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31 दिसम्बर 2017

मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

उदयपुर, चित्तौड़गढ़, डूंगरपुर, बाँसवाड़ा, प्रतापगढ़

राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर



भीलवाड़ा महोत्सव 2017 का शुभारम्भ

मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री

मेवाड़ चेम्बर भवन, नागौरी गार्डन, भीलवाड़ा (राज.) 311 001 फोन : 01482-220908, 238948

E-mail : mcci@mccibhilwara.com Visit us : mccibhilwara.com



21 दिसम्बर 2017 को उद्योग मेला भूमि पूजन में भाग लेते हुए मानद महासचिव श्री आर के जैन।



22 दिसम्बर 2017 को उद्योग मेला शुभारम्भ में दीप प्रज्ज्वलन करते हुए मुख्य सचेतक श्री कालूलाल गुर्जर।



7 दिसम्बर 2017 को ई-वे बिल पर कार्यशाला में वाणिज्यकर विभाग के संयुक्त आयुक्त श्री गोकुल राम चौधरी एवं अन्य अधिकारी।



कार्यशाला को सम्बोधित करते हुए मानद महासचिव श्री आर के जैन।



कार्यशाला में उपस्थित उद्यमी एवं व्यावसायी।



17 दिसम्बर 2017 को भीलवाड़ा रेलवे स्टेशन के दूसरे प्रवेश द्वार का भूमि पूजन करते हुए डीआरएम श्री पुनीत चावला, सांसद श्री सुभाष बहेड़िया एवं विधायक श्री वी एस अवस्थी, चेम्बर के कोषाध्यक्ष श्री विनोद मानसिंगका।



भीलवाड़ा रेलवे स्टेशन के दूसरे प्रवेश द्वार का शिलान्यास।



शिलान्यास कार्यक्रम में सांसद श्री सुभाष बहेड़िया का स्वागत करते हुए डीआरएम श्री पुनीत चावला।

MEWAR CHAMBER OF COMMERCE & INDUSTRY

Mewar Chamber Bhawan, Nagori Garden Bhilwara 311 001 (Raj.) Ph. 01482-220908 Fax : 01482-238948

E-mail : mcci@mccibhilwara.com

Website : www.mccibhilwara.com

OFFICE BEARERS

	OFFICE	MOBILE
President Mr. Dinesh Nolakha dinesh@nitinspinners.com	01482-286111	98281-48111
Sr. Vice President Mr. J. K. Bagrodia jkbagrodia1@gmail.com	01482-242435	94141-10754
Vice Presidents Mr. N. N. Jindal jindalmarblepl@gmail.com	01472-240148	94147-34834
Mr. R. P. Dashora rajendra.dashora@vedanta.co.in	01483-229011	73404-33333
Mr. Rajender Gaur rajender.gaur@jindalsaw.com	01482-246188	77270-09276
Hony. Secretary General Mr. R.K. Jain mcci@mccibhilwara.com	220908, 238948	94141-10844
Hony. Joint Secretary Mr. K.K. Modi kamal_modtex@yahoo.co.in	01482-247502	98290-46497
Hony. Treasurer Mr. V. K. Mansingka mansingkav@yahoo.com	01482-253300	94141-12123
Executive Officer Mr. M.K. Jain mcci@mccibhilwara.com	01482-220908	94141-10807

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

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मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाडा

कार्यकारिणी समिति की बैठक दिनांक 20.12.2017

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की मेनेजिंग कमेटी की बैठक दिनांक 20 दिसम्बर 2017, बुधवार को अपरान्ह 4.00 बजे, मेवाड़ चेम्बर भवन भीलवाडा में आयोजित की गई। बैठक की अध्यक्षता, वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया ने की।

- मानद महासचिव श्री आर के जैन ने बताया कि 23 सितम्बर 2017 को आयोजित कार्यकारिणी समिति की बैठक का कार्यवाही विवरण चेम्बर पत्रिका के सितम्बर 2017 के अंक में प्रकाशित किया गया है। उपस्थित सदस्यों ने दिनांक 23.09.2017 की बैठक की कार्यवाही विवरण की पुष्टी की।
- निम्न सदस्यों ने अनुपस्थिति चाही जो स्वीकृत की गई –
 श्री दिनेश नौलखा नितिन स्पिनर्स लिमिटेड
 श्री एम डी गगराणी मंजुश्री सिन्टेक्स प्रा लि
 श्री वी के सोडानी संगम इण्डिया लिमिटेड
 श्री अनिल मानसिंहका शारदा स्पनटेक्स प्रा लि
 श्री के सी प्रहलादका भीलवाडा टेक्सटाइल एजेन्ट एसोसियेशन
 श्री दीपक मानसिंहका श्री महादेव कॉटन मिल्स लिमिटेड
- जीएसटी पर चर्चा** – मानद महासचिव श्री आर के जैन ने बताया कि राजस्थान सहित 5 राज्यों में आज से ई-वे बिल प्रायोगिक तौर से लागू कर दिया गया है। वर्तमान में अन्तराज्यीय व्यापार में 50 हजार से अधिक राशि वाले एवं वेट-47 एवं वेट-49 में आने वाली वस्तुओं को इसमें कवर किया गया है। फेब्रिक्स इसमें नहीं आता है लेकिन यार्न इसमें आता है। उन्होंने बताया कि 10 किमी से अधिक दूरी पर परिवहन के लिए ई-वे बिल जरूरी है। भीलवाडा में कई विविंग इकाईयां एवं प्रोसेस हाउस इससे अधिक दूरी पर हैं। चेम्बर की ओर से जोब वर्क आइटम को ई-वे बिल से बाहर रखने एवं दूरी की सीमा 25 किमी करने की मांग की गई है।
 श्री जे के बागडोदिया ने कहा कि यार्न राज्य के बाहर से आ रहा है एवं इसका ई-वे बिल जनरेट करने के लिए ट्रांसपोर्टर का रजिस्ट्रेशन चाहिए एवं कई ट्रांसपोर्टर रजिस्टर्ड नहीं हैं, इससे ई-वे बिल जनरेट करने में दिक्कत आ रही है। श्री सन्मति जैन जो स्वयं ट्रांसपोर्टर हैं, ने बताया कि हमारी जानकारी के अनुसार ट्रांसपोर्टर का नाम एवं अन्य जानकारी तथा पेनकार्ड नम्बर से ही ई-वे बिल जनरेट किया जा सकता है।
 श्री आर के जैन ने आगे बताया कि जोबवर्क के लिए माल भेजने के चालान में जो दिक्कतें हैं एवं कई चालानों से एक जोब का माल जाता है तथा कई चालानों से एक जोब का माल बाहर निकलता भी है। यह दिक्कत विशेषरूप से टेक्सटाइल क्षेत्र में है। चेम्बर ने प्रतिवेदन दिये हैं एवं उच्च पदाधिकारियों से बात भी की है, उन्होंने बताया कि यह सेक्टर विशेष की समस्या है एवं इसका अध्ययन कराकर समाधान निकाला जाएगा। उन्होंने यह भी बताया कि जीएसटी के तहत 30 जून का स्टॉक डिवल्योरेशन भरना आवश्यक है एवं इसके लिए दिसम्बर माह अन्तिम अवसर है।
- चेम्बर के छःमाही लेखा-जोखा का अवलोकन** – मानद महासचिव श्री आर के जैन ने बताया कि चेम्बर के छःमाही लेखा-जोखा को कार्यकारिणी द्वारा पारित बजट से मिलान किया गया है एवं वर्तमान में बजटेड अनुमानित आय-व्यय के अनुरूप ही है।
- नये सदस्यता प्रस्ताव** – मानद महासचिव ने निम्न नये सदस्यता प्रस्ताव कार्यकारिणी समिति के सामने रखे। उन्होंने बताया कि नये सदस्यता प्रस्ताव स्क्रिनिंग कमेटी से मंजूर करवा लिये गये हैं। उपस्थित सदस्यों ने सर्वसम्मति से निम्न नये सदस्यता प्रस्ताव स्वीकार किये –

नये सदस्यता प्रस्ताव

श्रेणी	इकाई का नाम	प्रतिनिधि का नाम	कार्यक्षेत्र
एसोसियेट्स	आर के फैशन	श्री कमलेश खैराजानी	निर्यातक
एसोसियेट्स	स्वदेश सुटिंग प्रा लि	श्री रमीज़ राजा	निर्यातक
एसोसियेट्स	एयरस्पन फेब्रिक्स प्रा लि	श्री मुकेश एम शाह	निर्यातक
एसोसियेट्स	श्री श्याम एग्रोक्रोप प्रा लि	श्री दीपक पाल डागा	खाद्यान
एसोसियेट्स	टीफनी फाइनेन्स प्रा लि	श्री विरेन्द्र रांका	नोन बैंकिंग फाइनेन्स
एसोसियेट्स	मोहित डाईजस्टफ प्रा लि	श्री दीक्षान्त मेहता	डाईज केमीकल
साधारण	चेतक मारमो प्रा लि	श्री अशोक समदानी	मार्बल
साधारण	श्री रमेश नाथ योगी	श्री रमेश नाथ योगी	प्रोफेशनल

मानद महासचिव ने बताया कि निम्न सदस्यता त्याग पत्र प्राप्त हुए हैं उपस्थित सदस्यों ने सर्वसम्मति से निम्न त्याग पत्र स्वीकार किये –

सदस्यता त्याग पत्र

श्रेणी	इकाई का नाम	प्रतिनिधि का नाम	कार्यक्षेत्र
एसोसियेट्स	सोमाणी केमीकल इण्डस्ट्रीज	श्री विनोद कुमार सोमाणी	डाईज केमीकल
एसोसियेट्स	वीनू केमीकल एण्ड एलाइड इण्डस्ट्रीज	श्रीमती उमा सोमाणी	डाईज केमीकल
एसोसियेट्स	शिवम एक्सिम	श्री चन्द्रेश असावा	टेक्सटाइल निर्यातक
साधारण	श्री आर एस सोडानी	श्री आर एस सोडानी	प्रोफेशनल्स

6. अन्य बिन्दु अध्यक्ष महोदय की अनुमति से –

अध्यक्ष महोदय की अनुमति से श्री आर के जैन ने बताया कि पेटकॉक के उपयोग के लिए सीमेन्ट उद्योग को माननीय उच्चतम न्यायालय से अनुमति मिल गई है लेकिन टेक्सटाइल उद्योग एवं राज्य सरकार की ओर से उच्चतम न्यायालय से कोई आवेदन ही नहीं किया गया है। विचार-विमर्श के बाद इस विषय में संबंधित उद्योगों की एक बैठक करके आगे कार्यवाही करने का निर्णय लिया गया है। इस बैठक की जिम्मेदारी श्री एस के सुराना, सोना प्रोसेस को दी गई है।

इसी प्रकार ग्राउण्ड वाटर उपयोग के लिए ट्यूबवेल की अनुमति सेन्ट्रल ग्राउण्ड वाटर बोर्ड से लेने एवं उसके लिए आवेदन करने की अन्तिम तिथी 31 दिसम्बर 2017 है। इस पर चर्चा के दौरान श्री एस के सुराना ने बताया कि ऑनलाइन आवेदन काफी सरल प्रक्रिया है एवं हमने 2-3 उद्योगों का किया है। विचार-विमर्श के बाद श्री एस के सुराना से आग्रह किया गया है कि ऑनलाइन आवेदन कैसे करना है, इसकी प्रक्रिया चेम्बर का उपलब्ध करा दे ताकि सभी सदस्यों को मेल द्वारा सूचित किया जा सके।

श्री आर के जैन ने यह भी जानकारी दी कि 13 दिसम्बर को मैं नई दिल्ली में टेक्सटाइल मंत्रालय की ओर से आयोजित एनर्जी सेविंग विषयक बैठक में भाग लेने गया था। इस बैठक में पावरलूम उद्योग के नई एनर्जी एफिसियेन्ट मोटरों के बारे में जानकारी दी गई थी, इस प्रकार की मोटरों का प्रेक्टिकल डिमोस्ट्रेशन भीलवाडा में कराने का मंत्रालय से अनुरोध किया गया, जो कि शीघ्र कराये जाने की संभावना है। उन्होंने यह भी बताया कि पावरलूम उद्योगों की समस्याओं पर एक विस्तृत प्रतिवेदन माननीया मंत्री महोदया को चेम्बर की ओर से समर्पित किया गया। माननीया मंत्री महोदया ने संबंधित अधिकारियों को इस पर आवश्यक कार्यवाही के निर्देश भी दिये गये।

डॉ पी एम बेसवाल ने बताया कि दिनांक 17 दिसम्बर को जयपुर में सीआईआई की ओर से आयोजित “ईज ऑफ डूईंग बिजनेस” कार्यशाला में भाग लेने के लिए वे चेम्बर की ओर से जयपुर गये थे। कार्यशाला में “ईज ऑफ डूईंग बिजनेस” के अलावा अन्य विषयों पर चर्चा नहीं की गई। इस कार्यक्रम में उद्योग मंत्री एवं 8 सचिव स्तर के अधिकारी उपस्थित थे। उन्होंने बताया कि दी गई जानकारी के अनुसार राज्य सरकार ने “ईज ऑफ डूईंग बिजनेस” के तहत उद्योग स्थापना से संबंधित काफी प्रक्रियायें ऑनलाइन कर दी हैं एवं इसी के संबंध में सुझाव मांगे गये थे। उन्होंने उद्योग आयुक्त से इसकी पूरी जानकारी मंगवाकर सदस्यों को उपलब्ध कराने के लिए कहा।

श्री वी के मानसिंगका ने बताया कि गत दिनों में दिल्ली में रेलवे के नये जनरल मेनेजर से औपचारिक भेंट की गई एवं उन्हें भीलवाडा मेवाड चेम्बर में पधारने के लिए आमंत्रित किया गया। उन्होंने जानकारी दी कि चेम्बर, माननीय सांसद श्री सुभाष बहेडिया आदि के सहयोग से रेलवे से संबंधित काफी कार्य निष्पादित होने जा रहे हैं। ग्रोथ सेन्टर से आवागमन के लिए रेलवे ऑवरब्रीज की स्वीकृति के बाद अब इसका कार्य आदेश जारी हो गया है। यह चेम्बर की बड़ी उपलब्धि है। उन्होंने बताया कि पिछले कई वर्षों से सलाहकार समिति के सदस्यों के रूप में यह प्रयास किया जा रहा था कि स्टेशन के मेनगेट के बाहर कार पार्किंग एवं सर्कुलेटिंग एरिया को बड़ा करवाया जाए। इस संबंध में मण्डल रेल प्रबंधक महोदय से प्राप्त जानकारी के अनुसार वर्तमान साइकिल स्टेण्ड के पिछे कुछ रेलवे क्वाटर एवं अन्य अनुपयोगी इमारतों को हटाया जाने का कार्य प्रारम्भ हो गया है, इससे कार पार्किंग एवं सर्कुलेटिंग एरिया का विस्तार शीघ्र किया जाएगा।

दिनांक 17 दिसम्बर 2017 को मण्डल रेलवे प्रबंधक की भीलवाडा यात्रा के दौरान माननीय सांसद श्री सुभाष बहेडिया एवं विधायक श्री विठ्ठल शंकर अवस्थी एवं अन्य अतिथियों के सानिध्य में गांधीनगर साइड में रेलवे स्टेशन के दूसरे प्रवेश द्वार का शिलान्यास किया गया। इस तरफ भव्य प्रवेश द्वार एवं अन्य सभी सुविधाओं का निर्माण किया जाएगा। साथ ही वर्तमान में आरएमएस कार्यालय के समीप फुट ऑवरब्रीज एवं बाद में ऐस्कलेटर्स का भी निर्माण किया जाएगा। उन्होंने विस्तार से इसके बारे में जानकारी दी।

उन्होंने यह भी बताया कि जयपुर-इन्दौर के मध्य, पुरानी मिनाक्षी एक्सप्रेस के रुट पर शीघ्र ही एक नई ट्रेन जयपुर-इन्दौर के मध्य घौषित होने की संभावना है। साथ ही आज 20 दिसम्बर 2017 से अजमेर-बान्द्रा के मध्य नई लिंक ट्रेन प्रारम्भ होने से अब सप्ताह में 6 दिन मुम्बई के लिए गाडी की उपलब्धता होने से भीलवाडा के नागरिकों की बहुप्रतिक्षित आशा पूर्ति हुई है। पूर्वाध्यक्ष डॉ पी एम बेसवाल ने रेलवे संबंधी कार्यों के इतने अच्छे निष्पादन के लिए श्री एस पी नाथानी एवं श्री वी के मानसिंगका के प्रति बधाई का प्रस्ताव रखा, जिसका सभी सदस्यों ने अनुमोदन किया।

अन्त में बैठक सधन्यवाद समाप्त हुई।

(आर के जैन)
मानद महासचिव

कार्यकारणी समिति की दिनांक 20.12.2017 को उपस्थित सदस्यों की सूची निम्नानुसार है –

1 श्री जे के बागडोदिया	मंगलम यार्न एजेन्सीज
2 श्री आर के जैन	आर के जैन एण्ड एसोसियेट्स
3 श्री के के मोदी	मोडटेक्स टेक्सटराइजर्स प्रा लि
4 डॉ पी एम बेसवाल	रंजन सुटिंग प्रा लि
5 श्री अरुण कुमार गुप्ता	आरएसडब्ल्यूएम लिमिटेड
6 श्री योगेश लढ्ढा	मनोमय टेक्स इण्डिया लिमिटेड
7 श्री विवके शाह	शाह एक्जिम
8 श्री एस पी नाथानी	नाथानी फार्म
9 श्री सन्मति जैन	श्री गुड्स केरियर
10 श्री रामगोपाल अग्रवाल	फर्नीचर हाउस
11 श्री पी एस तलेसरा	तलेसरा इलेक्ट्रीक स्टोर
12 श्री वी के मानसिंगका	



ई-वे बिल पर कार्यशाला

दिनांक 7 दिसम्बर 2017 को वाणिज्यकर विभाग एवं मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के संयुक्त तत्वावधान में ई-वे बिल पर मेवाड चेम्बर भवन में कार्यशाला का आयोजन हुआ। कार्यशाला में ई-वे बिल संबंधित प्रेक्टिकल ट्रेनिंग एवं संबंधित प्रावधानों की जानकारी दी गई।

वाणिज्यकर विभाग के संयुक्त आयुक्त श्री गोकुल राम चौधरी ने कार्यशाला के प्रारम्भ में बताया कि राजस्थान सहित पांच राज्यों में प्रायोगिक तौर से दिसम्बर से मार्च 2018 तक ई-वे बिल व्यवस्था लागू की जा रही है। राजस्थान में इसकी 20 दिसम्बर 2017 से लागू होने की संभावना है। वर्तमान में यह व्यवस्था वेट-47 एवं वेट-49 हेतु विनिर्दिष्ट वस्तुओं के परिवहन एवं 50 हजार रुपये से अधिक मूल्य के अन्तराज्यीय परिवहन पर लागू होगी।

ई-वे बिल व्यवस्था संबंधित तकनीकी जानकारी देते हुए एसीटीओ श्री मुकेश दीक्षित ने बताया कि ई-वे बिल इलेक्ट्रॉनिकली एनआईसी की विकसित वेबसाइट पर पंजीयकरण कराकर ऑनलॉइन, मोबाइल एसएमएस, मोबाइल एप आदि के मार्फत माल भेजने वाला, अथवा प्राप्त करने वाला अथवा ट्रांसपोर्टर जारी कर सकता है। इसके लिए विभाग की वेबसाइट पर पंजीयन कराना होगा। ई-वे बिल बनाने के लिए प्राप्तकर्ता का जीएसटीआईएन नम्बर, डिलेवरी की जगह, बिल या चालान नम्बर, माल की कीमत, ट्रांसपोर्ट का नाम, बिल्टी नम्बर आदि की आवश्यकता होगी। उन्होंने प्रायोगिक तौर से ई-वे बिल बनाकर दिखाया।

कार्यशाला के प्रारम्भ में मेवाड चेम्बर के मानद महासचिव श्री आर के जैन, वरिष्ठ सदस्य श्री अतुल सोमानी ने संयुक्त आयुक्त श्री गोकुल राम चौधरी, सहायक आयुक्त एन्टीइवेजन श्री बी एम माहेश्वरी, एसीटीओ श्री मुकेश दीक्षित एवं सुश्री शैलु छाजेड का मार्त्पाण एवं पुष्पगुच्छ से स्वागत किया। कार्यशाला में बड़ी संख्या में व्यवसायी, उद्यमी एवं ट्रांसपोर्टर उपस्थित थे।

भीलवाडा रेलवे स्टेशन पर सुविधाओं का विस्तार एवं सौन्दर्यकरण

भीलवाडा में रेलवे सुविधाओं के विस्तार में मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की महत्वपूर्ण भूमिका रही है। पिछले 40 वर्षों में मण्डल रेल उपयोगकर्ता, जोनल रेल उपयोगकर्ता एवं राष्ट्रीय रेल उपयोगकर्ता सलाहकार समितियों के सदस्यों के रूप में चेम्बर के पूर्व मानद महासचिव श्री एस पी नाथानी एवं वर्तमान कोषाध्यक्ष श्री विनोद मानसिंगका ने रेलवे सुविधाओं के विस्तार, गेज परिवर्तन, नई रेल गाड़ियों का प्रारम्भ एवं भीलवाडा रेलवे स्टेशन के विस्तार एवं सौन्दर्यकरण में महत्वपूर्ण भूमिका निभाई है।

अजमेर के लिए सप्ताह में 6 दिन ट्रेन

भीलवाडा के नागरिकों की रेल सेवाओं में सबसे बड़ी मांग मुम्बई के लिए प्रतिदिन रेल सेवा की पूर्ति, दिनांक 20 दिसम्बर 2017 से अजमेर-चित्तौड़गढ़-बान्द्रा लिंक ट्रेन 20902 के प्रारम्भ होने से हो गई है। नई ट्रेन अजमेर से बुधवार, शुक्रवार एवं रविवार को चलेगी। इससे पूर्व अजमेर-बान्द्रा सुपर फास्ट ट्रेन 22996 मंगलवार, गुरुवार एवं शनिवार को अजमेर से संचालित है। इस प्रकार अब सप्ताह में 6 दिन मुम्बई के लिए ट्रेन की उपलब्धता हो गई है।

मण्डल रेल प्रबंधक की भीलवाडा यात्रा

दिनांक 6 दिसम्बर को अजमेर रेल मण्डल प्रबंधक श्री पुनीत चावला भीलवाडा यात्रा पर आये। रेलवे स्टेशन पर अन्य अधिकारियों के साथ जोनल रेल उपयोगकर्ता सलाहकार समिति के सदस्य के रूप में चेम्बर के कोषाध्यक्ष श्री विनोद मानसिंगका ने श्री चावला का स्वागत किया। श्री चावला ने जानकारी दी कि अगले चार माह में भीलवाडा रेलवे स्टेशन पर कई और सुविधाएं होंगी। प्रवेश के लिए एक और दरवाजा खुलने के साथ ही नया प्लेटफार्म बनेगा। सुंदरता के लिए प्लेटफार्म नंबर एक और कॉन्कोर्स क्षेत्र को फड़ चित्रकारी से सुसज्जित किया जाएगा। सैकंड एंट्री गेट के साथ ही वेटिंग रूम, रिजर्वेशन काउंटर समेत अन्य सुविधाओं का विस्तार किया जाएगा।

रेलवे स्टेशन पर विस्तार एवं सौन्दर्यकरण

गांधीनगर की ओर से रेलवे स्टेशन पर आगमन के लिए नया प्रवेश द्वार निर्माण की स्वीकृति एवं टेण्डर हो चुके हैं। इस तरफ एक टिकिट विण्डो हॉल, वेटिंग हॉल, कार पार्किंग, स्कूटर पार्किंग एवं नए फुट ओवरब्रिज का निर्माण किया जाएगा तथा दूसरे फेज में एस्केलेटर्स भी लगाए जाएंगे। मार्च 2017 में तक द्वितीय प्रवेश द्वार तैयार करने का लक्ष्य रखा गया। लगभग 6200 वर्ग मीटर का सर्कुलेटिंग एरिया का निर्माण किया जाएगा साथ ही नया हाई लेवल प्लेटफार्म वर्तमान गुड्स प्लेटफॉर्म के स्थान पर निर्माण किया जाएगा जिसकी लंबाई 580 मीटर और चौड़ाई 9 मीटर होगी। जिसका फर्श कोटा स्टोन द्वारा बनाया जाएगा। नए प्लेटफॉर्म पर प्लेटफार्म शेल्टर भी बनाया जाएगा इसके अतिरिक्त स्टेशन बिल्डिंग बनाई जाएगी जिसमें 240 वर्ग मीटर आकार का 1 वेटिंग हॉल बनाया जाएगा जिसमें महिला और पुरुषों के लिए शौचालय की सुविधा भी होगी साथ ही 180 वर्ग मीटर मीटर का आरक्षण केंद्र बनाया जाएगा।

वर्तमान रेलवे स्टेशन के मुख्य के बाहर सर्कुलेटिंग एरिया एवं पार्किंग के विस्तार के लिए कार्य प्रारम्भ कर दिया गया है। वर्तमान में साइकिल स्टेण्ड के पिछे चार भवन तोड़े जाकर विस्तार किया जा रहा है।

उन्होंने यह भी बताया कि भीलवाडा रेलवे स्टेशन पर आरपीएफ का थाना एवं क्वार्टर भी बनाये जा रहे हैं। यहां पर अब एक सर्किल इन्स्पेक्टर की पोस्ट दी जाकर 34 जवान नियुक्त किये जाएंगे।

श्री चावला ने बताया कि नगर परिषद के सहयोग से मुख्य प्लेटफॉर्म पर सौन्दर्यकरण हेतु भीलवाडा की प्रसिद्ध पड़ पेटिंग पद्मश्री पुरस्कार प्राप्त श्री श्रीलाल जोशी एवं श्री कल्याण जोशी के द्वारा बनावाई जा रही है।

रेलवे स्टेशन के दूसरे प्रवेश द्वार का शिलान्यास

दिनांक 17 दिसम्बर 2017 को मण्डल रेलवे प्रबंधक श्री पुनीत चावला, माननीय सांसद श्री सुभाष बहेडिया एवं विधायक श्री विठ्ठल शंकर अवस्थी, जोनल रेल सलाहकार समिति के सदस्य श्री विनोद मानसिंगका एवं अन्य अतिथियों के सानिध्य में गांधीनगर साइड में रेलवे स्टेशन के दूसरे प्रवेश द्वार का शिलान्यास किया गया। जहाँ भव्य प्रवेश द्वार एवं अन्य सभी सुविधाओं का निर्माण किया जाएगा।

इस अवसर पर रेलवे स्टेशन पर स्थापित प्रतिदिन 20 हजार लीटर क्षमता का आर ओ प्लान्ट का भी उद्घाटन किया गया। रेलवे स्टेशन के सभी पेयजल के नल एवं वाटर कुलर को इस आर ओ प्लान्ट से जोडा गया है।

मण्डल रेल उपयोगकर्ता सलाहकार समिति में मनोनयन

उत्तर पश्चिम रेलवे जयपुर के मुख्य प्रबंधक की ओर से मेवाड चेम्बर के पूर्व मानद महासचिव श्री एस पी नाथानी का वर्ष 2018-20 के लिए पुर्नगठित अजमेर मण्डल रेल उपयोगकर्ता सलाहकार समिति का सदस्य मनोनित किया गया है।

भीलवाड़ा उद्योग एवं व्यापार मेला

दिनांक 22 से 27 दिसम्बर तक स्थानीय चित्रकूट धाम पर भीलवाड़ा उद्योग एवं व्यापार मेले का आयोजन किया गया। 21 दिसम्बर को प्रातः प्रशिक्षु आईएस श्री रोहिताश्व सिंह तोमर के सानिध्य में मेले का भूमि पूजन किया गया। इस अवसर पर लघु उद्योग भारती के उपाध्यक्ष श्री के.के. जिन्दल, मेवाड़ चेम्बर आफ कामर्स एण्ड इण्डस्ट्रीज के सचिव श्री आर.के. जैन, उद्योगपति श्री के.डी. राठी, रीको के क्षेत्रीय प्रबंधक श्री जे.पी. शर्मा सहित कई गणमान्य व्यक्ति उपस्थित थे। पंडित अशोक व्यास ने गणपति स्थापना तथा भूमि पूजन कराया। भीलवाड़ा उद्योग एवं व्यापार मेले का उद्घाटन दिनांक 22 दिसम्बर का मुख्य सचेतक श्री कालूलाल गुर्जर ने जिला प्रमुख श्री शक्ति सिंह हाड़ा, नगर परिषद सभापति श्रीमति ललिता समदानी, नगर विकास न्यास के अध्यक्ष श्री गोपाल खण्डेलवाल, श्री दामोदर अग्रवाल तथा जिला कलक्टर श्री मुक्तानन्द अग्रवाल के साथ मोलीबंधन खोलकर शुभारंभ किया। इस अवसर पर मेवाड़ चेम्बर आफ कामर्स के वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया, मानद महासचिव श्री आर के जैन, पूर्व मानद महासचिव श्री सूर्यप्रकाश नाथानी सहित कई उद्यमी एवं गणमान्यजन उपस्थित थे।

इस अवसर पर श्री गुर्जर ने कहा कि भीलवाड़ा में औद्योगिक विकास की अपार सम्भावनाएँ हैं। जिला प्रारम्भ से ही अभ्रक, ट्रेक्टर कम्प्रेसर, ग्रेनाईट तथा सेण्डस्टोन के लिये प्रसिद्ध रहा है। जिले में अब फेल्सफार, सेरेमिक तथा डेनिम उद्योग की भी अपार सम्भावनाएँ हैं। राज्य सरकार उद्यमियों को हर प्रकार से मदद कर रही है। उन्होंने उद्योग मेले की परम्परा को बनाये रखने की आवश्यकता बताते हुए इससे वस्त्रनगरी में उद्योग एवं व्यापार को बढ़ावा मिलने की बात कही। वस्त्रनगरी भीलवाड़ा में प्रतिवर्ष आयोजित होने वाला उद्योग एवं व्यापार मेला जहाँ उद्यमियों, व्यापारियों को अपने उत्पादों की बिक्री व विपणन का अवसर उपलब्ध कराता है वहीं शहरवासियों को भी एक ही स्थान पर विभिन्न उपयोगी वस्तुएं वाजिब दाम पर क्रय करने का अवसर मिलता है।

जिला उद्योग केन्द्र के महाप्रबन्धक श्री राहुल देव सिंह ने बताया कि 6 दिवसीय उद्योग मेले में कुशल बुनकरों, उद्यमियों, हस्तशिल्पियों व लघु उद्यमियों की 250 स्टाल्स लगाई गई है। मेले में कई राज्यों तथा राजस्थान के कई जिलों के हस्तशिल्पी व उद्यमी भाग ले रहे हैं। मेले में उत्कृष्ट हस्तशिल्प, हेण्डलूम, गलीचे, चटाई, आचार, पापड सहित घरेलु उपयोग की स्टाल्स लगाई गई है।



भीलवाड़ा महोत्सव

दो वर्ष के अंतराल के पश्चात् जिला कलक्टर श्री मुक्तानन्द अग्रवाल की पहल पर 24 से 26 दिसम्बर तक भीलवाड़ा महोत्सव का आयोजन किया गया। इसमें विभिन्न महिला मण्डलों तथा गैर सरकारी स्वयंसेवी संगठनों की सहभागिता का उत्साह झलका। 24 दिसम्बर 2017 को जिला प्रशासन एवं पर्यटन विभाग के संयुक्त तत्वावधान में तीन दिवसीय भीलवाड़ा महोत्सव का आगाज भव्य शोभायात्रा के साथ हुआ। मुख्य सचेतक श्री कालूलाल गुर्जर, विधायक श्री विठ्ठलशंकर अवस्थी, जिला प्रमुख श्री शक्तिसिंह हाड़ा, नगर परिषद सभापति श्रीमती ललिता समदानी, नगरविकास न्यास अध्यक्ष श्री गोपाल खण्डेलवाल, श्री दामोदर अग्रवाल, जिला कलक्टर श्री मुक्तानन्द अग्रवाल ने जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा, उद्योग एवं व्यापार संघों के पदाधिकारियों, स्वयंसेवी संगठनों के प्रतिनिधियों, विभिन्न महिला संगठन, जनप्रतिनिधि-पार्षदगणों, जिला स्तरीय अधिकारियों के साथ जिला कलेक्ट्रेट परिसर में मंत्रोच्चार एवं शंख ध्वनि के बाद भीलवाड़ा महोत्सव का झंडारोहण किया। बाद में उन्होंने शोभायात्रा को हरी झंडी दिखाकर रवाना किया।

शोभायात्रा सेशन कोर्ट चौराहा, रेल्वे स्टेशन चौराहा, सूचना केन्द्र, राजीव गांधी मार्केट, गोलप्याऊ चौराहा होते हुए चित्रकूटधाम पर पहुंची। डेढ़ से दो किलोमीटर लम्बी शोभायात्रा में सम्मिलित पर्यटन विभाग द्वारा आमंत्रित कलाकार तथा स्थानीय कलाकार अपनी कला का प्रदर्शन करते हुए तथा देशभक्ति के नारे लगाते हुए चल रहे थे। शोभायात्रा में सबसे आगे स्केटिंग करते हुए नन्हे-नन्हे स्केटर चल रहे थे। हाथी, घोड़े, बगियां, बैलगाड़ी, ऊंट सवारों के साथ साथ स्थानीय बैण्ड, पुलिस बैण्ड, संत निरंकारी बैण्ड, मशक बैण्ड, सहित विद्यालयों के बैण्ड, स्वयं सहायता समूह की महिलाएं भी शामिल थे। शोभायात्रा में पर्यटन विभाग के कलाकार शामिल थे जिनमें कच्छीघोड़ी, कालबेलिया, भपंगवादक, अलगोझा वादक, बहरुपिया कलाकार, मंसोरी ढोल, कलाजत्था के कलाकार, संगीतकला केन्द्र के कलाकार, शहनाई वादकों, के साथ माण्डल के गैर नृतक, बागोर के नट व रिंग कलाकार भी अपनी छटा बिखेर रहे थे। शोभायात्रा में मंदसोरी ढोल, तैराताली नर्तक, सहरिया आदिवासी नर्तक तथा गायत्री परिवार की महिलाएं कलश के साथ चल रही थी। तीन दिवसीय महोत्सव के दौरान प्रथम दिन रंगोली प्रतियोगिता का दायित्व तेजस्वनी महिला मण्डल ने उठाया। लायनेस क्लब मेन की ओर से माण्डना प्रतियोगिता, लायनेस क्लब टेक्सटाईल सीटी ने मेहन्दी प्रतियोगिता आयोजित की। 25 दिसम्बर को व्यंजन प्रतियोगिता, साफा प्रतियोगिता, मटकी दौड़, रस्साकस्सी आदि का आयोजन किया गया। 26 दिसम्बर को कुर्सीरेस, पूजा थाली प्रतियोगिता, गमला सजावट एवं पेपरमेसी प्रतियोगिता, कबड्डी प्रतियोगिता आदि का आयोजन हुआ।

जीएसटी से सम्बन्धित समस्याओं के निवारण के प्रयास

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की ओर से जीएसटी लागू होने से पूर्व एवं बाद में कई कार्यशालाओं का आयोजन किया गया। जीएसटी की दरों के संबंध में चेम्बर के प्रतिनिधिमण्डल ने दिल्ली जाकर मुलाकाते की एवं सतत् प्रयासों से जोब चार्जेज पर, यार्न पर जीएसटी की दरों को कम करवाने में सफलता प्राप्त की गई। पिछले माहों के दौरान जीएसटी प्रक्रियाओं से संबंधित कई समस्याओं का निराकरण भी सफलतापूर्वक करवाया गया।

जीएसटी से संबंधित कुछ समस्याओं के निराकरण के लिए माननीय वित्तमंत्री, वित्त सचिव, मुख्य आयुक्त महोदयों को कई प्रतिवेदन भेजे गये हैं एवं माननीय सांसद श्री सुभाष जी बहेडिया के मार्फत भी प्रयास किये जा रहे हैं। वर्तमान में निम्न समस्याओं के निराकरण के प्रयास किये जा रहे हैं:-

ब्याज के देर से भुगतान पर जीएसटी

जीएसटी अधिनियम के प्रावधानों के अनुसार, देर से भुगतान के लिए वसूल किए गए ब्याज पर जीएसटी देय है। देर से भुगतान केवल एक वित्तीय लेनदेन है और खरीदार और विक्रेता के बीच या विक्रेता की शर्तों के अनुसार सहमति के अनुसार निर्दिष्ट समय और दर के बाद शुल्क लिया जाता है। लेकिन जीएसटी इनवॉइस बनाने के समय कोई निश्चितता नहीं होती है कि कब भुगतान प्राप्त होगा और कितने दिनों के लिए ब्याज चार्ज किया जाएगा। इसलिए, व्यावहारिक रूप से पहले से ब्याज की गणना करना और उस पर जीएसटी का भुगतान करना संभव नहीं है। इसलिए, इस प्रावधान को फिर से विचार किया जाना चाहिए।

निर्यात पर कर पुनर्भुगतान

निर्यात पर भुगतान किए गए आईजीएसटी एवं निर्यात के लिए उत्पादित माल के इनपुट पर भुगतान किये गये कर की वापसी नहीं की जा रही है, जिससे निर्यातकों को बड़ी मुश्किलें पैदा हो रही हैं, क्योंकि रिफंड में बड़ी मात्रा में कार्यशील पूंजी लगी हुई है और इसलिए इस संबंध में तत्काल कार्रवाई की आवश्यकता है।

जीएसटी परिषद ने 22वीं बैठक में निर्यात पर चुकाये गये आईजीएसटी के पुनर्भुगतान के लिए वापसी की मंजूरी दे दी थी और यह कहा गया था कि जुलाई, 2017 महीने के लिए रिफंड दिनांक 10.10.2017 से प्रारम्भ कर दिये जाएंगे। तदनुरूप विज्ञप्ति 15/2017-सीमा शुल्क दिनांक 09 अक्टूबर 2017 को जारी की गई। तदनुसार जुलाई, 2017 के महीने के लिए जीएसटी -1 और 3बी में रिटर्न सभी निर्यातकों द्वारा दायर किया गया है।

राजस्थान से निर्यातकों द्वारा मुख्य रूप से मुद्रा, पिपाव, जेएनपीटी आदि बंदरगाहों से निर्यात किया जाता है और सभी औपचारिकताओं को पूरा करने और रिटर्न दाखिल करने के बावजूद, उन्हें सरकार की घोषणा के विपरीत, निर्यात किए गए सामानों पर आईजीएसटी का भुगतान प्राप्त नहीं हो रहा है। वे कस्टम अधिकारियों के साथ नियमित रूप से फोलोअप कर रहे हैं लेकिन कोई संतोषजनक प्रतिक्रिया नहीं मिल रही है। कुछ मामलों में जहां जीएसटी इनवॉइस शिपिंग बिल से मेल नहीं खाता है, वहां मैनुअल रिफंड के प्रावधान किये गये हैं लेकिन अभी भी रिफंड नहीं मिल रहे हैं। उपरोक्त के मद्देनजर, सभी निर्यातकों को भारी वित्तीय संकट का सामना करना पड़ रहा है क्योंकि वे तरलता की समस्या का सामना कर रहे हैं और आईजीएसटी में बड़ी रकम जुड़ी हुई है जिससे उनकी तरलता की कठिनाई बढ़ गई है और इससे कपड़ा क्षेत्र से निर्यात में गिरावट आई है।

दिनांक 30.06.2017 को जॉब वर्क्स के पास पड़े माल/इनपुट का विवरण और जॉब वर्क के बाद जीएसटी का भुगतान करने के बाद माल निकालने पर-क्या विवरण ट्रांस-1 की तालिका 9 में भरा जाना आवश्यक है।

सीजीएसटी अधिनियम, 2017 की धारा 141 में यह प्रावधान है कि जहां केन्द्रीय उत्पाद शुल्क के मौजूदा कानूनों के प्रावधानों के अंतर्गत जोब वर्क के लिए माल 01.07.2017 से पूर्व भेजा गया तथा जॉब वर्क पूरा होने के बाद 01.07.2017 से 6 माह के भीतर लौटाया जाता है, तब कोई जीएसटी देय नहीं है।

तालिका 9 के प्रपत्र ट्रांस-1 में जोब वर्क के लिए भेजे गए इनपुट का ब्योरा और 30.06.2017 को जोब वर्कर के पास पड़े माल/इनपुट का विवरण दिया जाना आवश्यक है। इस विवरण का उद्देश्य जोब वर्कर के पास पड़े इनपुट के विवरण के बारे में जानना है और जो जॉब वर्क राशि पर जीएसटी को चार्ज किए बिना हटाया जा सकता है। हालांकि, अगर 30.06.2017 को जॉब वर्कर के पास शेष रहे इनपुट को अगर जॉब चार्ज पर जीएसटी के भुगतान पर हटाया जा रहा है तो तालिका में विवरण देने की आवश्यकता नहीं है। लेकिन यहां विशेषज्ञों की राय में अंतर है और इसलिए तत्काल यह स्पष्टीकरण आवश्यक है कि अगर 30.06.2017 को शेष पड़े इनपुट को अगर जोब वर्क के बाद जोब चार्जेज पर जीएसटी के भुगतान के साथ निकाला जाता है तो क्या उस समय भी तालिका 9 में विवरण भरा जाना आवश्यक है।

इसके अलावा, यह भी भ्रम है कि यदि जॉब वर्कर द्वारा 01.07.2017 से पहले प्राप्त इनपुट (ग्रे फैब्रिक) प्राप्त किया गया है और इसे प्राप्त करने की तारीख से समाप्त होने वाले छह महीनों के भीतर प्रोसेस नहीं किया गया है या उत्पादित नहीं किया गया है तो माल को

प्रिंसिपल के पास भेजने पर जीएसटी ग्रे फैब्रिक की पूरी लागत अथवा केवल प्रक्रिया शुल्क पर जीएसटी भुगतान करना होगा। यह प्रावधान केवल संक्रमण अवधि के लिए है चूंकि अन्यथा सीएजीटी अधिनियम, 2017 की धारा 143 के अनुसार जोब वर्क के लिए प्राप्त माल वापस भेजने की अवधि एक वर्ष है।

ईपीसीजी योजना छूट के तहत आईजीएसटी का भुगतान 31.03.2018 तक है—

प्री-जीएसटी युग में, ईपीसीजी लाइसेंस के खिलाफ पूंजीगत सामान का आयात शून्य प्रतिशत शुल्क में अनुमत था क्योंकि कस्टम ड्यूटी, काउंटर वेलिंग ड्यूटी (सीवीडी) और विशेष अतिरिक्त ड्यूटी (एसएडी) का भुगतान नहीं किया गया था। जीएसटी शासन के तहत आईजीएसटी कैपिटल गुड्स के आयात पर लागू किया गया है। हालांकि, ईपीसीजी लाइसेंस के तहत आईजीएसटी के भुगतान में 31.03.2018 तक छूट दी गई है।

कैपिटल गुड्स के बारे में निर्णय लांग टर्म पॉलिसी फ्रेमवर्क पर आधारित होना चाहिए और इस नोटिफिकेशन के तहत अल्पावधि छूट के माध्यम से उद्योगों के लिए दीर्घकालिक परियोजनाओं की योजना बनाना बहुत मुश्किल हो जाता है। इसलिए, हम अनुरोध करते हैं कि ईपीसीजी योजना के तहत शून्य ड्यूटी पर कपड़ा मशीनरी अथवा पूंजीगत सामान का आयात पूंजीगत वस्तुओं में निवेश को बढ़ावा देने के लिए स्थायी बनाया जाना चाहिए या कम से कम 31.03.2020 तक कर दिया जाना चाहिए और आवश्यक सूचना तुरंत जारी की जानी चाहिए ताकि पावरलूम बुनकर कैपिटल गुड्स यथा आधुनिक एयरजेट करघा आदि के आयात की योजना बना सके।

31.03.2018 तक गैर-पंजीकृत व्यापारियों से खरीद के लिए रिवर्स प्रभार तंत्र

गैर-पंजीकृत डीलरों से खरीद पर रिवर्स चार्ज तंत्र के तहत जीएसटी वसूल नहीं करने के प्रावधान को 31.03.2018 तक बढ़ा दिया गया है, इसे स्थायी बना दिया जाना चाहिए, अर्थात् रिवर्स चार्ज को जीएसटी प्रावधान से हटा दिया जाना चाहिए।

आईटीसी 4 रिटर्न—जोब वर्क में जीएसटी के प्रावधानों का पालन करने में व्यावहारिक समस्या—

जीएसटी-आईटीसी 4 रिटर्न को त्रैमासिक आधार पर जमा करना आवश्यक है जिसमें जोब वर्क के लिए भेजे गए माल का ब्योरा दिया जाता है। प्रिंसिपल द्वारा एक जॉब-वर्कर से सीधे अथवा वहां से दूसरे जॉब-वर्कर को माल भेजा जाकर प्राप्त किया जाता है। महोदय, इस संबंध में पहले भी हमने आपको वस्त्र उद्योग के मामले में जोब वर्कर के लिए इन प्रावधानों का पालन करने में व्यावहारिक समस्याएं बताते हुए आपको प्रस्तुत किए थे।

फॉर्म जीएसटी-आईटीसी 4 में दी गई सूचनाओं को देखते हुए एवं टेक्सटाइल उद्योगों की प्रथाओं को ध्यान में रखते हुए, वास्तव में प्रावधानों का पालन असंभव और असंगत है। वस्त्र उद्योग के मामले में जोब वर्क की प्रकृति अलग है। जोब वर्क पर कपड़े का उत्पादन आमतौर पर अलग-अलग स्रोतों से विभिन्न यार्न का उपयोग करके किया जाता है, जो विभिन्न तिथियों पर अलग-अलग चालानों से प्राप्त होते हैं। कपड़ों का उत्पादन एक विशिष्ट चालान के इनपुट से संबंधित नहीं हो सकता है। कई बार एक चालान से भेजे गये पूर्ण यार्न का उपयोग नहीं किया जाता है और बाद में इस तरह के शेष बचे यार्न को उत्पादन के लिए आये नये यार्न के साथ उपयोग किया जाता है। फॉर्म जीएसटी-आईटीसी 4 के संदर्भ में एक चालान से भेजे गये माल का उत्पादन सटीक रूप से भरना लगभग असंभव है। व्यापारी जीएसटी-आईटीसी 4 में जानकारी को कैसे भर सकते हैं, यह समझने में असमर्थ हैं। जोब वर्कर के पास रखे गये स्टॉक लेजर्स के अनुसार इनपुट डिलिवरी, प्रोडक्शन और इसके बाद के डिलीवरी के कुल विवरणों का उल्लेख किया जा सकता है, लेकिन चालान वाइज विवरण देना असंभव और अपरिहार्य है। उद्योग और व्यापार कानून की आवश्यकताओं का पालन करना चाहते हैं लेकिन उनकी व्यावहारिक समस्या को सहानुभूतिपूर्वक देखा जाना चाहिए।

हमारी मान्यता है कि व्यापार करने में आसानी होनी चाहिए एवं अगर इसमें कोई वित्तीय प्रभाव नहीं हो। व्यापार की स्थापना के बाद से चल रहे व्यापार प्रथाओं को भी मान्यता दी जानी चाहिए जो करों की लेवी पर प्रभाव नहीं डालती। फैब्रिक्स मैन्युफैक्चरिंग सेक्टर ने टैक्स को कपड़े पर पहली बार स्वीकार कर लिया था लेकिन असुविधा जो कारणों से डर का ध्यान रखना चाहिए। व्यापार और उद्योग की इच्छा है कि इन प्रावधानों को उचित रूप से संशोधित किया जाना चाहिए ताकि कपड़ा व्यवसाय करने वाले सभी व्यापारिक आवश्यकताओं को बिना कोई जटिलताओं के पूरा किया जा सके। जोब वर्क की प्रकृति उद्योग से उद्योग के लिए अलग होती है और इसलिए उसी रूपरेखा जो मात्रात्मक रूप में होती है, सभी उद्योगों के लिए समान रूप से लागू नहीं की जा सकती। विभाग तकनीकी विशेषज्ञों की टीम को प्रथाओं और समस्याओं को पारस्परिक रूप से चर्चा करने के लिए नियुक्त कर सकता है ताकि स्वीकार्य प्रथाओं की जानकारी प्राप्त की जा सके। रोजगार के जरिए निर्माण में लगे अधिकांश व्यापारी एसएमई क्षेत्र में हैं, जिनके पास अपनी विनिर्माण सुविधाओं के लिए पर्याप्त वित्तीय संसाधन नहीं हैं। प्रावधानों के अनुपालन में कोई भी असुविधा जोब वर्क के को हतोत्साहित करेगी, इसका अर्थ है कि लघु क्षेत्र में व्यवसाय बंद करना। यह सुझाव दिया जाता है कि जब तक एक व्यावहारिक समाधान नहीं मिल पाता है, या तो जीएसटी-आईटीसी 4 भरने की आवश्यकता समाप्त की जाए अथवा स्थगित किया जाए।

REPRESENTATIONS

MCCI/CII/2017-2018/426

Dated 07.12.2017

Shri Ashish Pathak
Rajasthan State Office
Confederation of Indian Industry-Northern Region
3 Shivaji Nagar, Civil Lines, Jaipur-302006
E mail:ashish.pathak@cii.in

Sub : Interactive Session and Presentations on Ease of Doing Business in Rajasthan

Dear Sir,

With reference to above, we shall like to submit following suggestions :-

1. RIICO is the premier financial institution of Rajasthan. RIICO has announced new interest rates on 20th July 2017 and also special emphasis on good borrowers. We welcome the same but suggest that the RIICO interest rates should be flexible as in case of banks and not constant. The Rate of Interest proposed by RIICI Ltd is still too much as many Nationalized and Private Sector Banks are offering lesser rate such as 9.00% PA or lower. It is requested to fix the rate of interest 9.00% PA with option of flexibility, otherwise there will be no attraction to take the loan from RIICO Ltd.
2. The benefit of Good Borrower scheme should be available to all units irrespective their net worth and turnover. The benefit of reduced rate of interest should be provided to all units including old units i.e. old sanction and disbursed loan irrespective of their turnover and net worth requirement.

3. RIPS BENEFITS :

In a move to draw more investments and promote industrialization in the State, Rajasthan Investment Promotion Policy 2014 was declared in which many tax incentives based on VAT were given. Now, after introduction of GST these incentives should be based on SGST.

Under RIP 2014 following incentives were declared based on VAT :-

An eligible manufacturing enterprise shall be granted benefits and incentives as given below:

- (i) Investment subsidy of 30% of VAT and CST which have become due and have been deposited by the enterprise for seven years.
- (ii) Employment Generation Subsidy up to 20% of VAT and CST which have become due and have been deposited by the enterprise, for seven years.
- (iii) Exemption from payment of 50% of Electricity Duty for seven years, provided that for enterprises engaged in tourism sector, it shall be restricted to 25% of the Electricity Duty.

We now request that necessary amendments should be made in RIP 2014 w.e.f. July 2017, to allow the above incentives on the basis of SGST. For your kind information, Telangana, Uttar Pradesh and Gujarat has already declared to offer incentives based on SGST in place of VAT effective from 1st July 2017, after GST implementation.

4. GROUND WATER ISSUE

The Central Ground Water Department has issued notification for all industrial units having bore-well to take consent for the same from them and RPCB has issued notices to units for closer in case such consent is not applied / taken. In this connection we wish to submit that many units which are in Green Category like textile weaving units and others do not require any water for industrial process. The water is used only for drinking / sanitary purpose etc. Also the bore-well were dug after the necessary permission from RIICO etc. Now, the application for permission to Central Ground Water Board is burden for such units as it requires many technical papers and reports which are generally not available with such units. Hence, we suggest that the industrial units which use bore-well water only for drinking / sanitation and like purposes should not be required to obtain such permission.

Only an undertaking to this effect may be taken from such units.

5. DENIM UNITS

Similarly, the Central Ground Water Board/RPCB etc are not granting permission to establish new Denim units in Bhilwara on the basis of consumption of water. We wish to submit that Bhilwara is emerging a large centre for Denim manufacture apart from P/V Suitings. Already we have developed capacity to produce more than 10 crore meters of Denim per year, which is second largest centre after Ahmedabad.

Denim units require very little water in manufacture and permission to establish more new Denim units at Bhilwara should be granted.

We hope you will very kindly consider the above points in the forthcoming meeting and necessary decisions will be taken by the Government of Rajasthan.

With Best Regards

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

Hon'ble Smt Smriti Irani ji,
Hon'ble Minister for Textiles,
Govt of India, New Delhi.

Sub : Stake holder's meeting-Powerloom Development Cell.

Respected Madam,

With reference to above, we welcome the initiatives taken by the Ministry of Textile under "Power Tax India" for development of textile industry in general and power loom industry in particular. We are sure under your able leadership and guidance the power loom industry of the Country will soon become technologically advanced and will generate more and more employment for the young generation of the Country.

Bhilwara is one of the most Modern and technologically advanced power loom centre of the Country. We have about 17000 advanced technology shuttle less Sulzer, Rapier and Airjet looms, producing about 100 crore Meter, PV and other blended suiting per annum.

It is a pleasure to inform you that, Bhilwara is also emerging as the major centre for production of Denim fabrics, after Ahmedabad. We already have capacity of about 15 crore meters Denim fabrics per annum, which can double in next two years, if proper infrastructure facilities and other policy supports are provided.

In this connection, we wish to submit as under:-

1. AVAILABILITY OF LAND

The main problem of the power loom industry in Bhilwara district is the non-availability of developed land. All industrial areas developed by RIICO are already saturated. The State Government should be advised to developed new industrial area/ industrial park in the district.

2. RIPS BENEFITS

In a move to draw more investments and promote industrialization in the State, Rajasthan Investment Promotion Policy 2014 was declared in which many tax incentives based on VAT were given. Now, after introduction of GST these incentives should be based on SGST.

Under RIP 2014 following incentives were declared based on VAT:-

An eligible manufacturing enterprise shall be granted benefits and incentives as given below:

- (i) Investment subsidy of 30% of VAT and CST which have become due and have been deposited by the enterprise for seven years.
- (ii) Employment Generation Subsidy up to 20% of VAT and CST which have become due and have been deposited by the enterprise, for seven years.
- (iii) Exemption from payment of 50% of Electricity Duty for seven years, provided that for enterprises engaged in tourism sector, it shall be restricted to 25% of the Electricity Duty.

The State Government should be advised to issue necessary amendments in RIP 2014 w.e.f. July 2017, to allow the above incentives on the basis of SGST. For your kind information, Telangana, Uttar Pradesh and Gujarat has already declared to offer incentives based on SGST in place of VAT effective from 1st July 2017, after GST implementation.

3. GROUND WATER ISSUE

The Central Ground Water Department has issued notification for all industrial units having bore-well to take consent for the same from them and RPCB has issued notices to units for closer in case such consent is not applied / taken. In this connection we wish to submit that many units which are in Green Category like textile weaving units and others do not require any water for industrial process. The water is used only for drinking / sanitary purpose etc. Also the bore-well were dug after the necessary permission from RIICO etc. Now, the application for permission to Central Ground Water Board is burden for such units as it requires many technical papers and reports which are generally not available with such units. Hence, we suggest that the industrial units which use bore-well water only for drinking / sanitation and like purposes should not be required to obtain such permission.

Only an undertaking to this effect may be taken from such units.

4. PERMISSION FOR NEW DENIM/DYED SPINNING/PROCESSING INDUSTRIES

The Central Ground Water Board/RPCB etc are not granting permission to establish new Dyed Spinning/ Denim/ Processing industries in Bhilwara due to shortage of water availability. We wish to submit that Bhilwara is emerging a large centre for Denim manufacture apart from P/V Suitings. Already we have developed capacity to produce more than 15

crore meters of Denim per year, which is second largest centre after Ahmedabad. Now, a days there is more demand for Denim fabrics as compared to PV suitings both in local and export market. It is the right time to diversify into new segment i.e. Denim manufacture. As Denim units require very little water in manufacture and permission to establish more new Denim units at Bhilwara should be granted.

5. IMPORT OF CAPITAL GOODS UNDER EPCG SCHEME

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 31.03.2018.

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 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.

6. TUF SCHEME

The power loom weavers are facing many problems regarding TUFs scheme.

- A) Firstly, there is back log of 6-9 months in release of interest subsidy under TUF/RR-TUF/ATUF. The Ministry of Finance should be requested to release sufficient funds for interest subsidy scheme.

One of our member unit Ms/ Di-Shimla Sizars have informed that they have not received capital subsidy for last one and half year.

- B) One time correction in the schedule of payment of subsidy due to delay in implementation of the project.

Our member unit M/s Ranjan Fabrics Pvt Ltd has put up 28 shuttle less Picanol Airjet looms and they were sanctioned term loan of Rs 980 lacs by RIICO Ltd on 18.09.2015. The unit was allotted UID No 2017/O/5334 dated 27.07.2016 under RR-TUFS.

On the basis of original project report and sanction of loan, the capital subsidy on this project was to be claimed from the quarter ending June 2016. But, there was some delay in the disbursement of term loan due to delayed supply of looms by the supplier M/s Picanol NV, Belgium. Due to heavy orders with them the loom supplier M/s Picanol NV, Belgium increase the delivery period from four months to eight months. In fact RIICO had made disbursement of Rs 662 lacs towards FLC opened for import of looms on 19.10.2016. Therefore, capital subsidy eligible on new brand looms could not be claimed in quarter ended June 2016 as envisaged. The unit has requested you for revising the capital subsidy date from June 2016 to December 2016 and also to revise schedule of interest rebate as per actual disbursement.

The party was asked for the physical verification of the assets installed which was carried out by the Regional Office of Textile Commissioner, Noida in May 2017 and a report was sent to your office in May 2017. The Financial institution RIICO Ltd, Jaipur had also sent the revised interest rebate schedule to you.

Even after completing of above required formalities, the case is still pending with the office of Textile Commissioner.

- C) Non issue of UID under RR-TUFS: - Our member unit M/s Super Gold Suitings Pvt Ltd has informed that they had filed application number-N031/15/522 on 15.10.2015 for issue of UID under RR-TUFS. But, they have not been issued UID so far. The details are as under:

- | | |
|-----------------------------------|---|
| 1. Name of Company: | Super Gold Suitings Private Limited |
| 2. Name of Bank: | Syndicate Bank (MID Corporate Branch, Bhilwara) |
| 3. Date of Filing of Application: | 5.10.2015 |
| 4. Application reference number: | N031/15/522 |
| 5. Date of Sanction of Term Loan: | 19/08/2015 |
| 6. Amount of Term Loan: | Rs. 10 Crore |

They have not been issued UID so far inspite of our representations to the Office of the Textile Commissioner.

- D) Our member unit Ms/ Mewar Fabrics Pvt Ltd has also informed that they have also been not issued UID under RR-TUFS. We hope you will very kindly consider the same.

With Best Regards

(CS R.K.Jain)

Hon'y Secretary General

The Secretary Revenue
Ministry of Finance
Govt of India,
New Delhi

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

Respected Sir,

We wish to bring to your kind notice that vide our earlier communication reference 378 dated 07.11.2017 and 425 dated 02.12.2017, we had intimated you certain genuine and practical difficulties in filling ITC 4. A few requirements of the Return can't be complied with. We were also assured that suitable and practical solution would be found out to remove the difficulties of the Textile trade and industry.

So far we have not received any communication in this connection, whereas the last date for filling the Return 31st December had approached. We, therefore, request on behalf of the trade and industry to kindly defer filling of ITC 4 till suitable amendments are brought to remove the difficulties of the trade and industry. The very purpose of providing ease and convenience of trade should not be defied. We are sure, the ministry will take cognizance of the difficulties as stated and will take an effective action in the matter. Should you need any clarification / explanation, we shall be glad to provide the same.

For your kind reference copy of our letter no 378 dated 07.11.2017 and 425 dated 02.12.2017 are attached herewith. We hope you will very kindly look into the matter and will issue the instructions at the earliest possible

With Best Regards

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



The Secretary Revenue
Ministry of Finance
Govt of India,
New Delhi

Sub : Clarification on the details of Inputs lying with Job Workers as on 30.06.2017 and removed after Job Work on payment of GST on Job Charges – Whether details are required to be filled in Table 9 of Trans -1

Respected Sir,

The section 141 of the CGST Act, 2017 provides that the where inputs (Grey Fabric) was removed to Job Worker, under the provisions of existing laws i.e. Central Excise Laws, for further processing before the appointed date i.e. 01.07.2017 then no GST is payable if the inputs are returned within Six Month from 01.07.2017 after completion of Job Work (Finished Fabric).

In the table 9 of the form GST-TRAN-1 the details of Inputs sent for Job Work and lying with them as on 30.06.2017 are required to be filled. The purpose of these details is to know about the details of Inputs lying with Job Worker and which can be removed without charging GST on Job Work amount. However, in case Inputs were lying with Job Worker as on 30.06.2017 and same was removed or are being removed on payment of GST on Job Charges the details in table is not required to be given but there is confusion and difference of opinion and therefore require immediate clarification as to whether details in table 9 are required to be filled even in case Inputs after Job Work is removed on payment of GST on Job Work Charges.

Further, there is also confusion that in case Inputs (Grey Fabric) received before 01.07.2017 by the Job Worker and the same is not processed in to finished fabric within Six Months from the date of receipt of Inputs (Grey Fabric) or not cleared/dispatched to the principal of the goods then the GST is required to be paid on the entire cost of Grey Fabric & Process charges or only on job charges. This is only for transition provisions otherwise it is one year as per section 143 of the CGST Act, 2017.

With Best Regards

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

E-WAY BILL
GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT
NOTIFICATION Jaipur, Dated December 19, 2017

In exercise of the powers conferred by section 68 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) read with rule 138 of the Rajasthan Goods and Services Tax Rules, 2017 and notification number F.12(46)FD/Tax/2017-Pt.-IV-145 dated 18th December, 2017 issued by the State Government, I, Alok Gupta, Commissioner of State Tax, Rajasthan, hereby notify <http://ewaybill.nic.in> as the portal under clause (1) of the said notification for facilitating e-way bill.

This notification shall come into force with effect from 20.12.2017.

[No. F. 17(131)ACCT/GST/2017/2945]

(Alok Gupta)
Commissioner of State Tax,
Rajasthan, Jaipur.

GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, Dated: December 18, 2017

In exercise of the powers conferred by section 68 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) read with rule 138 of the Rajasthan Goods and Services Tax Rule, 2017, the State Government, on being satisfied that it is necessary in the public interest so to do, hereby notifies as under, namely:-

- (1) Every registered person who causes movement of taxable goods, as mentioned in Annexure appended to this notification, from a place outside the State to a place within the State or from a place within the State to a place outside the State, where consignment value exceeds fifty thousand rupees,-
- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from tin-registered persons;

shall, before commencement of such movement, furnish information relating to the said goods in Part A of the e-way bill given hereunder electronically, on the web portal as may be notified by the Commissioner in this behalf, hereinafter referred to as "the portal". e-way bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
PART-B		
B.	Vehicle Number	

Notes :

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1.	Supply
2.	Export or Import
3.	Job Work
4.	SICD or CKD
5.	Recipient not known
6.	Line Sales
7.	Sales Return
8.	Exhibition or fairs
9.	For own use
10.	Others.

(2) When the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill electronically on the portal after furnishing vehicle number in PART-13 of the said format of e-way bill.

(3) Where the e-way bill is not generated under clause (2) above and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part-B of the e-way bill on the portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part-A of the e-way bill:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees.

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or as the case may be, the transporter may, at their option, generate the e-way bill on the portal.

Provided also that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or as the case may be, the transporter may at their option furnish the vehicle number as provided in PART-B.

Explanation: 1. Where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation: 2. The information in Part-A of e-way bill shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(4) Upon generation of the e-way bill, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the portal.

(5) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the portal:

Provided that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the transporter finally to the place of business of the consignee, the transporter may at his option update the details of conveyance in the e-way bill.

(6) After e-way bill has been generated, where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the portal and a consolidated e-Way bill may be generated by him on the said portal prior to the movement of goods in the following format-

Consolidated e-way bill

Total Number of E-way bills
E-way Bill Number

- (7) Where the consignor or the consignee has not generated e-way bill and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate e-way bill in the format as provided clause (1) on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill on the portal prior to the movement of goods.
- (8) Registered supplier may utilize the information furnished in Part-A of e-way bill in the format as provided in clause (1) on the portal to furnish details in FORM GSTR-1:
Provided that when the information has been furnished by an unregistered supplier in e-way bill he shall be informed electronically, if the mobile number or the e-mail is available.
- (9) Where an e-way bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill:
Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017).
- (10) An e-way bill or a consolidated e-way bill generated under this notification shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2) of the said Table.

Sr.	Distance	Validity period
1.	upto 100km	One day
2.	For every 100 km or part thereof thereafter	One additional day

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein.

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of e-way bill.

Explanation: For the purposes of this notification, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e.-way bill has been generated and each day shall be counted as twenty-four hours.

- (11) The details of e-way bill generated under this notification shall be made available to the recipient, if he is a registered person, on the portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- (12) Where the recipient referred to clause (11) above does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the portal, it shall be deemed that he has accepted the said details.
- (13) The e-way bill generated under this notification or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.
- (14) Notwithstanding anything contained in this notification, no information shall be required to be furnished in the following circumstances, namely:-
- where the goods being transported are other than those specified in Annexure;
 - where the goods are being transported by a non-motorised conveyance;
 - where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs.
- Explanation : The facility of generation and cancellation of e-way bill may also be made available through SMS.
- (15) The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, as the case may be.
- (16) For furnishing the information in the format given above, the following procedure may be followed:-
- Every such person shall access the portal and create the username and password by authenticating through One Time Password (DTP).
 - The registered person should keep the password in proper custody. The registered persons are advised to change the password at regular intervals.
 - The registered person may create sub-users if required.

- (17) Instances of non-compliance of this notification or furnishing incorrect or incomplete information may cause detention or seizure and penalty under section 129 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017).

ANNEXURE

1. All kinds of furniture including moulded furniture.
2. All kinds of lubricants.
3. All kinds of mattresses, cushion, pillows, all types of sheets, and other articles made from foam rubber or plastic foam or other synthetic foam and rubberized coir mattresses.
4. All kinds of toilet & washing soap and detergents.
5. All types of bearings.
6. All types of sanitary goods including sanitary pipes and fittings.
7. All types of electrical goods including UPS and CVTS.
8. Butter & Deshi Ghee.
9. Computers, its software, peripherals and accessories including storage devices.
10. Cooling equipments including air conditioners and refrigerators.
11. Non-ferrous metals, alloys and wires thereof.
12. Dry fruits including Clove, Cardamom, Pepper and betel nut.
13. Raw or refined edible oil and Hydrogenated vegetable oil.
14. Electronic goods.
15. Iron & Steel in all forms.
16. Parts of Automobile & Tractor except when used in manufacturing of automobiles or tractors.
17. Tobacco, Tobacco products, Cigarette, Pan Masala and Churi.
18. Paints, varnishes, colour and dyes.
19. Timber, ply woods, Nuwood and Laminated sheets.
20. Tele-communication and sound transmitting equipments including Cellular & Cordless telephone, Fax and Pagers.
21. Tea
22. All types of yarn, whether cotton. Woolen or synthetic.
23. Metallic Utensils.
24. All types of crockery.
25. All kinds of plastics and plastic goods
26. All kinds of paper and paper products including exercise books
27. All kinds of tiles
28. All kinds of foot-wear
29. Readymade garments.
30. Soya bean.
31. Dhania.
32. Tendu Patta.
33. Oil Seeds.

This notification shall come into force with effect from 20.12.2017.

[No. F. 12(46)FD/Tax/2017-Pt-IV-145]
By order of the Governor

(Shankar Gal Kumawat)
Joint Secretary to the Government

HIGHLIGHTS OF THE REVISED FOREIGN TRADE POLICY 2015-2020

GST RELATED REFORMS

- ❑ GST has been launched w.e.f, 1,07.2017. It incorporates zero rating of exports. Taxes will not be exported. On the export of finished goods, there is an option of either obtaining refund of GST paid or getting exemption from payment of GST on submission of Letter of Undertaking/Bond.
- ❑ Integration of various taxes in GST implies refund of erstwhile VAT across all States uniformly, which earlier depended on the prevailing dispensation in the States and often involved delays.
- ❑ Uniform tax rates and practices across States have led to huge logistics and transaction cost saving for exporters.
- ❑ Issue of working capital blockage of the exporters due to upfront payment of GST on inputs has been addressed. Now, under Advance Authorization, Export Promotion of Capital Goods and 100% EOU scheme, exporters have been extended the benefit of sourcing inputs/capital goods from abroad as well as domestic suppliers for exports without upfront payment of GST. Further, an 'E-wallet' will be launched from 1st April 2018 to make these schemes operational from 1st April 2018.
- ❑ Merchant exporters have been allowed to pay nominal GST of 0.1% for procuring goods from domestic suppliers for export.
- ❑ Issue of Gold availability for exporters resolved by allowing Specified Nominated Agency to import Gold without payment of IGST.

REPOSITIONING EXPORT STRATEGY

- ❑ Continued support for multilateral rule based global trade
- ❑ Continued efforts to integrate with major regions and expand markets in new regions
- ❑ Grow trade through focus on new markets and product lines
- ❑ Accordingly, revised FTP focuses on
 - ◆ Exploring new markets and new products as well as increasing India's share in the traditional markets and products.
 - ◆ Leveraging benefits of GST
 - ◆ Closely monitoring exports performance and taking immediate corrective action through state-of-the-art data analytics
 - ◆ Increasing ease of trading across borders through trade facilitation o Enhancing participation of Indian industry in global value chains.
 - ◆ Increasing farmers' incomes through a focused policy for agricultural exports.
 - ◆ Promoting exports by MSMEs and labour intensive sectors to increase employment opportunities for the youth.

ENCOURAGING EXPORTS BY MSMES AND LABOUR INTENSIVE INDUSTRIES

- ❑ MEIS is a major export promotion scheme which seeks to promote export of notified goods manufactured/produced in India. MEIS incentives are available at 2, 3, 4 and 5% of the FOB value of exports. MEIS incentives for two sub-sectors of Textiles i.e. Ready Made Garments and Made Ups increased from 2% to 4% involving an additional annual incentives of Rs. 2743 Crore.
- ❑ Across the board increase of 2% in existing MEIS incentive for exports by MSMEs / labour intensive industries involving additional annual incentive of Rs. 4567 Crore. Major sectors covered are leather, agriculture, carpets, hand-tools, marine products, rubber products, ceramics, sports goods, medical and scientific products and electronic and telecom components.
- ❑ To provide an impetus to the services trade, the SEIS incentives have been increased by 2% for notified services such as Business, Legal, Accounting, Architectural, Engineering, Educational; Hospital , Hotels and Restaurants.. The estimated additional annual incentive for the services sector will be Rs. 1140 Crore.
- ❑ The validity period of the Duty Credit Scrips has been increased from 18 months to 24 months to enhance their utility in the GST framework.
- ❑ GST rate for transfer/sale of scrips has been reduced to zero from the earlier rate of 12%.

NEW TRUST BASED SELF RATIFICATION SCHEME FOR DUTY FREE IMPORT OF RAW MATERIAL

- ❑ New trust based Self Ratification Scheme introduced to allow duty free inputs for export production under duty exemption scheme with a self-declaration. Under this scheme, instead of getting a ratification of the Norms Committee for inputs to be used in the manufacture of export products, exporters will self-certify the requirement of duty free raw materials/ inputs and take an authorization from DGFT. The scheme would initially be available to the Authorized Economic Operators (AEOs).
- ❑ The scheme will expedite export of new products by decreasing product turn-around time, particularly in sectors such as

pharmaceuticals, chemicals, textiles, engineering and high technology which have dynamic raw material requirements.

Contact@DGFT SERVICE FOR TRADE FACILITATION

- ❑ Contact@DGFT service for Complaint Resolution has been activated on the DGFT website (www.dgft.gov.in) as a single window contact point for exporters and importers for resolving all foreign trade related issues.
- ❑ Exporters/Importers can also voice their concerns/suggestions on DGFT portal at Contact@DGFT.
- ❑ Exporters/Importers can track the status through the assigned reference number
- ❑ Envisages high level monitoring of disposal of such references

EASE OF TRADING ACROSS BORDERS

- ❑ Focus on improving Ease of Trading across Borders for exporters and importers
- ❑ Professional team envisaged to handhold, assist and support exporters with their export related problems, accessing export markets and meeting regulatory requirements
- ❑ Envisaged team to examine the procedures and processes related to clearances involved in trading across borders with a view to simplify and rationalize them, and track implementation.
- ❑ Systems in place to closely monitor and reduce dwell time at ICDs, ports and airports through coordination amongst Customs and infrastructure Ministries

TRADE FACILITATION

- ❑ National Trade Facilitation Committee (NTFC) set up under Cabinet Secretary following ratification by India of the Trade Facilitation Agreement [TFA], which broadly covers provisions related to transparency, technology, simplification of procedures, risk based assessment and infrastructure augmentation.
- ❑ NTFC supported by Steering Committee, jointly headed by Commerce Secretary and Revenue Secretary, to perform supervisory and monitoring role
- ❑ Four Working Groups set up by Steering Committee to focus on (i) Infrastructure, (ii) Legal issues, (iii) Outreach and (iv) Time Release Study
- ❑ Further, the National Trade Facilitation Action Plan (NTFAP) drawn out in consultation with the stakeholders, identifying 76 trade facilitation measures with implementation timelines, of which 51 are TFA-plus activities. Under TFA Category 'B' items, efforts are being made to expedite implementation of these measures within 3 years, in advance of the envisaged 5 years
- ❑ Facility of deferred payment of customs duty introduced by CBEC. The Importers certified under AEO Programme (Tier-two and Tier-Three) have been notified for availing the benefit.
- ❑ Comprehensive IT-based system called Export Data Processing and Monitoring System (EDPMS) for monitoring of export of goods and software and facilitating AD banks to report various returns through a* single platform developed by RBI
- ❑ MOU with the Goods and Services Network (GSTNJ) for sharing foreign exchange realisation and Import Export code data signed by DGFT. This will strengthen processing of export transactions of taxpayers under GST, increase transparency and reduce human interface.
- ❑ 24x7 Customs clearance facility has been extended to all Bills of Entry at 19 sea ports and 17 Air Cargo Complexes.
- ❑ Routine print-outs of several documents including GAR 7 Forms/TR6 Challans, TP copy, Exchange Control copy of Bill of Entry and Shipping Bills and Export Promotion copy of Shipping Bill done away with by CBEC.

NEW LOGISTICS DIVISION

- ❑ New Logistics Division created in the Commerce Department to develop and coordinate implementation of an Action Plan for the integrated development of the logistics sector, by way of policy changes, improvement in existing procedures, identification of bottlenecks and gaps and introduction of technology in this sector.
- ❑ Logistics division proposes to create an IT backbone and develop a National Logistics Information Portal which will also be an online Logistics marketplace to bring together various stakeholders viz logistics service providers, buyers as well as Central & State Government agencies such as Customs, DGFT, Railways, Ports, airports, inland waterways, coastal shipping etc., on a single platform.
- ❑ This will positively impact both domestic movement of goods by bringing down the overall cost and increasing the speed and ease of goods movement and the global competitiveness of Indian goods.
- ❑ These steps would improve India's ranking in the Logistics Performance Index [LPI] and promote exports and enhanced growth.

STATE-OF-THE-ART TRADE ANALYTICS

- ❑ State-of-the-Art trade analytics division set up in DGFT for data based policy actions
- ❑ The initiative envisages processing trade information from DGCIS and other national and international data bases related to India's key export markets and identify specific actions to address export interests in various markets and products

EXPLORING NEW EXPORT MARKETS

- ❑ Focus on increasing India's exports in under and un-tapped markets in high potential regions like Africa, to cover not just trade in goods and investment but also in capacity building, technical assistance and services such as healthcare and education. Sectors like agro-processing, manufacturing, mining, textiles, consumer goods, infrastructure development and construction would be focus areas.
- ❑ Greater engagement with Latin America and the Caribbean region, including encouragement of project exports through easy access to credit facilities.
- ❑ ECGC will be strengthened and substantially expanded to ensure insurance cover to exporters, particularly MSME exporters exporting to new and risky markets.

EXPLORING NEW EXPORT PRODUCTS

- ❑ Focus on increasing exports of products which have become important in the world trade of late, in recognition of the fact that 70% of India's exports involve products whose share in the total world exports is only 30%.
- ❑ Focus on promising product groups like medical devices/ equipment technical textile, electronic component, project goods, defence and hi-tech products in addition to labor intensive and MSME products like agricultural, marine, carpets, leather, ayush and health, textiles and readymade garments, handloom, handicrafts, coir, jute products, diamond, gold and jewelry.
- ❑ Promoting growth of exports from high value addition and employment generating sectors with a strong domestic manufacturing base, to be the lynchpin of India's overall export growth strategy.

FOCUS ON AGRICULTURAL EXPORTS FOR INCREASING FARMERS' INCOME

- ❑ **New Agricultural Exports Policy** under formulation to focus on increasing exports of agricultural value added products through elements like:
 - ◆ a stable and 'open' export policy for the long term
 - ◆ effective handling of sanitary and phytosanitary standards (SPSJ and technical barriers to trade (TBT) issues in domestic and destination markets
 - ◆ creating cold chain and transport logistics facilities from the farm to the ports and airports
 - ◆ promoting organic exports through appropriate policy interventions
 - ◆ setting up credible and up-to-date organic export certification and accreditation programmes.

GREATER PARTICIPATION IN THE GLOBAL AND REGIONAL VALUE CHAINS

- ❑ Focus on increasing participation in high value segments of RVCs and GVCs to increase India's exports, in recognition of the fact that products manufactured through GVCs account for two-thirds of world trade in manufactured Goods. This would be facilitated by a focus on automating port and customs operations, allowing green channel clearances and benchmarking the turnaround time of ships with the best global practices.

LEVERAGING SERVICES FOR INCREASING EXPORTS

- ❑ New Services division set up in DGFT to examine EXIM policies and procedures from the point of view of "Services"
- ❑ Efforts underway to improve the availability of data on services.
- ❑ An ambitious reform agenda in services being pursued through an inter-ministerial mechanism.
- ❑ Efforts for effective market access abroad through comprehensive economic partnership agreements with important markets.
- ❑ The very successful Global Exhibition on Services institutionalized as an annual event to showcase India's strengths in the Services sector.

EXPORT PROMOTION SCHEMES

- ❑ Scope and incentives as a percentage of exports under Merchandise Exports from India Scheme (MEIS) and Service Exports from India Scheme (SEIS) enhanced
- ❑ Duty free procurement of raw materials/inputs used for manufacturing export products under Advanced Authorisation, Export Promotion for Capital Goods (EPCG) Scheme, 100% Export Oriented Units (EoUs) facility continued under GST
- ❑ Duty Drawback scheme administered by Department of Revenue continued with revised rates for drawback of Basic

Customs and remnant Central Excise Duties.

- ❑ New Trade Infrastructure for Export Scheme (TIES) launched in March 2017 to enhance export competitiveness by bridging gaps in export infrastructure, creating focused export infrastructure, first mile and last mile connectivity for export-oriented projects and addressing quality and certification measures.
- ❑ Envisaged assistance for setting up and up-gradation of infrastructure projects with overwhelming export linkages like the Border Haats, Land customs stations, quality testing and certification labs, cold chains, trade promotion centres, dry ports, export warehousing and packaging, SEZs and ports/airports cargo terminuses.
- ❑ Market Access Initiatives (MAI) Scheme to act as a catalyst to promote exports on a focus product-focus country approach, so as to evolve specific markets and products through market studies/surveys.
- ❑ Would provide assistance to Export Promotion Organizations/ Trade Promotion Organizations/
- ❑ National Level Institutions/Research Institutions/Universities/ Laboratories, Exporters, etc., for enhancement of exports by accessing new markets or by increasing share in the existing markets.
- ❑ Supplies of goods and services to Special Economic Zones to be treated as zero rated under GST so as to get the benefit of tax refund on the pattern of actual exports. Earlier VAT refund used to depend on the States concerned.

SIMPLIFICATION OF PROCEDURES AND PROCESSES

- ❑ PAN is now being used as IEC. Procedure for application for IEC being further simplified
- ❑ The procedure for export obligation (EO) period extension, installation of machinery and block-wise extension under EPCG Scheme has been simplified and delegated to regional offices.
- ❑ Shifting of capital goods allowed from one unit of the IEC holder to the other.
- ❑ Clubbing of EPCG authorizations has been allowed in respect of those authorizations also where EO period has expired.
- ❑ For clarity, a negative list of capital goods which are not permitted under EPCG scheme has been notified.
- ❑ EOU / EHTP / STP / BTP units may import and/or procure from bonded warehouse in DTA or from international exhibition held in India without payment of Customs Duties and Integrated Tax and GST Compensation Cess.
- ❑ The concept of DTA sale from EoU on concessional and full duty has been removed and hence, the limit on entitlement of DTA sale has also been removed. Consequently, restriction on DTA sale of motor cars, alcoholic liquors, books and tea has been removed.
- ❑ Inter Unit Transfer from one EOU / EHTP / STP / BTP unit to another unit has been allowed on payment of applicable duties and/ or taxes.
- ❑ Consignment of goods or parts thereof on being exported and found defective/damaged or otherwise returned by the importer shall be allowed clearance by Customs authorities.
- ❑ Second Hand Goods imported for the purpose of repair/ refurbishing/re-conditioning or re-engineering have been made free, thereby facilitating generation of employment in the repair services sector.
- ❑ "Export of Replacement Goods" has been eased for issuing export license on replacement items which are Restricted /or in SCOMET list.

ENHANCED VALUE LIMIT ON THE FREE OF COST (FOC) EXPORTS

- ❑ Status holders shall be entitled to export freely exportable items on free of cost basis for export promotion subject to an annual limit of Rupees One Crore or 2% of average annual export realization during preceding three licensing years, whichever is lower.
- ❑ For Pharma exports, the annual limit would be 2% of the annual export realisation during preceding three licensing years.
- ❑ In case of government supplies and supplies of vaccines and lifesaving drugs to health programmes of international agencies such as UN and WHO-PAHO, the annual limit shall be upto 8% of the average annual export realisation during preceding three licensing years.

CAPACITY BUILDING

- ❑ Skilling new entrepreneurs for exports is an important priority.
- ❑ In the last two years over 50,000 entrepreneurs have been trained under the Niryat Bandhu program implemented by DGFT, thus complementing the Startup India and Skill India initiatives.
- ❑ Institutional set up under Department of Commerce like- Indian Institute of Foreign Trade, Indian Institute of Packaging, Indian Institute of Plantation; Export Promotion Councils, Centres of Excellence, Plantation Research Institutes, etc. - would be leveraged for capacity building, export promotion, research & analysis and long term policy formulation.

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Public Notice No.44/2015-2020
New Delhi, dated: 05 December, 2017

Subject : Amendments to Appendix 3B Foreign Trade Policy 2015-20.

In exercise of powers conferred under paragraph 1.03 of the Foreign Trade Policy 2015-2020, the Director General of Foreign Trade hereby makes the following amendments in Appendix 3B (notified through Public Notice No.02/2015-20 dated 01.04.2015, harmonised with HS(2017) vide Public Notice No.61 dated 07.03.2017 and subsequently amended through Public Notice No.17 dated 22.08.2017 and Public Notice No.22 dated 31.08.2017).

2. The rates of reward under MEIS for certain SI.Nos of the Table 2 in Appendix 3B, Foreign Trade Policy are revised as per Annexure to this Public Notice. The revised rates under this Public Notice shall be applicable for exports made w.e.f 01.11.2017 to 30.06.2018.

3. Table 3 has been incorporated in the Appendix 3B specifying the List of Ineligible categories specifying exports categories/sectors which shall be ineligible for Duty Credit Scrip entitlement under MEIS.

Table 3- List of ineligible categories for MEIS benefits.

i	EOUs / EHTPs / BTPs/ STPs who are availing direct tax benefits / exemption.
ii	Items, which are restricted for export under Schedule-2 of Export Policy in ITC (HS), unless specifically notified in Appendix 38 ...
iii	Red sanders and beach sand
iv	Diamond Gold, Silver, Platinum, other precious metal in any form including plain and studded jewellery and other precious and semi-precious stones
V	Ores and concentrates of all types and in all formations
VI	Cereals of all types
VII	Sugar of all types and all forms, unless specifically notified in Appendix 3B...
VIII	Crude / petroleum oil and crude / primary and base products of all types and all formulations
IX	Export of milk and milk products, unless specifically notified in Appendix 3B
x	Export of Meat and Meat Products, unless specifically notified in Appendix 3B
XI	Products wherein precious metal/diamond are used or articles which are studded with precious stones.
XII	Items, which are prohibited for export under Schedule-2 of Export Policy in ITC(HS).

Effect of Public Notice:- Amendments have been made in the rates of reward for certain SI.Nos of Table 2 of Appendix 38 of FTP 2015-20 for exports made w.e.f 01.11.2017 to 30.06.2018 and Table 3 specifying List of Ineligible categories for Duty Credit Scrip entitlement under MEIS.

(Alok Vardhan Chaturvedi)
Director General of Foreign Trade
E-mail: dgft@nic.in

(Issued from File No. 01/611180/68/AM17/PC-3(pt))

चेम्बर की अन्य गतिविधियाँ

टेक्सटाइल मंत्रालय की ओर से एनर्जी सेविंग विषयक बैठक

दिनांक 13 दिसम्बर 2017 को नई दिल्ली में टेक्सटाइल मंत्रालय की ओर से पावरलूम उद्योग में एनर्जी सेविंग विषयक बैठक आयोजित की गई। मेवाड चेम्बर की ओर से मानद महासचिव श्री आर के जैन ने इसमें भाग लिया। इस बैठक में पावरलूम उद्योग के नई एनर्जी एफिसियेन्ट मोटरों के बारे में जानकारी दी गई थी। श्री आर के जैन ने अधिकारियों से इस प्रकार की मोटरों का प्रेक्टिकल डिमोस्ट्रेशन भीलवाड़ा में कराने का मंत्रालय से अनुरोध किया गया, जो कि शीघ्र कराये जाने की संभावना है। उन्होंने यह भी बताया कि पावरलूम उद्योगों की समस्याओं पर एक विस्तृत प्रतिवेदन माननीया मंत्री महोदया को चेम्बर की ओर से समर्पित किया गया। माननीया मंत्री महोदया ने संबंधित अधिकारियों को इस पर आवश्यक कार्यवाही के निर्देश भी दिये गये।

ईज ऑफ डूईंग बिजनेस पर कार्यशाला

दिनांक 17 दिसम्बर 2017 को जयपुर में सीआईआई की ओर से आयोजित "ईज ऑफ डूईंग बिजनेस" पर कार्यशाला आयोजित हुई। मेवाड चेम्बर की ओर से पूर्वाध्यक्ष डॉ पी एम बेसवाल ने इसमें भाग लिया। इस कार्यक्रम में राज्य के उद्योग मंत्री एवं 8 सचिव स्तर के अधिकारी उपस्थित थे। डॉ बेसवाल ने बताया कि दी गई जानकारी के अनुसार राज्य सरकार ने "ईज ऑफ डूईंग बिजनेस" के तहत उद्योग स्थापना से संबंधित काफी प्रक्रियाएँ ऑनलाइन कर दी हैं एवं इसी के संबंध में सुझाव मांगे गये थे।

ग्राउण्ड वाटर उपयोग के लिए ट्यूबवेल की अनुमति

सेन्ट्रल ग्राउण्ड वाटर बोर्ड से जारी विज्ञप्ति के अनुसार ग्राउण्ड वाटर उपयोग के लिए ट्यूबवेल की अनुमति लेना एवं उसके लिए आवेदन करने की अन्तिम तिथि 31 दिसम्बर 2017 है। मेवाड चेम्बर की ओर से इस विषय में विविंग उद्योगों की एब बैठक का आयोजन 30 नवम्बर 2017 को किया गया था। इस विषय में सोना प्रोसेस के श्री एस के सुराना ने बताया कि ऑनलाइन आवेदन काफी सरल प्रक्रिया है एवं मेवाड चेम्बर की ओर से उक्त प्रक्रिया की जानकारी सभी उद्योगों को ईमेल से उपलब्ध करायी गई है।



[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Excise and Customs]

Notification No. 72/2017 - Central Tax
New Delhi, the 29th December, 2017

G.S.R. (E):- In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter in this notification referred to as the Act) and in supersession of notification No. 58/2017 - Central Tax dated the 15th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1414 (E), dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 under subsection (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sr.	Months for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
1	July-November, 2017	10th January, 2018
2	December, 2017	10th February, 2018
3	January, 2018	10th March, 2018
4	February, 2018	10th April, 2018
5	March, 2018	10th May, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

[F. No 349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)
Under Secretary to Government of India

PRE-IMPORT CONDITION IN ADVANCE AUTHORIZATION - CURE IS WORSE THAN DISEASE

By S C Jain

- ON introduction of GST law with effect from 01-07-2017 various customs notifications pertaining to the advance authorization scheme were amended in a manner so as there is no exemption from IGST to the goods imported into India against advance authorization (for short AA).
2. The above step of charging the IGST on inputs against AA resulted in working capital blockage of the exporters inasmuch as they were under obligation to pay the IGST on the inputs imported under AA. Of course, as per the GST provisions such exporters were eligible to take the credit of the IGST paid on the inputs and subsequently claim the refund thereof in terms of Section 16 of the IGST Act. Since it was a long process and it was not so easy to get the refund from the department hence there was a lot of hue and cry from the exporters' community. Their grievances were genuine as they could not afford to block the huge amount by way of payment of IGST as it would not only disturb their financial flow but also it will result in more cost and would make the exports unviable in the international market.
 3. Considering the grievances of the exporters, the Central Government amended various notifications related to the advance authorization scheme vide **Notification No. 79/2017-Cus** dated 13-10-2017. By this notification the goods imported against an advance authorization was exempted from the IGST subject to the conditions that the export obligation would be fulfilled by making **physical exports** alone. Conversely, if a person has imported the goods by claiming the exemption from IGST under the advance authorization then he cannot fulfil his export obligation by way of deemed exports i.e. by supplying the goods to another advance authorization holder, EPCG holder or to an EOU etc. A further condition has been added that in case the person intends to avail the exemption from IGST under the advance authorization then such import will be subject to the condition of **pre-import**.
 4. In other words, the **option of replenishment** will not be available to such person. It is not out of place to mention that under the advance authorization scheme a person can import the inputs first and make the export of resultant products later on or alternatively he can export the goods and then import the inputs as replenishment of the inputs used in the manufacture of the export products. In the amended law the benefit of replenishment would not be available to such persons who intend to claim the exemption from IGST.
 5. However, the said amendment does not mean that a person has to avail the exemption from IGST in all cases even if he intends to fulfil the export obligation by making the physical exports. In other words, if a person chooses to make the physical exports of the goods first and then import the inputs as replenishment then he can do so but in the situation exemption from IGST will not be available to him. Likewise, if a person wants to have the flexibility in his operations he can choose to import the inputs at the beginning on payment of IGST and take the credit thereof as per the provisions of the GST law. In such situations, such person would have the flexibility to fulfil the export obligation by doing the physical exports or by deemed exports or partly by making physical exports and deemed exports. There does not appear to be any ambiguity in the **Notification No. 79/2017-Cus** dated 13- 10-2017 amending the various advance authorization notifications unless the same is interpreted differently by the customs formations at the various ports.
 6. Simultaneously, DGFT has issued a **Notification No. 33/2015-2020** dated 13.10.2017 whereby it was provided that materials imported under the advance authorization would be exempted from IGST and the same would be subject to pre-import condition. It is further provided that in such cases the export obligation has to be fulfilled by making the 'physical exports'. The relevant paragraph of the notification issued by the DGFT is as under:
"4.14: Details of Duties exempted
*Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable . Import against supplies covered under paragraph 7. 02 (c), (d) and (g) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorization for **physical exports** are also exempt from whole of the integrated tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975), as may be provided in the notification issued by Department of Revenue, and such imports shall be subject to **pre-import condition** ."*
 7. From the above paragraph it appears that in case a person wants to take the AA and fulfil the EO by **deemed exports** then he has the flexibility of replenishment but will not get the exemption from IGST on inputs. But imports for physical

exports are necessarily would be exempted from IGST and would also be subject to pre-import condition. This is totally ridiculous as it was never the intention of the exporting community.

8. The above paragraph 4.14 of the Policy is being interpreted by the DGFT offices throughout the country that all advance authorizations for physical exports will be issued subject to pre-import condition. The same wordings have been kept in the mid-term review Policy by the DGFT announced on 5-12-2017. If the interpretation as being given by the Zonal / regional offices of the DGFT is accepted then it would mean that now a person cannot exercise the option of replenishment of the inputs used in the export goods. In other words, he cannot make the exports first and import the inputs later on as replenishment of the inputs used because the advance authorization issued to him is subject to **pre- import condition** . There are lot of cases where the exporters have requested the regional office of the DGFT to remove the pre-import condition specified in the advance authorization as they want to keep the flexibility in importing and exporting of the inputs but their request has been denied on the ground that now all the advance authorization have to be issued with pre-import condition in terms of the amended Policy.
9. Thus, the interpretation of the said paragraph in the above said manner is causing a lot of difficulty to various exporters who want to have the flexibility while operating under the AA scheme. The exemption from IGST has resulted in uncalled for problems for them. As a matter of fact, a majority of the exporters want the flexibility in their operations under the AA scheme. Further by the said interpretation, the provisions relating to replenishment of the inputs in the Policy have become redundant. More so, the said interpretation is not in tune with the amendment made by the customs **notification No. 79/2017-Cus dated 13.10.2017** in as much as the said notification simply places a condition that if the inputs have been imported by availing the exemption from IGST then the export obligation has to be fulfilled by physical exports and subject to pre-import condition which means that in case a person has imported the goods on payment of IGST against the AA scheme then such condition of pre-import would not apply to him even if he has fulfilled the EO by making the physical exports.
10. Obviously, if the said paragraph is not properly clarified or amended it would result in chaos in the times to come. There are lot of exporters who are exporting the goods under the AA first and would like to import the inputs after fulfilment of export obligation even if the AA has been issued with pre- import condition.
11. Needless to say it will invite unnecessary litigation, hefty penalties and writs in the HCs which will result in chaos. It would be better if the issue is clarified in very clear terms at the earliest either by way of Circular by the office of the DGFT or by amending the paragraph 4.14 of the Policy in a suitable manner so that the flexibility of paying the IGST (for the exporters who intend to import the inputs as replenishment against the physical exports or want to fulfil the EO by way of deemed exports) or availing the exemption from IGST (for the exporters who want to avail the option to pre-import and fulfil the EO by physical exports only) in case of imported inputs is maintained. If this clarification is issued immediately then it will save the exporting community from unwarranted litigation and chaos.

(The author is Managing Partner, RSA Legal Solutions, Gurgaon and the views expressed are strictly personal.)



TRANSFER OF CONSTRUCTION MATERIALS, PLANTS, EQUIPMENTS, TOOLS, SPARES, MATERIAL HANDLING EQUIPMENTS FROM ONE SITE TO ANOTHER SITE? – ANY GST IS PAYABLE ?

By Pradeep Kumar Mittal Advocate

After the promulgation of CGST Act, 2017, various significant and important issues were agitating in the minds of Real Estate Developers and the companies engaged in execution of “Works Contract” in relations to (A) transfer of construction materials such as (a) Cement (b) Steel (c) Marble (d) Tiles (e) Floorings (f) Wooden Doors, Windows, Floors, False Ceiling (g) Electrical & Electronics Items (h) Sanitary Items (i) Air-conditioning items (j) Finishing, Furnishing, Items required for completion (k) Paints, Polish, Distemper, Finishing materials (l) other materials, articles, goods required for Construction, Completion, Renovations, Additions, Alterations, Modification etc.etc. (hereinafter called the said “materials”) (B) Material Handling Equipment such as (i) Loaders (ii) Dumpers (iii) Excavators (iv) Road Rollers (v) Paver Finishers (vi) Generators (vii) Welding Machines (viii) Trucks, (ix) Trailers (x) Tankers (xi) Vessels (xii) Buses (C) Spare Parts, Tools, Tackles. etc.

2. It is seldom seen and/or possible that all the materials, as aforesaid, required for one project is fully consumed and utilized

for the said project and nothing is left out to be used and utilized for any other project. Naturally, therefore, any or all the said materials is required to be transferred to any other site(s) either within the same state or outside the State. So long as said the materials/equipments are transferred to any other site within the state, it does not pose any difficulty as it may not amount to supply within the meaning of Section 7 of CGST Act and obviously, therefore, no GST shall be payable. However, if the said materials/equipments are transferred or shifted to any place, outside the State, even without payment of consideration, it would be a case of Clause 2 of Schedule-I of CGST Act – warranting the payment of CGST Act. (Schedule-I speaks of supply without consideration even).

3: Section 7(1) For the purpose of this Act, the expression supply includes:-

- a) All forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- b)
- c) the activities specified in Schedule I, made or agreed to be made without a consideration; and

3.1: The clause 2 of Schedule-I reads as under :- Supply of goods or services or both between the related persons or between distinct persons as specified in Section 25, when made in the course or furtherance of business.

3.2: Section 25(5) of CGST Act, reads as under:-

Where a person who has obtained or is required to obtain registration in a State or Union Territory in respect of an establishment, has an establishment in another State or Union Territory, then such establishments shall be treated as establishments of distinct persons for the purpose of this Act.

4: Let me first deal with the transfer/shifting/movement/carriage of all or any types of material(s) from one site in a state to any other site or sites outside the State. So long as the transfer/shifting/movement is within the same state, it does not pose any problem and undoubtedly no GST shall be payable. The difficulty arises only when there is transfer/shifting/movement from one state to another State. In accordance with the provisions of Clause 2 of Schedule-I (reproduced in para 3.1 above), it shall amounts to supply within the meaning of Section 7 of CGST Act and, therefore, GST would be payable. The question arises as what price or value, such materials or plant is required to be transferred without in any manner violating the provisions of Section 15 of CGST Act or Rule 27 to 33 of CGST Rules. The valuation of materials may not pose serious threat or problem - valuation or pricing of plant, machinery, equipments, tools or tackle or spares, rigs etc. would really pose serious problem as all these items would have been bought in the distant past and valuation or pricing would really call for intense and serious calculation – valuation ultimately may not satisfy Tax Authorities. The process of valuation of materials would be dealt with in another Article as the transfer/movement/shifting of materials from one site to another site in another state or UT shall definitely be termed as “supply” within the meaning of Section 7 of CGST Act as much as the materials would be used for execution of a project.

5: In order to find answer to issue of payability of GST, we may have to see Circulars issued by the Government. The Government of India, Ministry of Finance, Department of Revenue (TRU) has come out with a Circular No.1/1/2017-IGST dated 7th July, 2017 which has further been modified/clarified/enlarged by another Circular No.21/21/2017- GST dated 22.11.2017. Both these Circulars are re-produced below for ready reference.

Circular No.1/1/2017-IGST Dated the 7th of July, 2017

F.No 354/119/2017- TRU (Pt)

Government of India Ministry of Finance Department of Revenue Tax Research Unit

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioner/ Commissioner of Central Tax (All)/ Director General of Systems

Subject: Clarification on Inter- state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance- regarding.

The issue relating to levy of IGST exemption on inter- state movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance, between distinct persons as specified in section 25(4) of the Central Goods and Services Tax Act, 2017, carrying goods or passengers or both; or for repairs and maintenance, [except in cases where such

movement is for further supply of the same conveyance] has been examined.

In the above context, the legal provisions in GST laws are as under:

- a. As per section 24(1) (i) of the Central Goods and Services Tax Act, 2017, persons making any inter-State taxable supply shall be required to be registered under this Act.
- b. As per section 25(4) of the said Act a person who has obtained or is required to obtain more than one registration, whether in one State or Union territory or more than one State or Union territory shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act.
- c. Schedule I to the said Act specifies situations where activities are to be treated as supply even if made without consideration which also includes supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business
- d. Section 7 (2) envisages where that activities or transactions undertaken by the Central Government, a state Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on recommendations of the Council, shall be treated neither as a supply of goods nor a supply of services.

Against the above background, the issue of interstate movement of goods like movement of various modes of conveyance, between distinct persons as specified in section 25(4) of the said Act, not involving further supply of such conveyance, including-

- | | |
|-----------------|-----------------|
| i. Trains | ii. Buses, |
| iii. Trucks, | iv. Tankers, |
| v. Trailers | vi. Vessels |
| vii. Containers | viii. Aircrafts |

carrying goods or passengers or both; or (b) for repairs and maintenance, [except in cases where such movement is for further supply of the same conveyance] was discussed in GST Council's meeting held on 11th June, 2017 and the Council recommended that such inter-state movement shall be treated 'neither as a supply of goods or supply of service' and therefore not be leviable to IGST.

In view of above, it is hereby clarified that “inter-state movement of goods like movement of various modes of conveyance, between distinct persons as specified in section 25(4) of the Central Goods and Services Tax Act, 2017, including the ones specified at (i) to (viii) of para 3, may not be treated as supply and consequently IGST will not be payable on such supply.

However, applicable CGST/SGST/IGST, as the case may be, shall be leviable on repairs and maintenance done for such conveyance.

Circular No. 21/21/2017- GST Dated the 22nd of November, 2017

F. No. 354/320/2017-TRU (Pt)

Government of India Ministry of Finance

Department of Revenue Tax Research Unit

The Principal Chief Commissioner/Chief Commissioners/Principal Commissioners/ Commissioner of Central Tax (All)/ Director General of Systems

Subject: Clarification on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes] – regarding.

The issue of IGST exemption on interstate movement of various modes of conveyance, between distinct persons as specified in Section 25(4) of the Central Goods and Services Tax Act, 2017, carrying goods or passengers or both ; or for repairs and maintenance,[except in cases where such movement is for further supply of the same conveyance] was examined and a circular 1/1/2017-IGST dated 7.7.2017, was issued clarifying that such interstate movement shall be treated “ neither as a supply of goods nor supply of Service” and therefore would not be leviable to IGST

The issue pertaining to inter- state movement of rigs, tools and spares , and all goods on wheels [like cranes] was discussed in GST Council's meeting held on 10th November , 2017 and the Council recommended that circular 1/1/2017- IGST shall

mutatis mutandis apply to inter-state movement of such goods, and except in cases where movement of such goods is for supply of the same goods, such inter-state movement shall be treated 'neither as supply of goods or supply of service, and consequently no IGST would be applicable on such movements.

In this context, it is also reiterated that applicable CGST/SGST/IGST, as the case maybe, is leviable on repairs and maintenance done for such goods.

Difficulty if any, in the implementation of the circular should be brought to the notice of the Board. Hindi version would follow (Ruchi Bisht)

Under Secretary (TRU)

6: Para 3 of the Circular No.1/1/2017 dated 7th July, 2017, inter-alia, clarify that whenever there is inter-state movement of goods like movement of various modes of conveyance such as (i) trains, (ii) buses, (iii) trucks, (iv) tankers, (v) trailers, (vi) vessels, (vii) containers and (viii) aircrafts for the purpose of movement of either goods or passenger or both and not for the purpose of supply, such movement shall not be treated as "Supply" within the meaning of Section 7 of CGST Act entailing payment of IGST. In other words, whenever there is a inter-state movement of goods which are in the nature of (i) trains, (ii) buses, (iii) trucks, (iv) tankers, (v) trailers, (vi) vessels, (vii) containers and (viii) aircrafts (ix) other vehicles of similar nature and when any of these move from one site to another site in another state, there would not be any levy of GST as per above Circular dated 7th July, 2017. It would be beneficial to know, at this stage, the definition of "goods" as defined in Section 2(52) of CGST Act, reproduced below:-

Section 2(52): "Goods" means every kind of moveable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.

7: The Supreme Court in the case of H Anraj Vs. Government of Tamil Nadu MANU/SC/0318/1985 has defined the "goods" in the following words:-

22: Section 2(7) of the Sale of Goods Act defines 'goods' as meaning "every kind of movable property other than actionable claims and money". Section 3(26) of the General Clauses Act, 1897 defines 'immovable property' by stating that it "shall include land, benefit to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth", while 'movable property' is defined in Section 3(36) thus: "Movable property" shall mean property of every description, except immovable property.

It is thus clear that when Section 2(7) of the Sale of Goods Act defines 'goods' as meaning 'every kind of movable property other than actionable claims and money', the expression 'movable property' occurring therein must mean property of every description except immovable property.

8: Therefore, with such expansive and wide meaning of word "goods", it would cover everything available on the earth except (i) land and (ii) immovable property. In other words, the "goods" would encompass all types of plant, machinery, equipments etc and would include (i) Trains, (ii) Buses, (iii) Trucks, (iv) Tankers, (v) Trailers, (vi) Vessels, (vii) Containers, (viii) Aircrafts (ix) Road Rollers (x) Paver Finishers (xi) Mixer (xii) Grinders (xiii) Generators (xiv) Welding machines (xv) Rigs (xvi) Cranes (xvii) all other Material Handling Equipments and when any of these move from one state to another state or UT in the aid or for the purpose of execution of any project or for any other purpose such as (i) repair (ii) maintenance or (iii) renewals/overhauling, it shall not amount to "supply" within the meaning of Section 7 of CGST Act, as explained and amplified in para 3 of the Circular No.1/1/2017 dated 7.7.2017 and obviously, therefore, shall not be subject to payment of IGST. In fact, the above issue has been troubling the mind of trade and industry engaged in (a) Real Estate Business (b) Works Contract (c) Execution of Turn-Key Contract. Needless to say, if the movement of any of the above items takes place within the same State, there is absolutely no question of supply within the meaning of Section 7 CGST Act, and obviously no question payment of either CGST or SGST or UTGST.

9: The interpretation which I am canvassing is fully supported by some of the landmark judgments of the Hon'ble Supreme Court in the case of Standard Chartered Bank and Ors. vs. Directorate of Enforcement and Ors. (24.02.2006 - SC): MANU/SC/8069/2006, has observed as under:-

In view of the immunity from challenge enjoyed by the provisions of the Act, there arises no necessity to read down the provisions of the Act so as to ensure that they do not violate the rights conferred by Article 14 of the Constitution. The provisions, therefore, call for a natural interpretation and, if necessary, a purposive interpretation, keeping in view the object

sought to be achieved by the Act. In the guise of interpretation, there is no occasion to whittle down the ambit of the provisions to save them from the charge of arbitrariness, hit by Article 14 of the Constitution.

10: The Supreme Court in the case of Southern Electricity Supply Company of Orissa Limited (Southco) and Another V. Sri Seetaram Rice Mill MANU/SC/1334/2011 : (2012) 2 SCC 108 laid down golden rule of interpretation.

57: No doubt, it is possible that two interpretations can be given to the expression 'accidental falling of a passenger from a train carrying passengers', the first being that it only applies when a person has actually got inside the train and thereafter falls down from the train, while the second being that it includes a situation where a person is trying to board the train and falls down while trying to do so. Since the provision for compensation in the Railways Act is a beneficial piece of legislation, in our opinion, it should receive a liberal and wider interpretation and not a narrow and technical one. Hence, in our opinion the latter of the abovementioned two interpretations i.e. the one which advances the object of the statute and serves its purpose should be preferred

11: The Supreme Court in the case of RBI V. Peerless General Finance and Investment Company Limited MANU/ SC/ 0073/ 1987 : (1987) 1 SCC 424 has observed as under:-

33. Interpretation must depend on the text and the context. They are the bases of interpretation. One may well say if the text is the texture, context is what gives the colour. Neither can be ignored. Both are important. That interpretation is best which makes the textual interpretation match the contextual. A statute is best interpreted when we know why it was enacted. With this knowledge, the statute must be read, first as a whole and then section by section, clause by clause, phrase by phrase and word by word. If a statute is looked at, in the context of its enactment, with the glasses of the statute-maker, provided by such context, its scheme, the sections, clauses, phrases and words may take colour and appear different than when the statute is looked at without the glasses provided by the context. With these glasses we must look at the Act as a whole and discover what each section, each clause, each phrase and each word is meant and designed to say as to fit into the scheme of the entire Act. No part of a statute and no word of a statute can be construed in isolation. Statutes have to be construed so that every word has a place and everything is in its place. It is by looking at the definition as a whole in the setting of the entire Act and by reference to what preceded the enactment and the reasons for it that the Court construed the expression 'Prize Chit' in Srinivasa and we find no reason to depart from the Court's construction.

12: In the light of the above well-settled principle of interpretation, in my humble view, whenever there is a shifting/ transfer/ movement / transportation of any of the items (as specified in para 8 herein above) from one site to another site within the same State or from one place to another place but outside the State or UT, it shall not be treated as "Supply" within the meaning of Section 7 of CGST Act and consequently, no IGST shall be payable so long as the assessee himself is not treating "supply".

13: In the above case, since there is no "supply" within the meaning of Section 7, hence "Tax Invoice" within the meaning of Rule 46 of CGST Rules shall not be required to be issued whenever there is a movement, transfer, shifting or transportation of items (outlined in para 8 above) outside the State to any other State or UT, the delivery challan shall be required to be issued as required under Rule 55 (1) © of CGST Rule.

14: The transfer, movement, shifting or transportation from one state to another State or UT, of any of the items as specified in para 8 hereinabove, if not treated as supply, it shall substantially save the working capital of the company – otherwise whenever there is movement, transfer, shifting or transportation, the IGST would be payable.

15: The next issue which falls for consideration is about the treatment of (A) transfer of construction materials such as (a) Cement (b) Steel (c) Marble (d) Tiles (e) Floorings (f) Wooden Doors, Windows, Floors, False Ceiling (g) Electrical & Electronics Items (h) Sanitary Items (i) Air-condition items (j) Finishing, Furnishing, Items required for completion (k) Paints, Polish, Distemper, Finishing materials (l) other materials, articles, goods required for Construction, Completion, Renovations, Additions, Alterations, Modification etc.etc. (hereinafter called the said "materials" (B) Material Handling Equipment such as (i) Loaders (ii) Dumpers (iii) Excavators (iv) Road Rollers (v) Paver Finishers (vi) Generators (vii) Welding Machines (viii) Trucks, (ix) Trailers (x) Tankers (xi) Vessels (xii) Buses (C) Spare Parts, Tools, Tackles, Oils, Lubricants etc.etc. In order to find answer to the above, it would be beneficial to read para 3(a) of the Circular No.1/1/2017 dated 7th July, 2017 read with para 2 of the Circular No.21/21/2017 dated 22nd November, 2017 and conjoint reading of the above two circulars, makes it very clear that any materials, items, goods, substance, when carried on any conveyance on wheels, the same shall again not amount to supply within the meaning of Section 7 of CGST Act and naturally, therefore, not liable to payment of IGST.



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BIRLA CORPORATION LIMITED

Corporate Office : 1, Shakespeare Sarani (2nd Floor), Kolkata - 700071, Phone : +91 33 6603 3300-02, Fax : +91 33 2288 4426

Registered Office : Birla Building, 9/1 R.N. Mukherjee Road, Kolkata - 700001, Phone : +91 33 3057 3700 / 3041 0900, Fax : +91 33 2248 2872 / 7988, www.birlacorporation.com

Units : Birla Cement Works & Chanderia Cement Works, Madhavnagar, Sector - III, P.O. Chanderia - 312021, Chittorgarh (Raj.)
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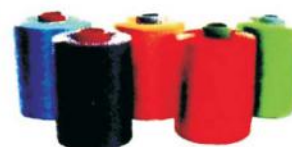


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Sister Concern -

SUMANGLAM SUITINGS PVT. LTD.

G-134-137, RIICO Ind. Area,
IV Phase, BHILWARA - 311 001
Ph. : +91-1482-260722
+91-1482-260334
E-mail : sumanglamsuitings@gmail.com