?**

Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don't have the transportation details. Thus you can enter invoice details in Part A of e-way bill and keep it ready for entering details of mode of transportation in Part B of e-way bill.

❑ **When I enter the details in e-way bill form, the system is not generating e-way bill, but showing Part-A Slip?**

If you don't enter the vehicle number for transportation by road or transport document number for other cases, the system will show you the PART-A slip. It indicates that you have not completed the e-way bill generation process. Only when you enter the Part-B details, e-way bill will be generated.

❑ **How to generate e-way bill from Part-A Slip?**

Part-A Slip is entry made by user to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises and transportation details are known, the user can enter the Part-B details and generate the e-way bill for movement of goods. Hence, Part-B details convert the Part-A slip into e-way bill.



**❑ What are the documents that need to be carried along with the goods being transported?**

The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal. Please refer relevant rules for details.

**❑ How to generate the e-way bill from different registered place of business?**

The registered person can generate the e-way bill from his account from any registered place of business. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create sub-users for a particular business place and assigned the role for generating the e-way bill to that sub user for that particular business place.

**❑ How does taxpayer enter Part-A details and generate e-way bill, when he is transporting goods himself?**

Sometimes, taxpayer wants to move the goods himself. E-way bill Portal expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN in the transporter Id field and generate Part-A Slip. This indicates to the system that he is a transporter and he can enter details in Part-B later when transportation details are available.

**❑ What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

**❑ When does the validity of the e-way bill start?**

The validity of the e-way bill starts when first entry is made in Part-B i.e. vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

**❑ How is the validity of the e-way bill calculated?**

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100 Kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310 Kms then validity period is 3+1 days. For movement of Over Dimensional Cargo (ODC), the validity is one day for every 20 KM (instead of 100 KM) and for every 20KM or part thereof one more day is added. Please refer relevant rules for details.

**❑ How the distance has to be calculated, if the consignments are imported from or exported to other country?**

The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country. That is, in case of export, the consignor place to the place from where the consignment is leaving the country, after customs clearance and in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs.

**❑ Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself?**

Yes. As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than Rs. 50,000/-. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the e-way bill himself.

**❑ Can the e-way bill be modified or edited?**

The e-way bill once generated cannot be edited or modified. Only Part-B can be updated. However, if e-way bill is generated with wrong information, it can be cancelled and generated afresh. The cancellation is required to be done within twenty four hours from the time of generation.

**❑ Before submission, the system is not allowing to edit the details. What is the reason?**

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

**❑ The system shows the 'Invalid Format' when we are trying to enter the vehicle number. What is the reason?**

The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

**❑ What are the formats of vehicle number entry?**

To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

Format	RC Numbers	Example Entry
ABC1234	DEF 234	DEF0234
AB123456	UP 1 345	UP010345
AB12A1234	AP 5 P 23	AP05P0023
AB12AB1234	TN 10 DE 45	TN10DE0045
AB12ABC1234	KE 3 PEW 1265	KE03PEW1265
DFXXXXXXXXXXXXXX	For Defence Vehicle, start with DF	DF02K123
TRXXXXXXXXXXXXXX	For Temp RC Vehicle, start with TR	TRKA01000002
BPXXXXXXXXXXXXXX	For Bhutan Vehicle, start with BP	
NPXXXXXXXXXXXXXX	For Nepal Vehicle, start with BP	

**❑ How to enter the vehicle number DL1AB123 as there is no format available for this in e-way bill system?**

If the RC book has vehicle number like DL1A123, then you enter as DL01A0123. The vehicle entered in the e-way bill system is only for information and GST officer will accept this variation.

**❑ How can anyone verify the authenticity or the correctness of e-way bill?**

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

**❑ How to generate e-way bill for multiple invoices belonging to same consignor and consignee?**

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of the fact whether same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if goods are going in one vehicle.

**❑ What has to be done by the transporter if consignee refuses to take goods or rejects the goods for any reason?**

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstances, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier as per his agreement with him.

**❑ What has to be done, if the validity of the e-way bill expires?**

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.

**❑ Can I extend the validity of the e-way bill?**

Yes, one can extend the validity of the e-way bill, if the consignment is not being reached the destination within the validity period due to exceptional circumstance like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. The transporter needs to explain this reason in details while extending the validity period.

**❑ How to extend the validity period of e-way bill?**

There is an option under e-way bill to extend the validity period. This option is available for extension of e-way bill before 4 hours and after 4 hours of expiry of the validity. Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

**❑ Who can extend the validity of the e-way bill?**

The transporter, who is carrying the consignment as per the e-way bill system at the time of expiry of validity period, can extend the validity period.

**❑ How to handle “Bill to” - “Ship to” invoice in e-way bill system?**

Sometimes, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle this situation, called as 'Bill to' and 'Ship to'.

In the e-way bill form, there are two portions under 'TO' section. In the left hand side - 'Billing To' GSTIN and trade name is

entered and in the right hand side - 'Ship to' address of the destination of the movement is entered. The other details are entered as per the invoice.

In case ship to state is different from Bill to State, the tax components are entered as per the billing state party. That is, if the Bill to location is inter-state for the supplier, IGST is entered and if the Bill to Party location is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

**❑ How to handle “Bill from” - “Dispatch from” invoice in e-way bill system?**

Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others' premises to the consignee as per the business requirements. This is known as 'Billing From' and 'Dispatching From'. E-way bill system has provision for this. In the e-way bill form, there are two portions under 'FROM' section. In the left hand side - 'Bill From' supplier's GSTIN and trade name are entered and in the right hand side - 'Dispatch From', address of the dispatching place is entered. The other details are entered as per the invoice. In case Bill From location State is different from the State of Dispatch the Tax components are entered as per the State (Bill From). That is, if the billing party is inter-state for the supplier, IGST is entered and if the billing party is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

**❑ How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?**

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update further transportation details in Part B of e-way bill.

**❑ How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?**

Where the goods are being transported in a semi knocked down or completely knocked down condition, the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under:

- (a) Supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) Original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

**6. FAQs – Updating Transportation/vehicle/Part-B details**

**❑ Whether Part-B is must for e-way bill?**

E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of Part-B of the e-way bill is a must for movement of the goods, except for within the same state movement between consignor place to transporter place, if distance is less than 50 Kms.

**❑ Can I transport goods with the e-way bill without vehicle details in it?**

No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is carrying the goods. However, where the goods are transported for a distance of less than fifty kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is not mandatory. Similar exception up to 50 KM has been given for movement of goods from place of business of transporter to place of business of consignee.

**❑ Whether the e-way bill is required for movement of consignment for weighment to the weighbridge?**

No e-Way bill is required for movement of goods upto a distance of 20 Km from the place of business of consignor to a weighbridge for weighment or from the weighbridge back to the place of business of consignor, within the same State, subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with Rule 55.

**❑ Who all can update the vehicle number for the e-way bill?**

The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned by the generator for that particular e-way bill.

❑ **Can Part-B of e-way bill entered/updated by any other transporter?**

The present transporter can fill or update PART-B of the EWB. The e-way bill can be assigned from one transporter to another transporter, for further movement of consignment. Under this circumstance, the latest transporter, assigned for that e-way bill, can update Part-B of EWB.

❑ **If the vehicle, in which goods are being transported, having e-way bill is changed, then what is required to be done?**

The e-way bill for transportation of goods should always have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods, due to trans-shipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the EWB.

❑ **What is to be done (in an EWB) if the vehicle breaks down?**

If the vehicle breaks down, when the goods are being carried with an EWB, then transporter can get the vehicle repaired and continue the journey in the same EWB. If he has to change the vehicle, then he has to enter the new vehicle details in that EWB, on the e-way bill portal, using 'Update vehicle number' option in Part B and continue the journey in new vehicle, within the original validity period of e-way bill.

❑ **How many times can Part-B or Vehicle number be updated for an e-way bill?**

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

❑ **Can the e-way bill entry be assigned to another transporter by authorized transporter?**

The authorized transporter can assign the e-way bill to any enrolled or registered transporter for further transportation of the goods. Subsequently, the new transporter can only update the Part-B of the EWB.

❑ **In case of transportation of goods via rail/air/ship mode, when is user required to enter transport document details, as it is available only after submitting of goods to the concerned authority?**

Where the goods are transported by railways or by air or vessel, the Part B of the e-way bill can be updated either before or after the commencement of movement. But, where the goods are transported by railways, the railways shall not deliver the goods, unless the e-way bill as required under these rules is produced to them, at the time of delivery.

❑ **If the goods having e-way bill has to pass through trans-shipment and through different vehicles, how it has to be handled?**

Some of the consignments are transported by the transporter through transshipment using different vehicles before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment in part B of the E Way Bill.

❑ **Can I use different modes of transportation to carry the goods having an e-way bill? If so, how to update the details?**

Yes. One can transport goods through different modes of transportation – Road, Rail, Air, Ship. However, PART-B of e-way bill have to be updated with the latest mode of transportation or conveyance number using 'Update vehicle number/mode of transport' option in the Portal. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal, should match with the details of conveyance through which goods are actually being transported.

❑ **How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?**

One e-way bill can go through multiple modes of transportation before reaching destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.

Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the taxpayer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship yard to airport with vehicle number. Next the taxpayer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

❑ **How does transporter come to know that particular e-way bill is assigned to him?**

The transporter comes to know that EWBs are assigned to him by the taxpayers for transportation, in one of the following ways:

❑ After login at EWB portal, the transporter can go to reports section and select 'EWB assigned to me for trans' and see the



list. He can also see these details in his dashboard, after login to EWB portal.

- ☐ The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN of taxpayer, who has assigned the EWB to him.

☐ **How to handle the goods which move through multiple trans-shipment places?**

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option in part B of the EWB, when he starts moving the goods from that place. The transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move the consignment to next place. This has to be done till the consignment reaches destination. But it should be within the validity period of a particular EWB.

☐ **How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles, to reach the destinations?**

Some of the transporters move the consignments from one place to another place before the goods reach the destination, as per the movement of vehicles. Sometimes the consignments is moved to 8-10 branches of the transporter, before they reach their destination. The consignments reach the particular branch of transporter from different places in different vehicles. These consignments are sorted out, to be transported to different places in different Vehicles. Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination.

**7. FAQs – Cancelling EWB**

☐ **Can the e-way bill be deleted or cancelled?**

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If a particular EWB has been verified by the proper officer, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.

☐ **Whether the e-way bill can be cancelled? If yes, under what circumstances?**

Yes, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. The e-way bill can be cancelled within 24 hours from the time of generation.

**8. FAQs – Rejecting EWB**

☐ **Who can reject the e-way bill and. Why?**

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-way Bill or the time of delivery of goods whichever is earlier,, it will be deemed that he has accepted the details.

☐ **How does the taxpayer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**

As per the rule, the taxpayer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills:

- ☐ He can see the details on the dashboard, once he logs into the system.
- ☐ He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- ☐ He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- ☐ He can go to report and see the 'EWBs by other parties'.

**9. FAQs – Consolidated EWB**

☐ **What is a consolidated e-way bill?**

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying multiple consignments of various consignors and consignees in one vehicle can generate and carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

☐ **Who can generate the consolidated e-way bill?**

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

☐ **What is the validity of consolidated e-way bill?**

Consolidated EWB is like a trip sheet and it contains details of different EWBs in respect of various consignments being transported in one vehicle and these EWBs will have different validity periods.

Hence, Consolidated EWB does not have any independent validity period. However, individual consignment specified in the Consolidated EWB should reach the destination as per the validity period of the individual EWB.

☐ **What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?**

There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows you to change the vehicle number to existing Consolidated EWB, without changing the individual EWBs. This generates a new CEWB, which has to be carried with new vehicle. Old CEWB will become invalid for use.

☐ **Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the destination defined for CEWB?**

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered to multiple locations as per the individual EWB included in the CEWB. That is, if the CEWB is generated with 10 EWBs to move 3 consignments to destination Y and 7 consignments to destination X, then on the way the transporter can deliver 3 consignments to destination Y out of 10 and move with remaining 7 consignments to the destination X with the same CEWB. Alternatively, two CEWB can be generated one for 3 consignments for destination Y and another CEWB for 7 consignments for destination X.

## **10. FAQs - Other modes**

☐ **What are the modes of e-way bill generation, the taxpayer can use?**

The e-way bill can be generated by any of the following methods:

- ☐ Using Web based system
- ☐ Using SMS based facility
- ☐ Using Android App
- ☐ Bulk generation facility
- ☐ Using Site-to-Site integration
- ☐ Using GSP (Goods and Services Tax Suvidha Provider)

☐ **How can the taxpayer use the SMS facility to generate the e-way bill?**

The taxpayer has to register the mobile numbers through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for SMS based e-way bill generation available on the portal for further details.

☐ **How can the taxpayer use the Android App to generate the e-way bill?**

The taxpayer has to register the IMEI (International Mobile Equipment Identity) number of the mobile phones through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for Mobile App based e-way bill generation available on the portal for further details.

☐ **How to download mobile app?**

The mobile app is available only for the taxpayers and enrolled transporters. It is not available in Play Store. The main user has to login and select the 'for mobile app' under registration menu. The system asks to select the user/sub-user and enter the IMEI number of the user. Once it is entered, the concerned user gets the link in his registered mobile to download the app through SMS. Now, the user has to download the app by clicking that link and enable it to get installed on the mobile.

☐ **What is bulk generation facility and who can use it?**

Through this facility, user can upload multiple invoices and generate multiple e-Way bill at one go. This facility can be used by the taxpayers or transporters who have automated their invoice generation system. In one go, they can prepare bulk requests for e-way bills in a file from their automated system, and upload it on the common portal and generate e-way bill in one go. This avoids duplicate data entry into e-way bill system and avoids data entry mistakes also. Any taxpayer or transporter can use the bulk generation facility.

☐ **How to use the bulk generation facility?**

To use the bulk generation facility, one has to prepare the e-way bill requests through JSON file. This can be done in two

ways – registered taxpayer or transporter can prepare the JSON file directly from his automated system. If he is unable to do so, he can use excel based bulk generation tool available on the portal. The invoice and other details need to be entered as per the format and JSON file can be generated. This JSON file needs to be uploaded in the portal for generation of multiple e-Way bills. For more details, please refer to the 'user manual of the bulk generation' and 'bulk generation tools' under tool section at EWB portal and follow the instructions.

**❑ Bulk generation facility can be used for what activities on e-way bill portal?**

One can use bulk generation facility for

- ☐ Generation of e-way bills,
- ☐ Updation of Part-B of e-way bills
- ☐ Generation of Consolidated e-way bills

Pl refer to the user manual of the bulk generation tools on the portal.

**❑ What are the benefits of the bulk generation facility?**

Benefits of the bulk generation facility are as follows:

- ☐ Generation of multiple e-way bills in one go.
- ☐ It avoids duplicate keying in of the invoices to generate e-way bills.
- ☐ It avoids the data entry mistakes while keying in for generation of e-way bills.

**❑ How can the registered person integrate his/her system with e-way bill system to generate the e-way bills from his/her system?**

The integration between e-way bill system and registered persons' system can be done through APIs. For availing this facility, the registered person should register the server details of his/her systems (through which he wants to generate the e-way bill using the APIs of e-way bill system) with e-way bill system. For further details, please go through the user manual.

**❑ What is API Interface?**

API interface is a site-to-site integration of two systems. Using this, the taxpayer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the details for EWB form in the Portal. This reduces duplicate data entry and eliminates the data entry mistakes.

**❑ What are the benefits of API Interface?**

Presently registered person generates invoices from his IT system and logs into EWB system and enters e-way bill details and generate e-way bills. Here, the taxpayer has to make double entries – once for Invoice generation in his system and second time for e-way bill generation. He can integrate his system with EWB system through API. The EWB details are sent from taxpayer system to e-Way bill system through APIs and generation of e-way bill happens at e-Way bill system instantaneously. The eWay bill data is sent back to the taxpayer system by the e-Way bill system so that EWB data can be stored in the taxpayers system itself. This will lead saving of manpower and cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the taxpayer system in his database with the corresponding invoice. Even in the invoice itself, EWB number can be printed so that printout of EWB need not be taken out and carried out along with the vehicle, separately.

**❑ What are the pre-requisite for using API interface?**

API interface is a site-to-site integration of website of taxpayer with the EWB system. API interface can be used by large taxpayers, who need to generate more than 1000 invoices / e-way bills per day. However, the taxpayer should meet the following criteria to use the API interface:

- ☐ His invoicing system should be automated with IT solutions.
- ☐ He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- ☐ He should be generating at least 1000 invoices/e-way bills per day.
- ☐ His system should have SSL based domain name.
- ☐ His system should have Static IP Address.
- ☐ He should have pre-production system to test the API interface.

**11. FAQs - Other Options**

❑ **How does the taxpayer become transporter in the e-way bill system?**

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He need to enter both supplier and recipient details while generating EWB, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter details of both supplier and recipient in EWB as per invoice.

❑ **How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

EWB System( [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) ) is dependent on GST Common portal ([www.gst.gov.in](http://www.gst.gov.in)) for taxpayers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly in the EWB portal. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day automatically. Otherwise, the taxpayer can update the same instantaneously by selecting the option 'Update My GSTIN' in the e-Way bill system and the details will be fetched from the GST common portal ([www.gst.gov.in](http://www.gst.gov.in)) and updated in the e-Way bill system.

❑ **Why do I need sub-users?**

Most of the times, the taxpayer or authorized person himself cannot operate and generate EWBs. He may in that case authorize his staff or operator to do that. He would not like to avoid sharing his user credentials with them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign different roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements to different sub-users.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.

❑ **How many sub-users can be created?**

For every principal/additional place of business, user can create maximum of 3 sub-users. That is, if tax payer has only (one) principal business place (and no additional place of business), he can create 3 sub-users. If tax payer has 3 additional places and one principal place of business ( ie 4 places), then he can create 12 (4 X 3) sub users.

❑ **Why are the reports available only for a particular day?**

The user is allowed to generate report on daily basis. Because of criticality of the system for performance for 24/7 operation, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and save in his system.

❑ **Why masters have to be entered?**

EWB system has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier, HSN Code, tax rates etc. It also avoids data entry mistakes by operator while keying in the details.

❑ **Can I upload the masters available in my system?**

Yes, you can upload your customers, suppliers and product details into e-way bill system by preparing the data as per the format provided in the tools option in the portal and upload in the master option after logging in.

❑ **What is a detention report under grievance menu?**

If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers for more than 30 minutes, then the transporter can enter the detention report on EWB Portal, which will reach the designated officer immediately, so that he can take an appropriate action accordingly.

❑ **When is a detention report to be raised?**

Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in the EWB system. The detention report will go to the concerned senior GST State/Central officer to redress the grievance.

## 12. FAQs – Miscellaneous

❑ **What is Over Dimensional Cargo?**



Over Dimensional Cargo mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules 1989 made under the Motor Vehicles Act, 1988.

**❑ How the consignor is supposed to give authorization to transporter or e-commerce operator and courier agency for generating PART-A of e-way bill?**

It is their mutual agreement and way out to do the same. If a transporter or courier agency or the e-commerce operator fills PART-A, it will be assumed by the department that they have got authorization from consignor for filling PART- A.

**❑ In case of Public transport, how to carry e-way bill?**

In case of movement of goods by public transport, e-way bill shall be generated by the person who is causing the movement of the goods, in case of any verification, he can show e-way bill number to the proper officer.

**❑ What is the meaning of consignment value?**

It is the value of the goods declared in invoice, a bill of challan or a delivery challan, as the case may be, issued in respect of the said consignment and also include Central tax, State or Union territory tax, Integrated tax and Cess charged, if any. But, it will not include value of exempt supply of goods, where the invoice is issued in respect of both exempt and taxable supply. It will also not include value of freight charges for the movement charged by transporter.

**❑ In case of movement of goods by Railways, is there a requirement for railway to carry e-way bill along with goods?**

In case of movement of goods by Railways, there is no requirement to carry e-way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods. Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.

**❑ If the value of the goods carried in a single conveyance is more than 50,000/- though value of all or some of the individual consignments is below Rs. 50,000/-, does transporter need to generate e-way bill for all such smaller consignments?**

As rule 138(7) will be notified from a future date, hence till the notification for that effect comes, transporter needs not generate e-way bill for consignments having value less than Rs 50,000/-, even if the value of the goods carried in single conveyance is more than Rs 50,000/-, till the said sub-rule is notified.

**❑ Does the vehicle carrying goods from CSD to unit run canteens need e-way bill?**

No, these are exempted supply and therefore have been exempted from the requirement of carrying e-way bill.

**❑ Is the e-way bill required for the movement of empty cargo containers?**

No, such movement has been exempted from e-way bill.

**❑ Does the movement of goods under Customs seal require e-way bill?**

No, such movement has been exempted from e-way bill.

**❑ Does the movement of goods which are in transit to or from Nepal/Bhutan, require e-way bill for movement?**

No, such movement has been exempted from e-way bill.

**❑ Is the temporary vehicle number allowed for e-way bill generation?**

Yes, temporary vehicle number can also be inserted as vehicle number for the purpose of e-way bill generation.

**❑ Whether e-way bill is required for intra-State movement of goods?**

At present e-way bill is required only for inter-State movement of goods. For intra-State movement of goods the requirement for e-way bill will be introduced in a phased manner, for which rules will be notified by respective states separately.

**❑ I am dealer in tractors. I purchased 20 tractors from the manufacturer. These tractors are not brought on any motorized conveyance as goods but are brought to my premise by driving them. Also, these tractors have not got the vehicle number. Is e-way bill required in such cases?**

E-way bill is required in such cases. The temporary number or any identifiable number with the tractor have to be used for filling details of the vehicle number for the purpose of e-way bill generation.

**❑ Who is responsible for EWB generation in case DTA sales from SEZ/FTWZ?**

There is no special provision for such supply and hence the registered person who causes movement of goods shall be responsible for the generation of e-Way bill as per the rules.

- ❑ **In many cases where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?**

In such cases, movement is caused on behalf of self. No supply is being made. In such cases, delivery challan may be used for generation of e-way bills. All the provisions for delivery challan need to be followed along with the rules for e-way bills.

- ❑ **What should be the value in e-waybill in case goods are sent on lease basis as the value of machine is much higher than leasing charges?**

The value of goods needs to be mentioned as per the explanation 2 of the sub-rule (1) of rule 138.

- ❑ **Expired stock has no commercial value, but is often transported back to the seller for statutory and regulatory requirements, or for destruction by seller himself. What needs to be done for such cases of transportation of the expired stock?**

E-way bills are required even in cases where goods are moved for reasons other than supply. Delivery Challan has to be the basis for generation of e-way bill in such cases.

- ❑ **Whether shipping charges charged by E-commerce companies needs to be included in 'consignment value' though the same is not mentioned on merchant's invoice?**

Consignment value of goods would be the value determined in accordance with the provisions of section 15. It will also include the central tax, State or Union territory tax, integrated tax and cess charged, if any. So shipping charges charged by E-commerce companies need not be included in the 'consignment value'.

- ❑ **Where an invoice is in respect of both goods and services, whether the consignment value should be based on the invoice value (inclusive of value of services) or only on the value of goods. Further, whether HSN wise details of service is also required to be captured in Part A of the e-way bill in such case.**

Consignment value and HSN needs to be determined for goods only not for services as only the goods are in movement and e-way bill needs to be generated accordingly.

## ई-वे बिल पर कार्यशाला

दिनांक 2 अप्रैल 2018 को वाणिज्यकर विभाग एवं मेवाड चेम्बर की ओर से चेम्बर भवन में ई-वे बिल पर कार्यशाला हुई। कार्यशाला को श्री गोकुलराम चौधरी, संयुक्त आयुक्त, श्री कानाराम सहायक आयुक्त एवं श्री मुकेश दीक्षित कर अधिकारी ने सम्बोधित किया।

ई-वे बिल व्यवस्था में नये परिवर्तनों के बारे में जानकारी देते हुए एसीटीओ श्री मुकेश दीक्षित ने बताया कि शीघ्र ही मोबाइल एप एवं एसएमएस से भी ई-वे बिल जारी करने की सुविधा विकसित की जा रही है। इससे वेबसाइट पर दबाव कम हो पायेगा, साथ ही इन्टरनेट कनेक्शन उपलब्ध नहीं होने पर भी ई-वे बिल बनाना सुविधाजनक हो जायेगा। उन्होंने बताया कि वर्तमान में ई-वे बिल अन्तरराज्यीय माल परिवहन पर ही लागू है। राज्य के अन्दर परिवहन पर 1 जून से लागू होगा। अन्तरराज्यीय माल परिवहन में 50 हजार रुपये से अधिक के माल पर ई-वे बिल आवश्यक है, इस राशि में टेक्स की राशि भी सम्मिलित है। किसी बिल में टेक्स फ्री माल भी सम्मिलित है तो केवल टेक्सयोग्य राशि 50 हजार होने पर ही यह ई-वे बिल बनाना आवश्यक है। 50 किमी तक माल भेजने पर ई-वे बिल नहीं बनाना है लेकिन पार्ट "ए" आवश्यक रूप से भरना होगा।

उन्होंने बताया कि ई-वे बिल बनाकर उसकी भौतिक कॉपी लगाना आवश्यक नहीं है, बिल अथवा बिल्टी में ई-वे बिल लिखना ही पर्याप्त होगा। पहले ऑवरसाइज्ड ट्रक को एक दिन में 100 किमी चलने की सुविधा दी गई थी, उसे अब 20 किमी कर दिया है।

राजस्थान का व्यापारी किसी अन्य राज्य से दूसरे राज्य में सीधा माल भेज रहा है, तो इस तरह के मामले में भी ई-वे बिल बनाने की सुविधा विकसित की गई है। ई-वे बिल केवल मोटराइज्ड परिवहन साधनों पर ही लागू है, अन्य परिवहन साधनों जैसे बैलगाड़ी, ऊंट गाड़ी पर एवं व्यक्तिगत एवं घरेलू सामान पर लागू नहीं है।

कार्यशाला में संयुक्त आयुक्त श्री गोकुलराम एवं सहायक आयुक्त श्री कानाराम ने सम्भागीयों की विभिन्न शंकाओं का समाधान किया। कार्यशाला के प्रारम्भ में मेवाड चेम्बर के मानद महासचिव श्री आरके जैन एवं वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया ने विभागीय अधिकारियों का माल्यार्पण कर स्वागत किया।

## Workshop on Critical issues of GST on 25.04.2018



राज्य के वित्त सचिव (राजस्व) श्री प्रवीण गुप्ता को स्मृति चिन्ह भेंट करते हुए श्री दिनेश नौलखा एवं श्री आर के जैन



राज्य के वाणिज्यकर आयुक्त श्री आलोक गुप्ता को स्मृति चिन्ह भेंट करते हुए श्री एस एन मोदानी एवं श्री वी के सोडानी



वित्त विभाग में विशेषाधिकारी श्रीमती मीनल भौंसले को स्मृति चिन्ह भेंट करते हुए श्री जे के बागडोदिया एवं श्री एस पी नाथानी



वाणिज्यकर उपायुक्त श्री गौकुलराम चौधरी को स्मृति चिन्ह भेंट करते हुए श्री के के मोदी एवं श्री वी के मानसिंगका



कार्यशाला में उपस्थित सदस्यगण



दिनांक 2 जून 2018 को ई-वे बिल पर कार्यशाला





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