



वर्ष 48 अंक 7  
31 जुलाई 2018

# मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

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राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर



Shri Piyush Goyal, Hon'ble Minister of Finance alongwith Smt. Vasundhara Raje  
in a special programme of Goods and Service Tax organized  
by Government of Rajasthan on 14.07.2018 at Jaipur

**मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री**

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1



## SEMINAR ON CRITICAL ISSUES OF GOODS AND SERVICE TAX - 30-07-2018



जीएसटी कर विशेषज्ञ जयपुर के सीए श्री रंजन मेहता का स्वागत करते हुए वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया।



सेमीनार में उपस्थित सदस्यगण एवं प्रोफेशनल्स।



मंचासीन श्री रंजन मेहता एवं श्री जे के बागडोदिया।



सेमीनार में उपस्थित सदस्यगण एवं प्रोफेशनल्स।



प्रजेन्टेशन देते हुए सीए श्री रंजन मेहता

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## AFFILIATION

### AT THE INTERNATIONAL LEVEL

International Chamber of Commerce, Paris (France)

### AT THE NATIONAL LEVEL

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

Indian Council of Arbitration, New Delhi

National Institute for Entrepreneurship and Small Business

Development (NIESBUD), New Delhi.

Confederation of All India Traders, New Delhi

### AT THE STATE LEVEL

Rajasthan Chamber of Commerce & Industry, Jaipur.

The Employers Association of Rajasthan, Jaipur.

Rajasthan Textile Mills Association, Jaipur

## REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

- All India Power loom Board, Ministry of Textile, Govt. of India, New Delhi

- National Coal Consumer Council, Coal India Ltd., Kolkata

- State Level Tax Advisory Committee, Govt. of Rajasthan, Jaipur

- State Level Industrial Advisory Committee, Govt. of Rajasthan, Jaipur

- Regional Advisory Committee, Central Excise, Jaipur

- Foreign Trade Advisory Committee, Public Grievance, Customs, Jaipur

- DRUCC/ZRUCC of North Western Railways

## INDEX

विवरण	पेज नं.
जीएसटी की विसंगतियों को दूर कराने में मेवाड चेम्बर की सफल भूमिका	4
कार्यकारिणी समिति की बैठक दिनांक 18.07.2018	5
जीएसटी राज्यस्तरीय समारोह में मेवाड चेम्बर सम्मानित	8
केंद्रीय वित्त मंत्री श्री पीयूष गोयल और मुख्यमंत्री श्रीमति वसुंधरा राजे के समक्ष टेक्सटाइल में जीएसटी विसंगतियों पर प्रस्तुतिकरण	9
मेवाड चेम्बर की जीएसटी सलाहकार समिति की बैठक	9
Seminar on Critical issues of GST	9
प्रतिवेदन	10-25
संगम उद्योग समूह द्वारा एक लाख पौधे व 5 हजार ट्रीगार्ड निःशुल्क वितरण	20
Recommendations made during the 28th Meeting of the GST Council held in New Delhi on 21 <sup>st</sup> July, 2018	25
GST council approves Simplified GST Return	26
GST Rate On Services	26
Notifications issued giving effect to the decisions taken in the 28 <sup>th</sup> GST Council Meeting held on 21 <sup>st</sup> July 2018	28
UPDATES	30

## जीएसटी की विसंगतियों को दूर कराने में मेवाड चेम्बर की सफल भूमिका

देश में 1 जुलाई 2017 से जीएसटी कर प्रणाली लागू हुई। इसके लागू होने के पहले एवं बाद में मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री ने जीएसटी विषय की व्यावहारिक एवं तकनीकी जानकारी सदस्यों को देने के लिए एवं नई कर प्रणाली को सही तरीके से समझने के लिए एवं सदस्यों को आ रही व्यावहारिक एवं तकनीकी समस्याओं का समाधान करने के लिए विभिन्न सेमिनार एवं कार्यशाला का आयोजन किया। परिणामस्वरूप उद्योग एवं व्यापार जगत ने जीएसटी प्रणाली को सकारात्मक रूप से स्वीकार किया। वहीं केन्द्र सरकार एवं राज्य सरकार स्तर पर व्यक्तिगत रूप से सम्पर्क करके एवं समय समय पर विभिन्न प्रतिवेदन भेजकर इस प्रणाली में आ रही विभिन्न तकनीकी एवं व्यावहारिक विसंगतियों को दूर कराने में भी सफलता प्राप्त की। चेम्बर द्वारा जीएसटी से संबंधित 120 से अधिक प्रतिवेदन केन्द्र एवं राज्य सरकार तथा विभिन्न अधिकारियों को भेजे गये। मेवाड चेम्बर की उपरोक्त सकारात्मक भूमिका के लिए 6 जून 2018 को जयपुर में केन्द्रीय उत्पाद एवं सेवाकर विभाग द्वारा आयोजित एक विशेष समारोह में राज्य के उद्योगमंत्री एवं सीजीएसटी के मुख्य आयुक्त ने मेवाड चेम्बर को सम्मानित किया।

राज्य सरकार द्वारा 14 जुलाई 2018 को जयपुर में जीएसटी पर एक विशेष कार्यशाला का आयोजन किया गया, जिसकी अध्यक्षता माननीया मुख्यमंत्री श्रीमति वसुंधरा राजे ने की। केन्द्रीय वि। मंत्री (कार्यवाहक) माननीय श्री पीयूष गोयल इस कार्यक्रम के मुख्य अतिथि के रूप में जयपुर पधारे। राज्य के राजस्व सचिव श्री प्रवीण गुप्ता ने राजस्थान के टेक्सटाइल उद्योग के प्रतिनिधि के रूप में मेवाड चेम्बर को टेक्सटाइल क्षेत्र के लिए जीएसटी की विभिन्न विसंगतियों को तार्किक रूप से केन्द्रीय वि। मंत्री एवं मुख्यमंत्री महोदय के सामने रखने के लिए आमंत्रित किया। मेवाड चेम्बर की ओर से मानद महासचिव श्री आर के जैन ने इसमें भाग लिया।

कार्यशाला में केन्द्रीय वित्त मंत्री श्री पीयूष गोयल और मुख्यमंत्री श्रीमति वसुंधरा राजे से व्यक्तिगत रूप से आपसी चर्चा के लिए राउण्ड टेबल व्यवस्था की गई, जिसमें राज्य सरकार के उद्योग मंत्री एवं केन्द्र एवं राज्य के वरिष्ठ अधिकारी भी उपस्थित थे। राजस्थान चेम्बर एवं सीआईआई के बाद मेवाड चेम्बर को तीसरे नम्बर पर टेक्सटाइल जगत की बात रखने के लिए बुलाया गया। केन्द्रीय वित्त मंत्री श्री पीयूष गोयल एवं मुख्यमंत्री श्रीमति वसुंधरा राजे ने मेवाड चेम्बर के प्रस्तुतिकरण को ध्यान से सुना एवं कई बिन्दु नोट किये।

चेम्बर ने अपने प्रस्तुतिकरण में मुख्य रूप से विविंग सेक्टर को इनपुट टैक्स क्रेडिट का रिफण्ड नहीं मिलने से विविंग उद्योग के आर्थिक संकट एवं उद्योग के बन्द होने की संभावनाओं के बारे में गम्भीरता से बताया। इसके साथ ही जोब वर्क एवं इन्ट्रास्टेट माल परिवहन पर ई-वे बिल की आवश्यकता से मुक्त करने, आईटीसी-04 की विसंगतियों को दूर करने, ईपीसीजी स्कीम को आगे बढ़ाने, तकनीकी या मामूली गलतियों पर इ वे बिल पर पेनेल्टी सहित अनेक समस्याओं को भी रखा गया।

माननीय वि। मंत्री ने सभी समस्याओं को व्यावहारिक रूप से देखते हुए उनका अतिशीघ्र समाधान करने का आश्वासन दिया एवं चेम्बर से टेक्सटाइल सेक्टर की विभिन्न विसंगतियों के संबन्ध में प्रतिवेदन को संक्षिप्त रूप से उन्हें भेजने को कहा। 17 जुलाई 2018 को चेम्बर ने माननीय वि। मंत्री, केन्द्रीय राजस्व सचिव, राज्य की मुख्यमंत्री, उद्योग मंत्री, राजस्व सचिव आदि को जीएसटी सम्बन्धी इस सांराश प्रतिवेदन को भेजा। साथ ही अन्य राज्यों—गुजरात, मध्यप्रदेश, महाराष्ट्र, तमिलनाडू आदि के चेम्बर ऑफ कॉमर्स एवं इन राज्यों के राजस्व सचिव को हमारे प्रतिवेदन की प्रति भेजकर उनके स्तर से भी टेक्सटाइल उद्योग की जीएसटी समस्याओं को जीएसटी कॉन्सिल की आगामी बैठक में रखने का आग्रह किया।

उल्लेखनीय है कि पूरे देश में फेब्रिक्स पर Excess Accumulated Input Tax Credit के रिफण्ड के विषय को मेवाड चेम्बर ने प्रमुखता से उठाया एवं जीएसटी लागू होने के बाद जुलाई 2017 से चेम्बर इसके लिए लगातार प्रयासरत रहा, इसके लिए चेम्बर के प्रतिनिधिमण्डल ने दिल्ली जाकर केन्द्रीय वि। मंत्री, केन्द्रीय वि। राज्य मंत्री, केन्द्रीय कपडा मंत्री, केन्द्रीय राजस्व सचिव, राज्य के उद्योगमंत्री, राज्य के राजस्व सचिव एवं विभिन्न मंत्रालयों एवं अधिकारियों से मुलाकात की एवं समय-समय पर विभिन्न प्रतिवेदन भेजकर टेक्सटाइल क्षेत्र की विसंगतियों को दूर करने में प्रयासरत रहे। उपरोक्त प्रयासों से मेवाड चेम्बर को आशातीत सफलता मिली। 21 जुलाई 2018 को जीएसटी कॉन्सिल की बैठक में मेवाड चेम्बर की प्रमुख मांग को स्वीकार करते हुए फेब्रिक्स पर 1 अगस्त 2018 से Excess Accumulated Input Tax Credit का रिफण्ड देने की घोषणा की।

चेम्बर के सभी पूर्वाध्यक्षों, पदाधिकारियों एवं सभी सदस्यों के सक्रिय सहयोग एवं मार्गदर्शन से टेक्सटाइल एवं अन्य औद्योगिक सेक्टर की जीएसटी से संबंधित विभिन्न विसंगतियों एवं समस्याओं को दूर करने में सफलता प्राप्त हुई है। इसके लिए मैं, केन्द्रीय वि। मंत्री श्री पीयूष गोयल, राज्य की मुख्यमंत्री श्रीमति वसुंधरा राजे, केन्द्रीय राजस्व सचिव डॉ हसमुख अधिया, केन्द्रीय वस्त्र आयुक्त डॉ कविता गुप्ता, राज्य के उद्योगमंत्री श्री राजपाल सिंह शेखावत, राज्य के राजस्व सचिव श्री प्रवीण गुप्ता, वाणिज्यकर आयुक्त श्री आलोक गुप्ता, सीजीएसटी आयुक्त श्री सी के जैन, राज्य के वि। विभाग में विशेषाधिकारी श्रीमति मीनल भोंसले सहित विभिन्न अधिकारियों का उनके द्वारा दिये गये सहयोग के लिए हार्दिक आभार व्यक्त करता हूँ।

मैं चेम्बर के सभी सदस्यों के सक्रिय सहयोग के साथ अन्य सभी संगठनों एवं मीडिया का भी हार्दिक आभार व्यक्त करता हूँ जिनके

प्रत्यक्ष एवं अप्रत्यक्ष सहयोग के कारण विभिन्न समस्याओं के निराकरण में सफलता मिली, मुझे आशा ही नहीं अपितु पूर्ण विश्वास है कि, आप सभी के मार्गदर्शन एवं सहयोग से कुछ शेष रह गई अन्य समस्याओं के निराकरण में भी सफलता प्राप्त होगी। पुनः आप सभी के सहयोग के लिए धन्यवाद एवं आभार।

दिनेश नौलखा  
(अध्यक्ष)

## मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाडा कार्यकारिणी समिति की बैठक दिनांक 18.07.2018

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की कार्यकारिणी समिति की बैठक दिनांक 18.07.2018 को मेवाड़ चेम्बर भवन में सायं 4.00 बजे आयोजित की गई। बैठक की अध्यक्षता अध्यक्ष श्री दिनेश नौलखा ने की।

1 मानद महासचिव श्री आर के जैन ने बताया कि 12.04.2018 को आयोजित कार्यकारिणी समिति की बैठक कार्यवाही विवरण चेम्बर पत्रिका के अप्रैल 2018 के अंक में प्रकाशित किया गया है। उपस्थित सदस्यों ने दिनांक 12.04.2018 की बैठक की कार्यवाही विवरण की पुष्टि की।

2 निम्न सदस्यों ने अनुपस्थिति चाही जो स्वीकृत की गई –

श्री आर पी दसौरा	हिन्दुस्तान जिंक लिमिटेड
श्री राजेश कक्कड	बिरला कॉरपोरेश लिमिटेड
श्री अनिल मानसिंहका	शारदा स्पनटेक्स प्रा लि
श्री जे सी लढढा	सुदिवा स्पिनर्स प्रा लि
श्री अनिल शर्मा	ए इन्फ्रास्ट्रक्चर लिमिटेड
श्री एस के सुराणा	ब्यूकेयर टेक्नोसोल्यूशन
श्री ए के मेहता	बीएसएल लिमिटेड (प्रोसेस डिविजन)
श्री के सी प्रहलादका	भीलवाडा टेक्सटाइल एजेन्ट एसोसियेशन
श्री सन्मति जैन	श्री गुड्स केरियर्स
श्री संजय पेडीवाल	सिन्थेटिक्स विविंग मिल्स एसोसियेशन
श्री पी एस तलेसरा	तलेसरा इलेक्ट्रीक स्टोर
श्री राजेन्द्र गौड	जिन्दल शाँ लिमिटेड

3 मानद महासचिव श्री आर के जैन ने बताया कि चेम्बर के वर्ष 2017-2018 के लेखा-जोखा अंकेक्षक मेसर्स एस डाड एण्ड कम्पनी द्वारा अंकेक्षित किये जाकर प्रारूप लेखा-जोखा भेजे गये हैं। श्री जैन ने इन्हें सदस्यों के अवलोकनार्थ एवं पारित करने के लिए प्रस्तुत किये। सदस्यों ने अवलोकन कर इस पर विचार विमर्श के दौरान लेखा-जोखा के शिड्यूल में कुछ संशोधन के सुझाव दिये-

Schedule-5 में सेन्ट्रल बैंक में प्रदर्शित जमा राशि में एफडीआर एवं चालू खाते का अलग-अलग प्रदर्शन किया जाए।

Schedule-9 में प्रदर्शित क्लब सर्विस प्राप्ति को शिड्यूल 7 में 2017-18 की सदस्यता शुल्क प्राप्ति में जोडा जाए।

Schedule-9 में प्रदर्शित विज्ञापन प्राप्ति एवं अन्य जमा (other than member) को एक साथ जोडा जाकर एक मद में प्रदर्शित किया जाए।

Schedule-10 में प्रदर्शित गोल्डन जुबली कार्यक्रम पर इस वर्ष में प्रदर्शित खर्च 6000 रुपये को विभिन्न कार्यक्रम खर्चों में ही जोडा जाए।

उक्त संशोधन सुझावों के साथ उपस्थित सदस्यों ने सर्वसम्मति से वर्ष 2017-2018 के अंकेक्षित लेखा-जोखा पारित किये।



4 नये सदस्यता प्रस्ताव –

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

**एसोसियेट्स श्रेणी**

	इकाई का नाम	प्रतिनिधि का नाम	कार्यक्षेत्र
1	सिक्थोर मितरिंग एण्ड सर्विसेज (भीलवाडा) प्रा लि	श्री अमित माथुर	इलेक्ट्रीक सर्विस
2	एयरटेक्स (इण्डिया) प्रा लि	श्री ललित पोरवाल	विविंग इकाई
3	चेयरमेन सिल्क मिल्स प्रा लि	श्री महेन्द्र अग्रवाल	विविंग इकाई
4	लक्ष्मी विशाल फेब्रिक्स प्रा लि	श्री विशाल बुबना	विविंग इकाई
5	क्रियटिव ऑटोमेशन सिस्टम	श्री नीरज ओझा	ऑटोमेशन सर्विस
6	सुप्रीम मोटर्स	श्री महेन्द्र लोढा	ऑटोमाबाइल्स
7	स्टार स्पनटेक्स	श्री वरुण अग्रवाल	यार्न ट्रेडिंग
8	श्री राम सिन्थेटिक्स	श्री राम प्रकाश सोमाणी	टेक्सटाइल ट्रेड
9	टफवुड डोर्स एण्ड एसेसरीज प्रा लि	श्री प्रवीण खेमका	वुडन उद्योग
10	राज इण्डस्ट्रीज	श्री प्रताप सिंह राजपुत	सीमेन्ट टाइल्स
11	बी बी गुप्ता एण्ड एसोसियेट्स	श्री बी बी गुप्ता	चार्टर्ड एकाउन्टेन्ट्स
12	एस्ट्रो-टेक	श्री रतन लाल दरगड	आर्टीटेक एवं इंजिनियर
13	हार्दिक इम्पेक्स	श्री जगदीश मालू	फेब्रिक्स निर्यातक
14	एडोर सुटिंग प्रा लि	श्री अभय कुमार गोखरू	फेब्रिक्स निर्यातक
15	इनाणी मार्बल्स प्रा लि	श्री हरीश के इनाणी	मार्बल निर्यातक
16	स्पनवेल सिन्थेटिक्स प्रा लि	श्री ऋषि परसरामपुरिया	फेब्रिक्स निर्यातक
17	विजयम एकजिम	श्री अशीष जागेटिया	फेब्रिक्स निर्यातक
18	अनु इम्पेक्स	श्री थुलसीधरण	फेब्रिक्स निर्यातक
19	खुशी टेक्सटाइल	श्री सुनील सोनी	फेब्रिक्स निर्यातक
20	गुलाब सुटिंग प्रा लि	श्री प्रकाश चन्द माली	फेब्रिक्स निर्यातक
21	दी यार्न गुरु इण्डिया आईएनसी	श्री अभिषेक लखानी	यार्न निर्यातक
22	भीलवाडा हाई-टेक इंजिनियरिंग	श्री अमरसिंह राठौड	मशीनरी निर्यातक

**एसोसियेट्स श्रेणी**

1	मोटर पार्ट्स डीलर्स एसोसियेशन	श्री श्याम सुन्दर नौलखा	मोटर पार्ट्स एसोसियेशन
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5 सदस्यता त्याग पत्र – मानद महासचिव श्री आर के जैन ने बताया कि निम्न सदस्यों से त्याग पत्र प्राप्त हुए हैं। उपस्थित सदस्यों ने इन पर विचार विमर्श के बाद त्याग पत्र स्वीकार किये गये –

1	अजय एजेन्सीज	श्री दीपक मानसिंहका	एसोसियेट्स
2	शारदा यूरोप एसपी जेडओ ओ	श्री ए के मानसिंहका	एसोसियेट्स
3	केमरीच फेब्रिक्स	श्री वैभव जैन	एसोसियेट्स
4	एयरस्पन सिन्थेटिक्स प्रा लि	श्री मुकेश एम शाह	एसोसियेट्स
5	ग्राविन इण्डिया	श्री राजेन्द्र ढाबरिया	एसोसियेट्स
6	श्री बंशी लाल नन्दवाना	श्री बंशी लाल नन्दवाना	साधारण
7	श्री सत्यनारायण कचोलिया	श्री एस एन कचोलिया	साधारण

## 6 अन्य बिन्दु अध्यक्ष महोदय की अनुमति से—

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

अ) उन्होंने बताया कि चेम्बर के सदस्य सभी प्रोसेस हाउसों की बैठक में पेटकॉक उपयोग पर प्रतिबन्ध के संबंध में विचार किया जाकर, सभी प्रोसेस हाउसों की ओर से मेवाड चेम्बर द्वारा माननीय उच्चतम न्यायालय में याचिका दायर करने का आग्रह किया गया। प्रारम्भिक खर्च के रूप में सभी इकाईयां 1—1 लाख रुपये चेम्बर को देने का निर्णय भी किया गया। याचिका दायर करने, एडवोकेट तय करने आदि के लिए पूर्वाध्यक्ष श्री वी के सोडानी की अध्यक्षता में एक कमेटी भी बनाई गई। उन्होंने बताया कि इस इस मद में 16 प्रोसेस हाउसों से चेक प्राप्त हो चुके हैं। श्री आर एल काबरा ने कहा कि उक्त विचार विमर्श के बाद अभी तक याचिका दायर नहीं की गई है। श्री जैन ने कहा कि संबंधित सभी इकाईयों से तयकी गई राशि चेम्बर को प्राप्त होने में विलम्ब होने से देरी हुई तथा यह प्रकरण प्रोसेस हाउस सलाहकार समिति के चेयरमेन द्वारा देखा जा रहा है। श्री वी के सोडानी ने बताया कि इस प्रकरण में उच्चतम न्यायालय स्तर के वरिष्ठ एडवोकेट से सम्पर्क किया गया, लेकिन कोई सीधे वार्ता के लिए तैयार नहीं हुए, अब कुछ एडवोकेट इस कार्य के लिए तैयार हुए हैं, उनसे चर्चा की जा रही है एवं प्रकरण की तकनीकी समीक्षा के बाद शीघ्र ही आवश्यक कदम उठाये जायेंगे।

ब) श्री आर के जैन ने बताया कि मेगा पावरलूम कलस्टर के लिए कलस्टर मैनेजमेन्ट टेक्नीकल एडवाजर नियुक्त करने की अवधि चेम्बर के प्रयासों से पुनः एक माह बढ़ाई गई है, लेकिन कोई भी एजेन्सी राजस्थान में आने को तैयार नहीं है। श्री एस पी नाथानी एवं श्री दिनेश नौलखा ने कहा कि पहले इसके लिए संबंधित उद्यमियों की एक बैठक बुलाई जाए कि इस योजना के तहत निवेश करने में रुचि भी रखता है या नहीं। विचार विमर्श के बाद ऐसी एक बैठक शीघ्र बुलाने का निर्णय लिया गया।

स) श्री आर के जैन ने बताया कि जीएसटी के विषय में 14 जुलाई 2018 को जयपुर में राज्य सरकार की ओर से आयोजित जीएसटी पर विशेष कार्यशाला में भाग लेने के लिए राज्य के राजस्व सचिव श्री प्रवीण जी गुप्ता का विशेष निमंत्रण एवं फोन आया एवं उन्होंने इस कार्यशाला में केन्द्रीय वि। मंत्री श्री पीयूष गोयल एवं मुख्यमंत्री श्रीमति वसुन्धरा राजे के समक्ष टेक्सटाइल क्षेत्र में जीएसटी समस्याओं के प्रस्तुतिकरण के लिए मेवाड चेम्बर को विशेष रूप से आमंत्रित किया।

उन्होंने बताया कि चेम्बर ने अपने प्रस्तुतिकरण में इन्ट्रास्टेट ई—वे बिल के अतिरिक्त मुख्य रूप से विविंग सेक्टर को इनपुट टेक्स क्रेडिट का रिफण्ड नहीं मिलने से विविंग उद्योग के आर्थिक संकट एवं उद्योग के बन्द होने की संभावनाओं के बारे में गम्भीरता से बताया एवं केन्द्रीय वि। मंत्री पीयूष गोयल ने इस विषय को नोट किया। इसके साथ ही आईटीसी—04, ईपीसीजी स्कीम को आगे बढ़ाने, जीएसटी रिफण्ड में देरी पर ब्याज सहित भुगतान करने तथा अन्य तकनीकी समस्याओं को भी रखा गया।

डॉ पी एम बेसवाल एवं श्री एस पी नाथानी आदि ने कहा कि जीएसटी की समस्याओं आदि पर श्री आर के जैन ने काफी प्रयास एवं कार्य किये हैं एवं काफी प्रकरणों में चेम्बर को सफलता मिली है। जिसके लिए श्री जैन बधाई के पात्र हैं। उपस्थित सभी सदस्यों ने ताली बजाकर इसका समर्थन किया।

द) उन्होंने बताया कि जिन उद्योगों ने केन्द्रीय भूजल विभाग को उद्योगों में पेयजल के लिए स्थापित ट्यूबवेल की अनुमति या एनओसी के लिए आवेदन किया, उनमें से लगभग सभी आवेदन निरस्त किये जा चुके हैं। विचार विमर्श के दौरान श्री एस पी नाथानी ने कहा कि यद्यपि उद्योगों को पेयजल रीको को उपलब्ध कराना है, लेकिन ऐसी व्यवस्था नहीं होने से उद्यमियों ने रीको की अनुमति प्राप्त कर ट्यूबवेल स्थापित किये हैं लेकिन चूंकि यह मामला केन्द्रीय भूजल विभाग आदि से संबंधित है। इसके लिए जयपुर एवं दिल्ली जाकर उद्योग मंत्री एवं अन्य संबंधित अधिकारियों से मिलना चाहिए।

श्री अतुल शर्मा ने कहा कि वर्तमान में रीको के पास किसी भी कार्य या एनओसी के लिए जाने पर पहले ट्यूबवेल की केन्द्रीय भूजल विभाग की एनओसी मांगी जा रही है, अन्यथा रीको किसी भी प्रकार की एनओसी नहीं दे रहा है। इस विषय में गम्भीर विचार विमर्श के बाद इस मुद्दे को आगामी दिवस—19 जुलाई 2018 को माननीय जिला कलक्टर की अध्यक्षता में आयोजित होने वाली जिला उद्योग सलाहकार समिति की बैठक में रखने का निर्णय लिया गया।

अन्त में बैठक सधन्यवाद समाप्त हुई।

(आर के जैन)

मानद महासचिव

कार्यकारणी समिति की दिनांक 18.07.2018 को उपस्थित सदस्यों की सूची निम्नानुसार है –

1	श्री दिनेश नौलखा	नितिन स्पिनर्स लिमिटेड
2	श्री जे के बागडोदिया	मंगलम यार्न एजेन्सीज
3	श्री आर के जैन	आर के जैन एण्ड एसोसियेट्स
4	श्री के के मोदी	मोडटेक्स टेक्सट्राइजर्स प्रा लि
5	श्री वी के मानसिंगका	
6	डॉ पी एम बेसवाल	रंजन सुटिंग प्रा लि
7	श्री वी के सोडानी	संगम इण्डिया लिमिटेड
8	श्री एस पी नाथानी	नाथानी फार्म
9	श्री रामेश्वर काबरा	रोलेक्स प्रोसेसर्स प्रा लि
10	श्री उमेश शाह	पी एस बोर्ड मिल्स
11	श्री जी सी जैन	सम्यक सिन्थेटिक्स प्रा लि
12	श्री अतुल शर्मा	कलर साइजर्स प्रा लि
13	श्री राजीव मुखिजा	नवलोक एक्जिबिटर्स प्रा लि
14	श्री पी आर तोतला	दी क्लोथ मर्चेन्ट एसोसियेशन
15	श्री श्याम कुमार डाड	भीलवाडा ऑटोमोबाइल मशीनरी डिलर्स एसोसियेशन
16	श्री सुरेश पोद्दार	पोद्दार यार्न एजेन्सीज
17	श्री अतुल सोमाणी	ए के सोमाणी एण्ड एसोसियेट्स



## जीएसटी राज्यस्तरीय समारोह में मेवाड चेम्बर सम्मानित

दिनांक 6 जुलाई 2018 को केन्द्र सरकार की ओर से गत वर्ष देश भर में एक देश— एक कर की कल्पना को साकार करने के उद्देश्यों को लेकर जुलाई माह से लागू किये गये जीएसटी के एक वर्ष पूर्ण होने पर केन्द्रीय वस्तु व सेवाकर एवं उत्पाद शुल्क जयपुर जोन के तत्वावधान में जीएसटी दिवस के मौके पर जयपुर में उद्योग मंत्री माननीय श्री राजपाल सिंह शैखावत के मुख्य आतिथ्य में राज्य स्तरीय सम्मान समारोह का आयोजन किया गया। इस समारोह में मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री सहित प्रदेश के 9 औद्योगिक संगठनों को जीएसटी लागू किये जाने में महत्वपूर्ण भूमिका निभाने के लिए सम्मानित किया गया।

जयपुर में आयोजित इस समारोह में चेम्बर की ओर से श्री अतुल मानसिंगका एवं श्री अशोक जैन (RTMA) ने सम्मान ग्रहण किया। समारोह में मुख्य आयुक्त डॉ एस एल मीणा सहित अन्य कई अधिकारी, कर्मचारी, उद्यमी एवं गणमान्यजन उपस्थित थे।

राज्य स्तरीय समारोह में जीएसटी पर फिल्म का प्रदर्शन व औद्योगिक संगठनों के पदाधिकारियों के विचार सहित अन्य कई कार्यक्रमों का आयोजन किया गया। मेवाड चेम्बर की ओर से जीएसटी लागू होने के बाद उद्यमियों, सदस्यों तथा टेक्सटाइल क्षेत्र से जुड़े कर विशेषज्ञों को जीएसटी के निर्धारित नियमों, मापदण्डों व अधिनियमों के बारे में ना सिर्फ कई कार्यशालाओं में विविध जानकारियों मुहिया कराई गई बल्कि जीएसटी में सामने आयी तकनीकी विसंगतियों के निराकरण की दिशा में विशेषज्ञों को बुलाकर सहज तरीके से विस्तार से समाधान कराया गया।

एक वर्ष की अवधि में चेम्बर की ओर से समस्याओं ओर आवश्यक जानकारियों के लिए आयोजित कार्यक्रमों में आरएसए लीगल सोल्यूशन के श्री एस सी जैन, लक्ष्मीकुमारण एण्ड श्रीधरण के साझेदार श्री आनन्द नैनावटी, केन्द्रीय वस्त्र आयुक्त डॉ कविता गुप्ता, उत्पादकर आयुक्त श्री सी के जैन एवं श्री नरेश बुन्देल, राज्य वि। सचिव श्री प्रवीण गुप्ता, वाणिज्यकर आयुक्त श्री आलोक गुप्ता, वि। मंत्रालय ओएसडी श्रीमति मीनल भौंसले सहित अन्य कई विशेषज्ञ उच्चाधिकारियों ने स्थानीय उद्यमियों को विभिन्न जानकारियों से अवगत कराया। इतना ही नहीं जीएसटी में विसंगतियों को लेकर चेम्बर के प्रतिनिधिमण्डल ने दिल्ली जाकर केन्द्रीय वि। राज्य मंत्री श्री संतोष गंगवार, श्री अर्जुनराम मेघवाल तथा राजस्व सचिव डॉ हसमुख अधिया से मुलाकात कर समस्याओं का निराकरण कराया गया। इसी कड़ी में आईटीसी-04 की तकनीकी समस्याओं के निराकरण के लिए भी इन्फोसिस टीम को भीलवाडा बुलाकर प्रायोगिक तौर पर विसंगतियों को समझाया गया। वही ई-वे बिल की समस्याओं को लेकर भी चेम्बर के प्रतिनिधिमण्डल ने प्रदेश के उद्योगमंत्री श्री राजपाल सिंह शैखावत से मुलाकात कर इस सन्दर्भ में आ रही परेशानियों से अवगत करा निराकरण के लिए आव्हान किया गया।



## केंद्रीय वित्त मंत्री श्री पीयूष गोयल और मुख्यमंत्री श्रीमति वसुंधरा राजे के समक्ष टेक्सटाइल में जीएसटी विसंगतियों पर प्रस्तुतिकरण

14 जुलाई 2018 को जयपुर में राज्य सरकार की ओर से जीएसटी पर विशेष कार्यशाला का आयोजन किया गया। राज्य की मुख्यमंत्री श्रीमति वसुंधरा राजे की अध्यक्षता में आयोजित इस कार्यशाला में केन्द्रीय वि। मंत्री माननीय श्री पीयूष गोयल मुख्य अतिथि थे।

कार्यशाला में केंद्रीय वित्त मंत्री श्री पीयूष गोयल और मुख्यमंत्री श्रीमति वसुंधरा राजे से व्यक्तिगत रूप से आपसी चर्चा के लिए राउण्ड टेबल व्यवस्था की गई, जिसमें राज्य सरकार के उद्योग मन्त्री एवं केन्द्र एवं राज्य के वरिष्ठ अधिकारी भी उपस्थित थे। राज्य के राजस्व सचिव श्री प्रवीण गुप्ता ने व्यक्तिगत रूप से टेलीफोन वार्ता कर मेवाड चेम्बर को इस कार्यशाला में टेक्सटाइल जगत के विषय में प्रस्तुतिकरण के लिए आमंत्रित किया। चेम्बर के मानद महासचिव श्री आर के जैन ने इसमें भाग लिया।

राजस्थान चेम्बर एवं सीआईआई के बाद मेवाड चेम्बर को तीसरे नम्बर पर टेक्सटाइल जगत की बात रखने के लिए बुलाया गया। केंद्रीय वित्त मंत्री पीयूष गोयल एवं मुख्यमंत्री वसुंधरा राजे ने मेवाड चेम्बर का प्रस्तुतिकरण बड़े ध्यान से सुना एवं विविंग सेक्टर को इनपुट टेक्स क्रेडिट का रिफण्ड नहीं मिलने से विविंग उद्योग के आर्थिक संकट एवं उद्योग के बन्द होने की संभावनाओं, इन्ट्रास्टेट ई-वे बिल, आईटीसी-04, ईपीसीजी स्कीम को आगे बढ़ाने, जीएसटी रिफण्ड में देरी पर ब्याज सहित भुगतान करने तथा अन्य तकनीकी समस्याओं को प्रस्तुत किया। केन्द्रीय वि। मंत्री श्री पीयूष गोयल ने इनपुट टेक्स क्रेडिट का रिफण्ड नहीं मिलने के विषय को नोट किया एवं इस समस्या के शीघ्र निराकरण का आश्वासन दिया।



### मेवाड चेम्बर की जीएसटी सलाहकार समिति की बैठक

केन्द्रीय वि। मंत्रालय द्वारा टेक्सटाइल फेब्रिक्स पर इनपुट टेक्स क्रेडिट रिफण्ड के विषय में जारी Notification No. 20/2018 Central Tax (Rate) dated 26.07.2018 पर विचार विमर्श के लिए दिनांक 28.07.2018 को मेवाड चेम्बर की जीएसटी सलाहकार समिति की बैठक का आयोजन किया गया। बैठक में विचार विमर्श के बाद यह निर्णय लिया गया कि उक्त नोटिफिकेशन के सन्दर्भ में सरकार से विभिन्न बिन्दुओं पर स्पष्टीकरण के लिए प्रतिवेदन भेजा जाए।



### Seminar on Critical issues of Goods and Service Tax

(Notification No. 20/2018 Central Tax (Rate) dated 26.07.2018)

भारत सरकार के वित्त मंत्रालय की ओर से 26 जुलाई को जारी Notification No. 20/2018 Central Tax (Rate) dated 26.07.2018 से टेक्सटाइल फेब्रिक्स के रिफण्ड के लिए जारी नोटिफिकेशन के संबंध में जानकारी देने के लिए मेवाड चेम्बर अफ क मर्स एण्ड इण्डस्ट्री की ओर से 30.07.2018 को एक विशेष कार्यशाला का आयोजन हुआ। कार्यशाला को जीएसटी पर विशेषज्ञ जयपुर के सीए श्री रंजन मेहता ने सम्बोधित किया।

इस दौरान चेम्बर के खचाखच भरे एलएनजे हल में मेवाड चेम्बर के सदस्यों के साथ बड़ी संख्या में प्रोफेशनल्स, उद्यमी एवं उद्योगों में कार्यरत अधिकारीगण उपस्थित थे। श्री मेहता ने बताया कि केन्द्र सरकार की ओर से जारी नोटिफिकेशन 20/2018 में कुछ विसंगतियां हैं, जिसे उचित स्तर पर प्रतिवेदित कर दूर करवाना अतिआवश्यक है। उन्होंने बताया कि 31 जुलाई 2018 को शेष बचे हुए स्टक की बिक्री पर दुबारा टेक्स नहीं लगाया जा सकता क्योंकि उस माल के निर्माण के इनपुट पर कर भुगतान पहले किया हुआ है। 1 अगस्त 2018 के बाद टेक्सटाइल फेब्रिक्स के लिए खरीदे गये इनपुट पर चुकाये गये कर को माल बिक्री के बाद प्रत्येक माह में इनवर्टेड ड्यूटी के तहत रिफण्ड क्लेम किया जा सकता है।

वर्तमान प्रावधानों के अनुसार इनवर्टेड ड्यूटी के तहत इनपुट सर्विसेज एवं कॅपीटल गुड्स पर चुकाये गये कर का रिफण्ड का प्रावधान नहीं है लेकिन उसे अउटपुट बिक्री या सप्लाइ के कर भुगतान में काम में लिया जा सकता है। श्री रंजन मेहता के अनुसार जारी नोटिफिकेशन 20/2018 में शेष एक्जूमलेटेड इनपुट टेक्स क्रेडिट समाप्त करने का अधिकार उक्त नोटिफिकेशन में नहीं है। सरकार रिफण्ड के लिए मना कर सकती है लेकिन उसे समाप्त करना कानून संगत नहीं है। इसके लिए केन्द्र सरकार एवं अन्य उचित स्तर पर प्रतिवेदित करना चाहिए।

## प्रतिवेदन

एमसीसीआई / 10ए / 2014-2015 / 195

दिनांक 21.07.2018

माननीया श्रीमति शुचि त्यागी  
माननीया जिला कलक्टर  
भीलवाडा।

विषय : भीलवाडा जिले को भूजल के लिए डार्कजोन से हटाने के सम्बन्ध में।

महोदया,

केन्द्रीय भूजल विभाग ने पिछले कुछ वर्षों से भीलवाडा जिले को भूजल के दृष्टिकोण से डार्कजोन में वर्गीकृत किया हुआ है। डार्कजोन में वर्गीकृत होने से जिले का औद्योगिक विकास अवरुद्ध हो रहा है।

हमारी जानकारी के अनुसार केन्द्रीय भूजल विभाग द्वारा कुछ वर्ष पूर्व जिले में भूजल सर्वे किया गया, लेकिन अब भूजल की परिस्थितियों में काफी परिवर्तन आ चुका है। वर्तमान में भूजल का स्तर में सुधार होकर भीलवाडा तहसील अब डार्क जोन से हटाये जाने की स्थिति में है। अतः इसके लिए केन्द्रीय भूजल विभाग द्वारा पुनः नया सर्वे करवाया जाने के लिए आपके स्तर से लिखा जाना चाहिए।

इस संबंध में निवेदन है कि पिछले 4 वर्षों में अच्छी वर्षा के कारण जिले के सभी तालाब, बांध में पानी की आवक लगातार अच्छी बनी रही है एवं काफी बांधों के पूर्ण भराव के कारण एवं जिले की बनास, कोठारी, खारी एवं अन्य नदियों में वर्षा के दौरान अच्छे बहाव के कारण भूजल की स्थिति में काफी सुधार हुआ है। साथ ही माननीया मुख्यमंत्री की जलस्वावलम्बन योजना के तहत जिले में विभिन्न उद्योगों एवं अन्य दानदाताओं के सहयोग से काफी कार्य हुए हैं, सैकड़ों वर्षा जल संग्रहण निर्माण किये गये हैं, जिससे वर्षा जल का बहाव रोका जाकर भूजल का पुर्नभराव में काफी उन्नति हुई है। इससे जिले के अधिकांश क्षेत्रों में भूजल स्तर काफी बढ़ा है, जो कि प्रत्यक्षरूप से ग्रामीण क्षेत्रों के कुओं, बावडियों एवं तालाबों के जल स्तर से देखा जा सकता है।

साथ ही भीलवाडा जिले में भीलवाडा शहर एवं अन्य कई क्षेत्रों में पेयजल की आपूर्ति चम्बल परियोजना से की जा रही है, इससे पेयजल के लिए पूर्व में विभाग द्वारा संचालित ट्यूबवेलों पर निर्भरता पूर्णतः समाप्त हो चुकी है। उदाहरण के तौर पर पूर्व में मेजाबांध क्षेत्र में स्थापित ट्यूबवेलों से लगभग एक से डेढ़ करोड लीटर पेयजल का प्रतिदिन दौहान किया जाता था, जो कि अब पूर्ण रूप से बन्द हो चुका है।

निवेदन है कि जिले को डार्क जोन में वर्गीकृत होने से यहां का औद्योगिक विकास अवरुद्ध हो रहा है, केन्द्रीय भूजल विभाग द्वारा किसी नये उद्योग की स्थापना की एनओसी नहीं दी जा रही है। जिले में डेनिम उद्योग के विस्तार की विपूल संभावनाएं हैं। वर्तमान में लगभग 20 करोड मीटर डेनिम प्रतिवर्ष उत्पादित हो रहा है। डेनिम उद्योग में पानी की आवश्यकता बहुत कम होती है। नये संयन्त्र स्थापित करने की अनुमति मिलने पर डेनिम उत्पादन एक से दो वर्ष में 50 करोड मीटर प्रतिवर्ष तक पहुंच सकता है। नये उद्योगों में 20 हजार से अधिक नये रोजगार का सृजन हो सकता है। इसके साथ ही जिले से वर्तमान टेक्सटाइल निर्यात 2500 करोड रुपये प्रतिवर्ष से बढ़कर दुगुना हो सकता है।

अतः निवेदन है उक्त तथ्यों के आधार पर भीलवाडा जिला एवं विशेषरूप से भीलवाडा तहसील को डार्कजोन से हटाये जाने के लिए पुनः सर्वे करवाने हेतु केन्द्रीय भूजल विभाग, प्रदूषण नियन्त्रण मण्डल, राज्य के उद्योग विभाग एवं अन्य संबंधित विभागों को लिखा जाने का आग्रह है। इससे अवरुद्ध औद्योगिक विकास को नई गति मिल सकेगी। आपके सहयोग के लिए जिले का औद्योगिक जगत सदैव आभारी रहेगा।

सादर।

भवदीय

(आर के जैन)

मानद महासचिव

प्रतिलिपि : श्रीमान महाप्रबंधक, जिला उद्योग केन्द्र, भीलवाडा – आवश्यक कार्यवाही हेतु।

माननीया श्रीमती वसुन्धरा राजे जी  
माननीया मुख्यमंत्री  
राजस्थान सरकार  
जयपुर।

विषय : भीलवाडा में पेयजल हेतु चम्बल का पानी आने एवं कांकरोलियां घाटी से जल आपूर्ति के सम्बन्ध में।

आदरणीया,

भीलवाडा एवं जिले के विभिन्न क्षेत्रों में पेयजल आपूर्ति के लिए चिरप्रतिक्षित एवं मह 11 चम्बल जल परियोजना के तहत वर्ष 2016-17 में भीलवाडा तक चम्बल का जल पहुँच गया था। यहां की जनता की पेयजल आकांक्षा की पूर्ति के लिए समस्त जनता की ओर से आपका कोटि-कोटि आभार एवं अभिनन्दन।

प्राप्त जानकारी के अनुसार, चम्बल से नियमित आपूर्ति प्रारम्भ होने के साथ वर्तमान में कांकरोलियां घाटी से की जा रही जल आपूर्ति को बन्द कर दिया गया है। कांकरोलियां घाटी के तहत बनास नदी पर प्राकृतिक बने भूगर्भ के विशाल जल भण्डार से पानी की आपूर्ति की जाती रही है। भीषण अकाल के समय भी इस परियोजना से भीलवाडा को जल प्राप्त होता रहा है। अब चम्बल से जल आने पर इस योजना के तहत जल आपूर्ति बन्द किए जाने से योजना पर लगे करोड़ों रुपये की लागत व्यर्थ हो रहे हैं, साथ ही समय के साथ पाइपलाइन आदि आधारभूत ढांचा भी खराब हो जाएगा एवं किसी भी आपात स्थिति में उपयोगी नहीं रहेगा।

इस संबंध में हमारा सुझाव है कि कांकरोलियां घाटी परियोजना से पूर्व में लिए जा रहे प्रतिदिन 1.5 करोड़ लीटर जल को भीलवाडा के विभिन्न उद्योगों को दिया जाए ताकि उद्योगों को भी अच्छे किस्म के जल की आपूर्ति के साथ, वर्तमान में उद्योगों द्वारा भूगर्भ से पानी निकालना भी बन्द हो सकेगा, जिससे भूगर्भ जल स्तर भी सुधरना प्रारम्भ हो जाएगा। इसके साथ ही किसी आपात स्थिति में अगर चम्बल से जल आपूर्ति में बाधा आती है तो ऐसे अवसर पर शहर को कांकरोलियां का पानी भी किसी विलम्ब के उपलब्ध हो सकेगा। सभी उद्योग इसके लिए अण्डरटेकिंग देने के तैयार हैं कि किसी आपात स्थिति में उनको कांकरोलिया से प्रस्तावित आपूर्ति रोक दी जाकर पेयजल के लिए उपलब्ध कराई जाए।

माननीया, भीलवाडा में वर्तमान में 19 प्रोसेस हाउस एवं 5 डाई हाउस कार्यरत हैं, जिनके द्वारा 90 प्रतिशत पानी को शुद्धीकरण के बाद पुनर्उपयोग किया जाता है। इन उद्योगों की प्रतिदिन नये पानी की आवश्यकता लगभग 1.2 करोड़ लीटर प्रतिदिन है। रिसर्जेन्ट राजस्थान में भीलवाडा जिले में 10 हजार करोड़ से अधिक के एमओयू हस्ताक्षरित किए गए हैं एवं कांकरोलिया घाटी परियोजना से उद्योगों को जल आपूर्ति पर इन सभी एमओयू भी साकार रूप ले सकेंगे, जिससे जिले में हजारों नये रोजगार के अवसर पैदा होंगे। आशा है कि आपके स्तर पर हमारे इस सुझाव पर गम्भीरता से विचार कर उचित निर्णय लिया जाएगा।

सादर।

भवदीय

(आर के जैन)

मानद महासचिव

### MCA

The Ministry of Corporate Affairs has established the Centralised Scrutiny & Prosecution Mechanism (CSPM) and officers are appointed as Inspectors for Compliance of Investor Education & Protection Fund (Section 124-125 of the Companies Act, 2013) provisions conferred under first proviso to sub-section 4 of Section 206 of the Companies Act, 2013. All Regional Director's and Registrar of Companies are directed not to initiate any scrutiny proceedings against the Company and its directors for non-compliance of Section 124 -125 of the Companies Act, 2013. Further, all pending and closed scrutiny cases are required to be forwarded to the Inspectors appointed by the MCA, within 14 days, on their email id's. The sanction of prosecution shall be intimated to the concerned Registrar of Companies's along with case file by the Inspector and the Registrar of Companies's are required to file prosecution with in fortnight without fail under intimation to the concerned Inspector.

माननीय श्री राजपाल सिंह जी शेखावत  
माननीय उद्योग मंत्री  
4101, मुख्य भवन, सचिवालय, राजस्थान सरकार  
जयपुर।

**विषय : रीको औद्योगिक क्षेत्रों में आधारभूत सुविधाओं के सम्बन्ध में।**

आदरणीय,

रीको लिमिटेड द्वारा भीलवाडा में रीको औद्योगिक क्षेत्र 4 फेज में एवं रीको ग्रोथ सेन्टर विकसित है, जहां सैकड़ों उद्योग कार्यरत है। रीको द्वारा उद्योगों से प्रतिवर्ष सर्विस चार्ज लिये जाते हैं लेकिन इसके बावजूद भी भीलवाडा में रीको औद्योगिक क्षेत्रों में आधारभूत सुविधाओं का अभाव है। रीको ग्रोथ सेन्टर में सड़कों पूर्ण रूप से नहीं बनी हुई हैं, स्ट्रीटलाइट का अभाव है। रीको औद्योगिक क्षेत्र के चारों फेज में सड़कों की स्थिति दयनीय है। सड़कों में गहरे खड्डे हैं एवं दुपहिया वाहन निकालना भी दुश्कर कार्य है। किसी भी औद्योगिक क्षेत्र में रीको द्वारा इकाईयों में पेयजल की सप्लाई नहीं की जा रही है।

भीलवाडा में पेयजल के लिए पिछले 3 वर्षों से चम्बल योजना से पेयजल आपूर्ति की जा रही है एवं संबंधित विभाग रीको क्षेत्र में भी जल की आपूर्ति के लिए सहमत है, लेकिन इसके लिए औद्योगिक क्षेत्रों में पाइपलाइने रीको लिमिटेड के द्वारा ही खाली जानी आवश्यक है।

अतः आपसे सादर निवेदन है कि रीको लिमिटेड को भीलवाडा के रीको औद्योगिक क्षेत्र के सभी फेज में एवं रीको ग्रोथ सेन्टर में पेयजल के लिए पाइपलाइन डालने एवं जल आपूर्ति के लिए संबंधित विभाग में नियमानुसार सिक्युरिटी डिपोजिट आदि जमा कराने के लिए निर्देशित करने की अनुकम्पा करावे।

सादर।

भवदीय

(आर के जैन)

मानद महासचिव



MCCI/GST/2018-2019/160

Dated: 13.07.2018

Hon'ble Shri Piyush Ji Goyal  
Minister of Finance  
Government of India  
New Delhi

Sub : To allow refund of accumulated input tax credit to textile fabrics

Hon'ble Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance Industries Ltd, Grasim Industries Limited, all Spinning Units of the Udaipur Division, All Denim Units and almost all weaving units and all process houses etc. are associated with us. Bhilwara is also known as Textile City of India and the largest manufacturing hub of Textile fabrics in the World, producing and processing about 100 crore meters of textile fabrics Per Year.

We are indeed very thankful to the Government of India, Hon'ble Prime Minister of India and your good self for the successful implementation of the Goods & Service Tax (GST). We are also thankful to the GST Council Members for addressing many GST related issues of the textile industry. We are highly thankful for reduction of GST rate on job charges in textile industry from 18% to 5% and for reduction of GST rate on manmade fibre yarn from 18% to 12% and also allowing the refund of accumulated ITC of inverted duty structure in case the industries engaged exclusively in job work i.e Textile Process Houses etc. The entire textile industry is facing the problem of accumulated ITC at Textile Fabrics stage which is causing much loss to the entire textile industry and also affecting the production and exports. MCCI would however like to bring to your kind attention of this important problem, which needs your urgent attention.



### Accumulated Input Tax Credit in case of Textile Fabrics

The textile industry is facing the problem of accumulated ITC at Textile Fabrics stage which is causing much loss to the entire textile industry and also affecting the production and exports of textile fabrics. In the textile industry, the GST on Synthetic yarn is 12% while the output on the fabric is 5%. In the process of the manufacturing of textile fabrics, there are several other inputs like Job weaving charges, Job processing charges, packing material charges, Stores and Spares and various input and services used for the manufacturing of textile fabrics.

The refund of accumulated Input Tax Credit is not allowed under Notification No. 5/2017 Central Tax (Rate) Dated 28.06.2017 to the textile fabric manufacturing industry even there is inverted duty structure as above. The refund of inverted duty structure on account of accumulated Input Tax Credit is allowed to all commodity except textile fabrics.

Due to this, there is too much accumulation of Input Tax Credit every month even after adjusting output GST liability on fabric. This accumulation of un-utilized ITC is creating blocking of Working Capital of large amount leading to huge financial loss to the industry and stalling the future expansion projects. The Anomaly put on by the said Notification No.5/2017 Central Tax (Rate) Dated 28.06.2017 should be removed and excess accumulation of ITC should be refunded to the manufacturer of the fabric as allowed to the other industries.

We are giving here under the summary of excess ITC generating every month in southern Rajasthan :-

Sr.	Particulars	Impact per meter on textile fabric- (in Rs.)
1.	1 Kg. of yarn = 3 meter fabric GST @12% on yarn is approx Rs.24/- per kg.	8.00
2.	Weaving charges @ Rs.15/- per meter considering GST @5%	0.75
3.	Processing charges @ Rs.20/- per meter considering GST of 5%	1.00
4.	Inputs of Stores, Packing charges, Services etc.	0.50
	Net input on fabric per meter	10.25
	GST on Output @5.00% on Average Rate of 80/- Rs. Per Meter	04.00
	Net Surplus Per Meter	06.25

Considering the average monthly production of southern Rajasthan of 8.00 Crore meter per month, the monthly ITC surplus comes to Rs.50.00 crores per month only for Bhilwara industries. This excess ITC surplus is becoming idle funds and is not been utilized by the industries in any way and is creating huge loss to the industry. During last one year the industry had been burdened by Rs 600 crore on account of this unused accumulated ITC.

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

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

We look forward to your kind support and cooperation

Thanking you,

(CS R.K.Jain)

Hon'y Secretary General

Similar representation sent to the Chief Minister of Rajasthan, Industry Minsiter of Rajasthan, Revenue Secretary of Government of India, Chief Commissioner and Commissioner of CGST, Revenue Secretary of Rajasthan, Commissioner Commercial Taxes, Rajasthan.

Copy to- Chief Minsiter of Gujrat, MP, Maharastra, Tamilnadu, West Bengal

All leading Chamber of Commerce and other Association of other parts of Country.

Hon'ble Shri Piyush Ji Goyal  
Minister of Finance  
Government of India  
New Delhi

Sub : summary report of unresolved issues of Goods and Service Tax

Hon'ble Sir,

Mewar Chamber of Commerce & Industry is the Recognized Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. We convey our heartiest gratitude for your assurance to resolve the various issues relating to GST discussed with your honour on 14th July, 2018 at Jaipur. As per discussion had with your honour during our presentation at Jaipur, we are enclosing herewith summary report of important problems of textile and other industries, which needs your urgent attention.-

A. Accumulated Input Tax Credit in case of Textile Fabrics due to Inverted structure of Duty

The textile industry at Fabric stage is having inverted structure of duty as Man Made yarn including Synthetic yarn is attracting GST rate of 12% whereas finished goods i.e. Fabric is attracting GST rate of 5%, this is causing accumulation of GST Inputs Credit and refund of same is denied under Notification No. 5/2017 Central Tax (Rate) Dated 28.06.2017 even there is inverted duty structure. The refund of inverted duty structure on account of accumulated Input Tax Credit is allowed almost for all commodities except textile fabrics.

Due to this, there is too much accumulation of Input Tax Credit every month even after adjusting output GST liability on fabric. This accumulation of un-utilized ITC is creating blocking of Working Capital of large amount leading to huge financial loss to the industry and stalling the future expansion projects. The Anomaly put on by the said Notification No.5/2017 Central Tax (Rate) Dated 28.06.2017 should be removed and excess accumulation of ITC should be refunded to the manufacturer of the fabric as allowed to the other industries.

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

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

B. To Exempt for filing the ITC-04 in case of job work- Procedural problem in complying with the job work provisions of GST

GST-ITC 04 Return is required to be submitted on quarterly basis containing therein the details of goods sent on job-work and received back or directly sent from one job-worker to another job-worker. To Manufacture a Textile Fabric various job work such as TFO, Doubling, Sizing, Weaving, Processing etc. are required. Almost all the Textile fabrics manufacturers are involved in job work. Persons carrying on the above activities are different entities and located at different places.

Fabrics manufacturing is almost continuous process and various yarns are used in various proportions to make finished product. Fabrics are generally made by using different yarns from different sources which are delivered on different dates. Complete yarn is also not consumed in one lot and the balance yarn is used in the same factory or any other factory with fresh yarns for subsequent production. It is virtually impossible to attribute production precisely in reference to the original delivery challans. This practical problem exists during weaving as well as processing and other job work also. Now, under the above circumstances it is impossible to record the details perfectly by linking finished fabrics output with the original challan of inputs. The most difficult part of ITC-04 is to link each production entry with the Original Challan of inputs which is very much infeasible impractical and impossible to certain extent.

In case of Textile Fabrics manufacturing there is 12% duty on inputs as against 5% on outputs. This results into excess levy of GST on inputs as against outputs which leave a credit balance of ITC which is not refundable in case of Textile Fabrics. The very purpose of filing ITC 04 is to locate 12 months old inputs and charge the tax on it. This is either NIL or hardly a

very meager quantity. Tax amount very little as against the non refundable credit balance of ITC. Therefore, we request you to kindly intervene and waive the mandatory filing of the above form in case of the Textile Job work industry.

C. Problem relating to E-way Bills

i. To Exempt from requirement of issuance of e-way bill in case of job work and intra-state movement

The Government of India has notified the e-way bill keeping some items of mass consumption such as vegetables, fruits, food grains, meat, bread, curd, books and jewellery out of its ambit. These will provide the framework for the transport of goods under the goods and services tax (GST) regime.

Various job work process such as TFO, Doubling, Sizing, Weaving, Processing etc. are required to manufacture a fabric and presently E-way bill is required to be issued in each and every stage. Persons carrying on the above activities are different entities and located at different places. We are sure that in view of the difficulties faced by the entire trade and industry as stated above and also keeping in view the objective of the government we request your honour to issue the required Notification to exempt from issuance of E-way for movement of goods for job work for inter and intra state and also exempt the textile yarn, fabrics and other articles of textile from issuance of E-way bills for movement of inter and intra state. Otherwise making frequent E-way bills on which GST is not payable becomes very cumbersome and inconvenient process. The various states like Gujarat, Maharashtra, West Bengal etc. have already done way with the requirement of Intra State E-Way bill for job work.

ii. No remedy available in case of expiry of e-way bill when goods are in transit

Another practical situation which is arising with most of the taxpayers is that under circumstances of exceptional nature such as breakdown of vehicle in transit or trans-shipment of goods, the goods cannot be transported within the validity period of e-way bill and the validity period of such e-way bill is not extended within the stipulated time as given in second proviso to Rule 138(10) of the CGST Rules, 2017, what is the remedy available with the transporter or the assessee? How such goods can be transported further?

iii. Imposition of huge Penalty in case of technical error in e-way bill

There are possibilities that some technical error may be in e-way bill while generating Part-A and Part-B of E-way Bill such as change of vehicle number etc. Further, in some time there may be delay in modification of e-way bill in case of breakdown of vehicle for transshipment of goods. Field Officers are charging 200% penalty in such modification of e-way bill cases. There is only technical error for transshipment of goods from one vehicle to another. Please issue necessary direction not to impose any penalty if, Invoice and original e-way bill is available with vehicle and time period of validity is not expired of e-way bill. It is requested to please issue a guidelines for penalty and also issue necessary direction not to impose huge penalty in case of technical mistake or minor fault.

D. Problems in submission of Xerox copies of all the supply invoices while filing the Refund Claim of ITC in case of export and also refund of accumulated ITC in case of inverted duty structure

For claiming the refund of Exports and due to inverted duty structure, in terms of para 14.2 of the CBEC Circular No. 37/11/2018-GST dated 15.3.2018, the assessee is required to submit the copies of all the invoices on the basis of which ITC was taken. These invoices are running into thousands for one claim and there is neither any mechanism and nor it is feasible for the Department verify each and every invoices. The details of ITC can be called in a Statement form which contains all the details of Invoices and the same can be verified online from form GSTR-2 instead of calling copies of all the Invoices.

This is also national wastage as in all the fields we are emphasizing on go green. This is very important point and requires immediate attention. Therefore it is suggested that submission of copy of invoices along with the refund claim may be dispensed off with immediate effect and assessee may please be allowed to submit summary of ITC invoices depicting all the relevant information mentioned in invoice.

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

In the pre-GST era, import of Capital Goods against EPCG Licence was allowed at zero percentage duty as no Custom Duty, Counter Veiling 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 License has been exempted only till 30.09.2018

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

- F. Reverse Charges Mechanism for purchases from un-registered Dealers relaxed up to 30.09.2018  
GST under Reverse Charge Mechanism for purchases from un-registered dealers has been extended only upto 30.09.2018 this should be made permanent, i.e. the reverse charges mechanism should be removed from the GST provision.
- G. GST on late payment of Interest :-  
As per provisions of GST Act, the GST is payable on the Interest charged for late payment. The late payment is only a financial transaction and is charged after a specified time and rate as agreed between buyer and seller or as per terms of the seller. But at the time of raising of GST Invoice there is no certainty when the payment shall be received and for how many days the interest will be chargeable. So, practically it is not possible to calculate interest part in advance and to pay the GST on the same. Hence, this provision should be reconsidered.
- H. Various issues relating to refund to exporters
- i. Delay due to Technical Reason:-  
Further, there is delay in grant of refund in case of mismatch or technical issues in filing of GST-3B and GSTR-1. In spite of clarification issued in circular No. 12/2018- Customs dated 29.05.2018 to grant such refunds, still there is delay in granting the refund to exporters, resulting in blockage of huge amount of exporters. Please issue necessary direction to the department to grant the refund in such case immediately.
  - ii. Delay on account of involvement of dual authorities i.e. central and state:-  
Further, there is abnormal delay in crediting the refund amount in Bank Account, after issuing the refund order by respective authorities. Present procedure of disbursement of refund is very long and time consuming. It is requested to please re-design the present system so that refund amount may be credited within 2 or 3 days after issuance of refund order. The sanctioned Refund amount of GST (IGST/CGST/SGST) should be given by the Jurisdictional same administration sanctioning authority only instead of Central and State Authorities separately.
  - iii. Option to claim the refund of ITC on Quarterly Basis  
As per the Circular No. 37/11/2018-GST dated 15.03.2018, in the para 11.2 it has been clarified that the exporter, at his option, may file refund claim of export of goods and services under LUT for one calendar month / quarterly basis. In spite of decision of GST Council the facility for filing return on quarterly basis is not available on the portal, resulting in blockage of huge amount of exporters.
  - iv. Facility of re-credit of rejected amount of refund claim in Electronic Credit Ledger.  
There is no proper mechanism available for re-credit of rejected refund by issuing "GST-PMT-03". There is confusion in trade that how to re-claim or re-credit the rejected amount of refund. However, neither there is any mechanism available with the Department authorities nor any mechanism has been provided to assesses to claim such re-credit manually in the tax payer's ITC ledger. As a result, that the said amount is not reflecting in Electronic Credit Ledger and is still blocked. It is requested to please issue necessary direction for re-credit of the rejected amount of refund.
  - v. Refund of ITC in case of inverted duty structure and export should be through full online process  
At present there is semi-online system for submission of refund application in case of refund of accumulated ITC of inverted duty structure and refund of ITC in case of export under LUT. Due to this process there is abnormal delay and also harassment in sanction the refund amount.
- I. Other issues :
- i. Non-availability of option to revise the returns  
There is no facility to revise the returns, once filed with the portal. Further, in case of short payment of GST by mistake in a particular month, there is no facility to revise the return and pay tax for that month. This is because system debits the duty in electronic credit ledger as well as electronic cash ledger automatically at the time of filing of GSTR-3B only and not thereafter. It is submitted that some mechanism should be given to debit the duty amount related to the past month even after filing of GSTR-3B of the particular month. Otherwise, interest burden is also continuing on the assessee in spite of his intention of paying GST and balance available in electronic cash/credit ledger.  
You are requested please provide suitable solution for this issue.
  - ii. Reduction of tax liability in case of issuance of credit notes  
There can be a situation where during a period the sales return of taxpayer exceeds supply due to certain reasons for which the taxpayer issues credit notes to their buyers. However, as of now the taxpayer is allowed to adjust such tax liabilities in their subsequent GSTR-3B with the liabilities arising on outward supplies during that month. However, if a person does not have any outward supply then how such reduction of tax on account of credit notes should be made? It is also requested to please allow to enter the consolidated Debit or Credit Note in GSTR-1. To make entry of each



and every debit or credit note relating to respective Invoices in in GSTR-1 return is a very tedious and time consuming work. It is suggested to give the option to enter the consolidated debit or credit notes (party wise/monthly/quarterly/yearly) in GSTR-1 Return

- iii. To increase the monetary limit for filing the monthly returns from Rs. 150 lacs to Rs. 500 lacs .

Presently, all the persons having the turnover of Rs. 150 lacs or more are required to file monthly return. It is requested to please raise the limit from Rs. 150 lacs to Rs. 500 lacs.

- iv. To allow Set-off of IGST paid on Import for Utilisation of MEIS Licenses.

Before implementation of GST, the Basic Customs Duty and other duties paid on imports were allowed to be set off by utilization of MEIS licenses issued under Chapter 3 of Foreign Trade Policy. But now, the IGST is required to be paid in cash and only Basic Customs Duty is allowed to be set-off. It is, therefore, requested that setting off of IGST payable on import by utilization of MEIS licenses be allowed.

- v. Goods destroyed in transit

There is a provision in CGST Act under Section 17(5) which says that input tax credit shall not be available in respect of goods destroyed. Pursuant to this provision, it is submitted that in situations where goods removed from place of business on which tax is paid gets destroyed in transit due to certain circumstances of exceptional nature, can a taxpayer claim benefit of such tax paid by way of re-credit or refund and reverse the ITC availed on such goods destroyed?

- vi. Interest in case of delay payment of GST and reversal of ITC

At present rate of interest is 18% PA in case of delay in deposition of GST and 24% PA in case of reversal of ITC. On the other hand only 6% interest is payable in case of delay sanction of refund. In case of assessee not utilized the ITC amount, interest should not be charged. Further, the maximum rate of interest in other case should be restricted to only 12.00% PA.

- vii. GST Audit to be merged with Statutory Income Tax Audit or Tax Audit

At present there is provision of GST Audit by Chartered Accountants or Cost Accountants. It is requested to please modify the Tax Audit format and merge the GST Audit with Tax Audit to avoid unnecessary harassment of the assessee. Further, limit of GST Audit be increased from Rs. 1.50 crore to Rs. 10.00 Crore.

- viii. To accept surrender application of GST

In spite of submission of application for surrender of GST registration, the department is sending the notices for not submission of GST Returns. These applications are pending with concerned authorities since 6 to 8 months. Please issue necessary direction to cancel such application at the earliest possible and also issue necessary direction that till acceptance of surrender application there is no need to file the returns.

- ix. Problem of GSTIN net work, Internet Closure in case of examination and other reasons

The GSTIN net work is not working properly please do the needful direction for such issues. In some times there is closure of net work for local or state examination, local riots or any other technical reason. In such cases, how to issue e-way and how file the returns of GST and others. Please resolve this issue.

- x. To issue master circular and notification to update the all amendments of GST

Till date hundreds of notification and circulars were issued and it is very difficult to update the same. It is requested to please issue master circular or notification or guide book to update the same.

We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to the benefit of trade and industry. We look forward to your kind support and cooperation

Thanking you,

(CS R.K.Jain)

Hon'y Secretary General

Similar summary report sent to the Chief Minister of Rajasthan, Industry Minister of Rajasthan, Revenue Secretary of Government of India, Chief Commissioner and Commissioner of CGST, Revenue Secretary of Rajasthan, Commissioner Commercial Taxes, Rajasthan.

Copy to- Chief Minister of Gujarat, MP, Maharashtra, Tamilnadu, West Bengal

All leading Chamber of Commerce and other Association of other parts of Country.

Hon'ble Shri Piyush ji Goyal  
The Minister for Finance,  
Government of India,  
New Delhi.

Re : To allow the refund of accumulated ITC of services on account of inverted tax structure

Respected sir,

Mewar Chamber of Commerce & Industry is the Recognised Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Banswara, Chittorgarh, Dungarpur, Pratapgarh, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance Industries Ltd, Grasim Industries Limited, all Spinning Units of the Udaipur Division, All Denim Units and almost all weaving units and all process houses etc. are associated with us. Hindustan Zinc Limited, Jindal Saw Limited, Birla Corporation, Aditya Cement, J.K.cement, J K Tyre, R K Marbles, and all other Major and Minor Industries are also our member. Bhilwara is the largest manufacturing hub of textile fabrics in the country, producing and processing about 100 crore meters of fabrics Per Year.

We are indeed very thankful to the Government of India, Hon'ble Prime Minister, your goodself and GST Council Members for issuing the Notification No. 26/2018 Central Tax dated 13.06.2018 and Circular No.48/22/2018-GST dated 14.06.2018 clarifying the matter regarding refund of inverted duty structure. Please refer our previous representation letter dated 04.07.2018 and 16.07.2018 regarding clarification of certain issues.

We would like further submit that the notification no. 26/2018 dated 13.06.2018 has clarified, that the refund of ITC accumulated on account of inverted tax structure can be claimed even if, the outward supplies is of services, nevertheless there are still certain unresolved issues in respect of refund of GST paid on input services accumulated on account of inverted duty structure.

Firstly, we would like to mention that the textile industry is highly reliable on the labour force and further the textile industry is also using various other services as input service. Some of the services used by textile industry are of hiring labour contractor, insurance, repairs and maintainance, etc, on which they are liable to pay GST and are eligible to avail ITC. Section 54(3) of the Central Goods and Services Tax Act, 2017 ('the CGST Act'), provides that refund of any unutilised input tax credit (ITC) may be claimed in case of :-

- (i) zero rated supplies made without payment of tax or
- (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies).

Such refund of accumulated ITC may be claimed by an assessee at the end of any tax period.

The words "inputs" and "output supplies" used in Section 54(3) of the CGST Act need attention. The term input has been defined as: "goods other than capital goods used or intended to be used by a supplier in course or furtherance of business".

However, the term "outward supply" has been defined to mean "supply of goods or services or both, whether by supply made or agreed to be made by such person in the course or furtherance of business."

Further vide Notification No. 26/2018 dated 13.06.2018, it has been clarified that the refund of Accumulated ITC can be claimed even if, the assessee is supplying services as outward supplies. The relevant part of the notification is reproduced below,

- (iii) with effect from 01st July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely: -“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula: -  
Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

Explanation: - For the purposes of this sub-rule, the expressions –

- (a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”

Assuming output supply is to be read analogous to outward supply, another question arises is that does Section 54(3) of the CGST Act allows refund of only inverted rated input goods used in supplying output goods and services? Therefore, does the provision intend not to allow refund arising out of inverted rated structure of input services?

Rule 89 of the Rules provides for the procedure for claiming refund. Rule 89(5) as amended by notification 26/2018 which has been already reproduced above, provides for the formula for calculating the refund amount because of inverted duty tax structure as under: -

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

“Net ITC” shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and

“Relevant period” means the period for which the claim has been filed.

The formula provided in this rule pertains to maximum refund amount allowed in case of inverted duty / tax structure. The numerator comprises of "turnover of inverted rated supply of goods and services" and the turnover of inverted rated supply of goods and services is to be multiplied with "Net ITC". Net ITC is input tax credit availed on inputs during the period for which refund claim has been made.

Thus, the rule and formula provided above adds to the confusion arising from the relevant statutory provision as the numerator comprises of both turnover of inverted rated supply of goods/services and input tax credit availed on inputs during the period for which refund claim has been made.

As the section 54(3) ibid and the definition of Net ITC", both focuses on the word inputs only, does the intention of the law makers is to allow refund of input goods and not input services while the output/outward supply pertains to both goods and services? If so, an assessee providing outward supply may be using various input goods and input services, but refund of inverted rated structure of only input goods is allowed as per law and not of input services. If this interpretation is adopted, the service sector/labour intensive industries may be adversely affected, particularly when multiple rates for services have been prescribed with or without conditions as to availment of credit.

To add to this complexity, a question also arises as to how should the term "inputs" used in Section 54(3) of the Act be construed as several goods may be used in supplying final product/output? There can be two points:

- (i) Input needs to be understood as only those inputs on which rate of tax is higher than the rate of final product/output i.e. an assessee needs to make one to one correlation of rate on tax on input and final product/output and claim refund of only those inputs, the rate of tax on which is higher than final product/output:
- (ii) Alternatively, a taxpayer can claim refund in respect of principal input goods used in supplying final product/output in which case interpretation of 'principal input' will also be a question.

Thus, the provision in the CGST Act when analysed along with the relevant rule does not clarify the question, but only adds to the complexities and in case the refund of input tax credit accumulated on account of input services is not allowed it would encourage the industrialist to procure services from unregistered suppliers and that would have a negative effect on the basic idea of GST to include all the aspects of business chain under the ambit of GST.

Because of this confusion, textile industry will be at a major loss. Kindly clarify the matter. We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to textile industries.

With Best Regards,

(CS R.K.Jain)

Hon'y Secretary General

Similar representation sent to the Chief Minister of Rajasthan, Industry Minister of Rajasthan, Revenue Secretary of Government of India, Chief Commissioner and Commissioner of CGST, Revenue Secretary of Rajasthan, Commissioner Commercial Taxes, Rajasthan.

Copy to- Chief Minister of Gujrat, MP, Maharashtra, Tamilnadu, West Bengal

All leading Chamber of Commerce and other Association of other parts of Country.

Hon'ble Shri Piyush Ji Goyal  
Hon'ble Minsiter of Finance  
Government of India,  
New Delhi

Sub : Non availability the option to file the refund claim on quarterly basis by exporters

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur.

We are indeed very thankful to the Government of India, Hon'ble Prime Minister of India and your good self for allowing the refund of accumulated ITC of inverted duty structure to Textile Fabrics w.e.f. 27.07.2018. We convey our heartiest gratitude for such relief to entire textile industry. This would help the entire textile industry to overcome the difficulties faced after implementation of the GST law.

Please refer our previous letter dated 24.05.2018 and 11.07.2018 on the above subject. In this regard, we would like to again submit your honour that the exporters are facing problem in filing RFD-01 return on the web portal of GST as the quarterly option is not available on the web portal. Hence, the exporters are unable to file the claims for refund in time.

We understand that the option of filing the refund on quarterly was allowed under paragraph 11.2 of the circular no. 37/11/2018 dated 15th March 2018, but this facility has not been updated on the web portal of the GSTIN. The exporters who have exported the goods without payment of IGST are not able to file the refund claim in RFD-01 format as prescribed in the above referred circular and are not getting the refund in time and there is much delay. This accumulation of non-filing of refund claim is creating blocking of Working Capital of large amount leading to huge financial loss to the industry.

We, therefore, humbly request your good self to kindly instruct for solution of these technical problems of GSTIN so that exporters may file claim of refund applications in time and may get the refunds.

With Best Regards,

CS R.K.Jain  
Hon'y Secretary General

Similar representation sent to the Chief Minister of Rajasthan, Industry Minsiter of Rajasthan, Revenue Secretary of Government of India, Chief Commissioner and Commissioner of CGST, Revenue Secretary of Rajasthan, Commissioner Commercial Txes, Rajasthan.

Copy to- Chief Minsiter of Gujrat, MP, Maharastra, Tamilnadu, West Bengal  
All leading Chamber of Commerce and other Association of other parts of Country.

## संगम उद्योग समूह द्वारा 1 लाख पौधे व 5 हजार ट्रीगार्ड निःशुल्क वितरण

### भीलवाड़ा में हरियाली बढ़ाने की संगम उद्योग समूह की पहल

भीलवाड़ा में हरियाली बढ़ाकर पर्यावरण संरक्षण के लिए संगम उद्योग समूह ने लगातार चौथे वर्ष 1 लाख पौधे व 5 हजार ट्रीगार्ड निःशुल्क वितरण किया।

जिला कलक्टर श्रीमति शुचि त्यागी ने 16 जुलाई को इस कार्य का शुभारम्भ किया। इस अवसर पर जिला कलक्टर श्रीमति शुचि त्यागी ने खुशी जाहिर करते हुए कहा कि संगम उद्योग समूह द्वारा एक लाख पौधे व 5 हजार ट्रीगार्ड भीलवाड़ा को हरा भरा व खुशहाल बनाना प्रेरणास्पद है, अन्य उद्योगपति भी इससे प्रेरणा लें। संगम उद्योग समूह के चेयरमैन श्री रामपाल सोनी ने शहरवासियों से आवाहन किया कि पर्यावरण के इस राष्ट्रीय कार्यक्रम में महिलाएं पुरुष व बच्चे अधिक से अधिक पौधे लगाकर पौधों को पेड़ बनाने का संकल्प लें। संगम समूह शहरवासियों को ट्री-गार्ड व पौधे उपलब्ध करायेगा। पौधा वितरण के तहत मनीप्लांट, मधुकामिनी, रूबिया, सिंगोनिया, एकलिफा, गुलाब, सहित अनेक प्रजातियों के गमले के पौधे नीम्बू, अमरूद, अनार, आंवला फल वाले, पौधे, अशोक, गुलमोहर, रोहिड़ा, नीम, करंज, शीशम, कनेर, गुडहल, सहित अनेक प्रजातियों के छायादार पौधे उपलब्ध कराये गये।

कार्यक्रम में प्रबंध निदेशक श्री एस एन मोदानी व श्री वी.के. सोडाणी, चेम्बर के पूर्वाध्यक्ष श्री आर एल नोलखा, डॉ पी एम बेसवाल, पूर्व मानद महासचिव श्री एस पी नाथानी, श्री रघुनाथ मित्तल, श्री वी एस तिवाड़ी सहित कई उद्यमी एवं समाजसेवी उपस्थित थे।



Hon'ble Shri Piyush ji Goyal  
 Hon'ble Minister for Finance,  
 Government of India,  
 New Delhi.

Sub : To waive the mandatory filing of ITC-04 form in case of the Textile Job work.

Hon'ble Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance Industries Ltd, Grasim Industries Limited, all Spinning Units of the Udaipur Division, All Denim Units and almost all weaving units and all process houses etc. are associated with us. Bhilwara is also known as Textile City of India and the largest manufacturing hub of Textile fabrics in the World, producing and processing about 100 crore meters of textile fabrics Per Year.

We are indeed very thankful to the Government of India, Hon'ble Prime Minister of India and your good self for allowing the refund of accumulated ITC of inverted duty structure to Textile Fabrics w.e.f. 27.07.2018. We convey our heartiest gratitude for such relief to entire textile industry. This would help the entire textile industry to overcome the difficulties faced after implementation of the GST law.

MCCI would however like to bring to your kind attention that of one important problem of textile industries, which still remains un-resolved. This is regarding industry's request for waiver of the form ITC 04 for textile industry which is very infeasible, complicated and difficult to fill in. This is a very big hurdle in providing ease of doing business to entire textile industries.

Please refer our previous representation dated 13.07.2018, in which we had informed your good self that submission of ITC-04 is not possible by the entire textile Industry. We have also submitted your honour that GST-ITC 04 Return is required to be submitted on quarterly basis containing therein the details of goods sent on job-work and received back or directly sent from one job-worker to another job-worker. To Manufacture a Textile Fabric various job work such as TFO, Doubling, Sizing, Weaving, Processing etc. are required. Almost all the Textile fabrics manufacturers are involved in job work. Persons carrying on the above activities are different entities and located at different places.

Fabrics manufacturing is almost continuous process and various yarns are used in various proportions to make finished product. Fabrics are generally made by using different yarns from different sources which are delivered on different dates. Complete yarn is also not consumed in one lot and the balance yarn is used in the same factory or any other factory with fresh yarns for subsequent production. It is virtually impossible to attribute production precisely in reference to the original delivery challans. This practical problem exists during weaving as well as processing and other job work also. Now, under the above circumstances it is impossible to record the details perfectly by linking finished fabrics output with the original challan of inputs. Each and every stage of job work is to be entered in the ITC 04. The most difficult part of ITC-04 is to link each production with the Original Challan of inputs which is very much infeasible, impractical and impossible to certain extent.

The linking of the production of fabrics with original challans of inputs is not possible and also not feasible. Therefore, keeping in view the practical and genuine difficulties, submission of ITC-04 return in case of Textile Fabrics manufacturing should be dispensed with. The Textile Job work industry is scared of not having complied with the legal requirements of filing ITC 04. Therefore, we request you to kindly intervene and waive the mandatory filing of the above form in case of the Textile Job work industry. The genuine demand of the industry should be sympathetically met by the government. We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to save the SME sector, the large employment provider.

We look forward to your kind support and cooperation

Thanking you,

(CS R.K.Jain)

Hon'y Secretary General

Similar representation sent to the Chief Minister of Rajasthan, Industry Minsiter of Rajasthan, Revenue Secretary of Government of India, Chief Commissioner and Commissioner of CGST, Revenue Secretary of Rajasthan, Commissioner Commercial Txes, Rajasthan.

Copy to- Chief Minsiter of Gujrat, MP, Maharastra, Tamilnadu, West Bengal

All leading Chamber of Commerce and other Association of other parts of Country.

Hon'ble Shri Rajpal Singh ji Shekhawat  
 Hon'ble Minister for Industries  
 Government of Rajasthan,  
 Jaipur (Raj)

Sub : To grant Exemption from issuance of Intra State E-way Bill for movement of all type goods

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Banswara, Chittorgarh, Dungarpur, Pratapgarh, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance Industries Ltd, Grasim Industries Limited, all Spinning Units of the Udaipur Division, All Denim Units and almost all Weaving Units and all Process houses etc. are associated with us. Hindustan Zinc Limited, Jindal Saw Limited, Birla Corporation, Aditya Cement, J K Cement, J K Tyre, R K Marbles, and all other Major and Minor Industries are also our member.

We are indeed very thankful to the Government of India, Hon'ble Prime Minister of India and your good self for allowing the refund of accumulated ITC of inverted duty structure to Textile Fabrics w.e.f. 27.07.2018. We convey our heartiest gratitude for such relief to entire textile industry. This would help the entire textile industry to overcome the difficulties faced after implementation of the GST law.

MCCI would however like to bring to your kind attention that of one important problem of textile industries, which still remains un-resolved. This is regarding industry's request for waiver of e-way bill in case of intra state movement of goods and job work.

Please refer our previous representations in which we had requested your honour to exempt the issuance of E-way bill in case of yarn, textile fabrics and articles of textiles and other commodities for intra state movement. We would also like to submit that entrepreneurs of textile industry of Rajasthan are mainly in MSME Sector. Bhilwara is the largest manufacturing hub of textile fabrics in the country, producing and processing about 100 crore meters of textile fabrics p.a. Various job work such as TFO, Doubling, Sizing, Weaving, Processing etc. are required to complete the manufacturing process of textile fabric. Almost all the manufacturers of textile fabrics are involved in job work. It is very difficult to prepare e-way bill in each and every stage and movement of job work of textile articles to manufacture the textile fabrics.

Government of Rajasthan has made it mandatory to issue E-Way bill for the movement of all types of goods including job work of textiles and movement of goods for all commodity, even in intra city/intra district and intra State w.e.f. 20.05.2018. We wish to submit that the traders/Job workers are very small dealers and there are more than 4000 textile traders in Udaipur Division. It is very difficult for all the Principal Manufacturer, Job-Worker, Registered Person and Principal to issue E-way bill for each movement of textile job work, each supply of goods and consignment for yarn, fabrics and other articles of textiles and other commodity or material for supply of goods within the city, district and within the state i.e. in Rajasthan.

In this connection, we would like submit that the Government of Gujarat has issued the Exemption Notification No. GSL/GST/RULE-138(14)/B-12 dated 11.04.2018 to exempt all the items for issuance of e-way bill for movement of goods within the city and also exempted all goods (including textile fabrics) except 19 items from issuance of E-way bill within the State of Gujarat. Similarly, the Government of Madhya Pradesh has also issued the Notification No. FA3-08/2018/1/V(43) dated 24.04.2018 to exempt all the items from issuance of E-way bill for intra district movements and have also exempted all the items except 11 items in case of intra state movement for issuance of E-way bills including yarn and textile fabrics. Government of Tamilnadu has also issued Notification No. 09/2018 dated 31.05.2018 and exempted entire job work and services relating to yarn, fabrics and garments. Similarly, Government of Maharashtra has also issued Notification No. 15E/2018 dated 29.06.2018 to exempt Hank, Yarn and Garments from issuance of e-way bill irrespective of their value and also increased value of Rs. 1,00,000/- from Rs.50,000/- within the area of 50 KM. Further, the Government of West Bengal has also issued Notification No. Notification No. 13/2018-C.T./GST dated 06.06.2018 and Notification No. 14/2018 dated 12.07.2018 to exempt entire job work from issuance of E-way bill irrespective of their value. Further, the Government of Bihar has also a similar Notification on 19.04.2018.

We are enclosing herewith a copy of the Notification No. GSL/GST/RULE-138(14)/B-12 dated 11.04.2018 issued by the Government of Gujarat, Notification No. FA3-08/2018/1/V(43) dated 24.04.2018 issued by the Government of Madhya Pradesh, Notification No. 09/2018 dated 31.05.2018 issued by Government of Tamilnadu and Notification No. 15E/2018 dated 29.06.2018 issued by Government of Maharashtra, Notification No. Notification No. 13/2018-C.T./GST dated

06.06.2018 and Notification No. 14/2018 dated 12.07.2018 issued by Government of West Bengal and Notification dated 19.04.2018 issued by Government of Bihar for your kind perusal and needful action.

All the textile Manufacturing state like, Gujarat, Madhya Pradesh, Maharashtra, Tamilnadu, West Bengal have issued the exemption Notification for intra-state movement of goods for entire job work of textile and textile products and also to exempt of intra state movement of yarn, fabrics and garments and other commodities. Rajasthan State is the pioneer state in manufacturing of textile fabrics and yarn and our members and entrepreneurs are awaiting for such facilities or exemption notification of E-way bill as per other textile manufacturing states.

Trade and industry is trying to cope up with the various procedure laid down in the GST law and imposing complicated procedures at one instance would hamper the smooth functioning of the trade. We are sure that in view of the difficulties faced by the entire trade and industry as stated above and also keeping in view the objective of the government to provide maximum ease of doing business, the State Government of Rajasthan would also issue the similar Notification to exempt requirement of issuance of intra state E-way bill.

We request your honour to issue the required Notification to exempt from issuance of E-way bill for intra state movement of all type of job work, supply of all type of yarn, fabric and articles of textiles and other goods and all other commodities.

We look forward to your kind support and cooperation,

Thanking you

(CS R.K.Jain)

Hon'y Secretary General

- CC : - Shri Praveen Gupta Ji, The Secretary Finance, Government of Rajasthan, Jaipur  
- Shri Alok Gupta Ji, The Commissioner, Commercial taxes, Government of Rajasthan, Jaipur  
- Mrs. Minal ji Bhosale, OSD-Department of Revenue, Government of Rajasthan, Jaipur  
- Mrs. Suchi ji Tyagi, Hon'ble District Collector, Bhilwara  
- Shri Gokul Ram Ji, Dy. Commissioner (Admn), Commercial Taxes Department, Bhilwara



MCCI/GST/2018-2019

Dated: 29.07.2018

Hon'ble Shri Piyush ji Goyal  
The Minister for Finance,  
Government of India,  
New Delhi.

Subject : Refund on account of inverted duty structure on textile fabrics which is available w.e.f. 01.08.2018 – clarifications are needed with regards to the condition of lapse of balance of unutilized input tax credit as on 31.07.2018

Respected Sir,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of Southern Rajasthan representing the entire major industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur.

We are indeed very thankful to the Government of India, Hon'ble Prime Minister of India and your good self for allowing the refund of the accumulated ITC on account of inverted duty structure on Textile Fabrics. We convey our heartiest gratitude for such relief to entire textile industry. We wish to draw your kind attention on various issues that have been arisen post issuance of Notification No. 20/2017 Central Tax (Rate) dated 26.07.2018 and which need clarifications:-

- A. What would happen to the input tax credit paid on the Raw Material (Yarn), WIP and on Textile Finish Fabrics lying on 31.07.2018, with the registered persons The refund of inverted duty structure on notified goods including textile fabrics was not allowed under Section 54(3)(ii) of the CGST Act, 2017 as specified in Notification No. 5/2017- Central Tax (Rate) dated 28.06.2017 as amended. GST Council in it's meeting held on 20th July, 2018 had decided to allow the refund of ITC credit in case of textile fabrics also with a restriction that it would be allowed only on the inputs received after the effective date of the notification.

Now, the above amendment has been given effect vide Notification No. 20/2018-Central Tax (Rate) dated 26.07.2018 which has inserted a proviso in Notification No. 5/2017- Central Tax (Rate) dated 28.06.2017, which reads as under:-

- “(i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below and,
- (ii) in respect of said goods, the accumulated input tax credit lying unutilized in balance, after payment of tax for and upto the month of July 2018, on the inward supplies received up to the 31st day of July 2018, Shall lapse.”

A plain perusal of clause (i) of the supra mentioned notification, transpire that such refund of the input tax credit accumulated on account of inverted tax structure would be allowed only on supplies received on or after 01.08.2018.

However, the issues which need clarification, arises from clause (ii), according to which accumulated input tax credit lying unutilized in balance, after payment of tax for and up to the month of July 2018, on the inward supplies received up to 31.07.2018 shall lapse. This would mean that after payment of tax for July 2018, in case any balance of input tax credit lying unutilized, would lapse and whatever stock which is left in the registered premises of a registered person would be required to be cleared on payment of GST against which there no balance of credit is available.

If such was the intention of the legislature then it would amount to paying tax out of the inputs received from 01.08.2018 onwards and inputs related to raw materials of these supply will lapse. It means that no ITC is allowed on inputs used for manufacturing of outputs. Further, it would be even against the basic essence of the indirect tax. Every industry and trade maintains inventory of inputs as well as WIP and finished goods for a period of around 3-6 months. This comprises of raw materials (yarn/fiber), Grey fabrics, finished textile fabric, stock of stores and spares etc. In simple words GST has to be paid twice once on purchase of raw material on which no ITC is allowed hold as the inventory as on 31.07.2018 and again on finished goods sold out of these inventory.

Sir, this was not the intention of the law and instead of giving relief to the textile sector, the sector has been penalized on the inventories held. This is highly unjustified as, to the extent of stock available at least the balance of credit should remain available or that there should be a provision that such balance of credit would be identified separately and which would be allowed to be used at least on the final product that pertains to the stock as on 31.07.2018. We request your honour to kindly intervene the matter and arrange to issue suitable clarification so that relief to the fabrics manufacturers can be passed in true sense.

**B. Whether input tax credit availed on the capital goods, input services and the transactional credit would also lapse.**

The relevant notification ibid provides that input tax credit would lapse on the inward supplies received up to 31.07.2018. But it is nowhere clarified by the legislature what it meant by the word inward supplies and whether the word inward supplies would include capital goods, input services and transactional credit as well.

The use of capital goods on which input tax credit has been availed would not only be restricted to the supplies made till 31.07.2018 but would be used also for making supplies even after 31.07.2018 and further capital goods, input services, and transactional credit was always been outside the ambit of section 54(3)(ii) and therefore the input tax credit availed on the input services, capital goods and transactional credit cannot be lapsed. Further, in case the input tax credit on input services, capital goods and transactional credit was not allowed it would amount to imposing a restriction by virtue of the newly introduced notification on something which was not even covered by the section itself. We request your honour that the exact position should be clarified immediately, to avoid confusion and litigations in future.

**C. It would be very difficult to bifurcate between the input tax credit which pertains to the yarn and the input tax credit that pertains to the textile fabrics.**

Various entities are manufacturing yarn as well as fabrics, and thus they are availing input tax credit for both. The Notification 20/2018 applies inter alia only to textile fabrics and therefore only the input tax credit availed in respect of the textile fabrics would lapse and not the input tax credit availed for manufacturing yarn. But in case, same unit is manufacturing yarn as well textile fabrics it would be very difficult to differentiate between the input tax credit availed on inputs for manufacturing yarn and for textile fabrics. Under GST law, there is no requirement to maintain the one to one correlation of the inputs utilized in case the registered person is manufacturing multiple product and further it is very difficult to determine in the textile industry which inputs are used in the manufacturing yarn and which are used in manufacturing textile fabric as majority of inputs are common in both.

Therefore, it should be clarified, how should a person manufacturing both yarn and textile fabric should determine the input used for manufacturing of yarn and which are used for manufacturing textile fabric. Further how they should determine what amount of credit has been accumulated on the supplies of yarn and what has been accumulated on supplies of textile fabric, out of the total accumulated input tax credit lying in their electronic credit ledger.



We, therefore, humbly request your good self to kindly issue suitable clarification on ambiguity of the Notification No. 20/2018 Central Tax (Rate) dated 26.07.2018 to avoid further confusion and litigation.

We look forward to your kind support and cooperation

With Best Regards

(CS R.K.Jain)

Hon'y Secretary General

Similar representation sent to the Chief Minister of Rajasthan, Industry Minister of Rajasthan, Revenue Secretary of Government of India, Chief Commissioner and Commissioner of CGST, Revenue Secretary of Rajasthan, Commissioner Commercial Taxes, Rajasthan.

Copy to- Chief Minister of Gujarat, MP, Maharashtra, Tamilnadu, West Bengal

All leading Chamber of Commerce and other Association of other parts of Country.



### **Recommendations made during the 28th Meeting of the GST Council held in New Delhi on 21<sup>st</sup> July, 2018**

The major recommendations are as detailed below:

1. Upper limit of turnover for opting for composition scheme to be raised from Rs. 1 crore to Rs. 1.5 crore. Present limit of turnover can now be raised on the recommendations of the Council.
2. Composition dealers to be allowed to supply services (other than restaurant services), for upto a value not exceeding 10% of turnover in the preceding financial year, or Rs. 5 lakhs, whichever is higher.
3. Levy of GST on reverse charge mechanism on receipt of supplies from unregistered suppliers, to be applicable to only specified goods in case of certain notified classes of registered persons, on the recommendations of the GST Council.
4. The threshold exemption limit for registration in the States of Assam, Arunachal Pradesh, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand to be increased to Rs. 20 Lakhs from Rs. 10 Lakhs.
5. Taxpayers may opt for multiple registrations within a State/Union territory in respect of multiple places of business located within the same State/Union territory.
6. Mandatory registration is required for only those e-commerce operators who are required to collect tax at source.
7. Registration to remain temporarily suspended while cancellation of registration is under process, so that the taxpayer is relieved of continued compliance under the law.
8. The following transactions to be treated as no supply (no tax payable) under Schedule III:
  - Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without such goods entering into India;
  - Supply of warehoused goods to any person before clearance for home consumption; and
  - Supply of goods in case of high sea sales.
9. Scope of input tax credit is being widened, and it would now be made available in respect of the following:
  - Most of the activities or transactions specified in Schedule III;
  - Motor vehicles for transportation of persons having seating capacity of more than thirteen (including driver), vessels and aircraft;
  - Motor vehicles for transportation of money for or by a banking company or financial institution;
  - Services of general insurance, repair and maintenance in respect of motor vehicles, vessels and aircraft on which credit is available; and
  - Goods or services which are obligatory for an employer to provide to its employees, under any law for the time being in force.
10. In case the recipient fails to pay the due amount to the supplier within 180 days from the date of issue of invoice, the input tax credit availed by the recipient will be reversed, but liability to pay interest is being done away with.
11. Registered persons may issue consolidated credit/debit notes in respect of multiple invoices issued in a Financial Year.
12. Amount of pre-deposit payable for filing of appeal before the Appellate Authority and the Appellate Tribunal to be capped at Rs. 25 Crores and Rs. 50 Crores, respectively.
13. Commissioner to be empowered to extend the time limit for return of inputs and capital sent on job work, upto a period of one year and two years, respectively.

14. Supply of services to qualify as exports, even if payment is received in Indian Rupees, where permitted by the RBI.
15. Place of supply in case of job work of any treatment or process done on goods temporarily imported into India and then exported without putting them to any other use in India, to be outside India.
16. Recovery can be made from distinct persons, even if present in different State/Union territories.
17. The order of cross-utilisation of input tax credit is being rationalised.
18. Refund of accumulated credit on account of inverted duty structure to fabric manufacturers: Fabrics attract GST at the rate of 5% subject to the condition that refund of accumulated ITC on account of inversion will not be allowed. However, considering the difficulty faced by the Fabric sector on account of this condition, the GST Council has recommended for allowing refund to fabrics on account of inverted duty structure. The refund of accumulated ITC shall be allowed only with the prospective effect on the purchases made after the notification is issued.

These amendments will now be placed before the Parliament and the legislature of State and Union territories with legislatures for carrying out the amendments in the respective GST Acts.



## **GST council approves Simplified GST Return**

The GST Council in its 28<sup>th</sup> meeting held here today under the Chairmanship of Shri Piyush Goyal, Union Minister for Railways, Coal, Finance & Corporate Affairs has approved the new return formats and associated changes in law. It may be recalled that in the 27<sup>th</sup> meeting held on 4<sup>th</sup> of May, 2018 the Council had approved the basic principles of GST return design and directed the law committee to finalize the return formats and changes in law. The formats and business process approved today were in line with the basic principles with one major change i.e the option of filing quarterly return with monthly payment of tax in a simplified return format by the small tax payers.

All taxpayers excluding small taxpayers and a few exceptions like ISD etc. shall file one monthly return. The return is simple with two main tables. One for reporting outward supplies and one for availing input tax credit based on invoices uploaded by the supplier. Invoices can be uploaded continuously by the seller and can be continuously viewed and locked by the buyer for availing input tax credit. This process would ensure that very large part of the return is automatically filled based on the invoices uploaded by the buyer and the seller. Simply put, the process would be “UPLOAD – LOCK – PAY” for most tax payers. Taxpayers would have facility to create his profile based on nature of supplies made and received. The fields of information which a taxpayer would be shown and would be required to fill in the return would depend on his profile.

NIL return filers (no purchase and no sale) shall be given facility to file return by sending SMS.

The Council approved quarterly filing of return for the small taxpayers having turnover below Rs. 5 Cr as an optional facility. Quarterly return shall be similar to main return with monthly payment facility but for two kinds of registered persons – small traders making only B2C supply or making B2B + B2C supply. For such taxpayers, simplified returns have been designed called Sahaj and Sugam. In these returns details of information required to be filled is lesser than that in the regular return.

The new return design provides facility for amendment of invoice and also other details filed in the return. Amendment shall be carried out by filing of a return called amendment return. Payment would be allowed to be made through the amendment return as it will help save interest liability for the taxpayers.

93% of the taxpayers have a turnover of less than Rs 5 Cr and these taxpayers would benefit substantially from the simplification measures proposed improving their ease of doing business. Even the large taxpayers would find the design of new return quite user friendly.

## **GST RATE ON SERVICES**

The GST Council in its 28<sup>th</sup> Meeting held here today under the Chairmanship of Shri Piyush Goyal, Union Minister for Railways, Coal, Finance & Corporate Affairs took following decisions relating to exemptions/ changes in GST rates / ITC eligibility criteria, rationalization of rates/exemptions and clarification on levy of GST on services. The decisions of the GST Council enclosed as annexure has been presented in simple language for ease of understanding which would be given effect to through Gazette notifications/ circulars which shall have force of law.

It would be noted that multiple reliefs from GST taxation have been provided to following categories of services –

- Agriculture, farming and food processing industry,
- Education, training and skill development,
- Pension, social security and old age support.

Hotel industry has been given major relief by providing that the rate of tax on accommodation service shall be based on transaction value instead of declared tariff.

Services provided in sectors like banking, IT have been provided relief by exempting services supplied by an establishment of a person in India to any establishment of that person outside India [related party].

As a green initiative, GST on supply of e-books has been reduced from 18 to 5%.

For details of major decisions on services, annexure to this press note may be referred.

It is proposed to issue notifications giving effect to these recommendations of the Council with effect from 27<sup>th</sup> July, 2018.

### **ANNEXURE - EXEMPTIONS / CHANGES IN GST RATES AND SERVICES**

#### **Sector –Farmers/ Agriculture/ Food Processing**

1. Exempt services by way of artificial insemination of livestock (other than horses).
2. Exempt warehousing of minor forest produce in line with exemptions provided to the agricultural produce.
3. Exempt the works of installation and commissioning undertaken by DISCOMS/ electricity distribution companies for extending electricity distribution network upto the tube well of the farmer/ agriculturalist for agricultural use.
4. Exempt services provided by FSSAI to food business operators.

#### **Education/ Training/ Skill Development**

5. Reduce rate of GST from 18% to 5% on supply only of e-books for which print version exist.

#### **Social Security/ Pension Security/ Senior Citizens**

6. Exempt services provided by Coal Mines Provident Fund Organisation to the PF subscribers from the applicability of GST on the lines of EPFO.
7. Exempt supply of services by an old age home run by State / Central Government or by a body registered under 12AA of Income Tax Act) to its residents (aged 60 years or more) against consideration upto Rupees Twenty Five Thousand per month per member provided consideration is inclusive of charges for boarding, lodging and maintenance.
8. Exempt GST on the administrative fee collected by National Pension System Trust.
9. Exempt services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in activities relating to the welfare of industrial or agricultural labour or farmer; or for the promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to own members against consideration in the form of membership fee up to an amount of one thousand rupees per member per year.

#### **Banking/ Finance/ Insurance**

10. Exempt Reinsurance Services provided to specified Insurance Schemes such as Pradhan Mantri Rashtriya Swasthya Suraksha Mission (PMRSSM) (Ayushman Bharat), funded by Government.

#### **Government Services**

11. Exempt services provided by Government to ERCC by way of assigning the right to collect royalty, DMFT etc. from the mining lease holders.
12. Exempt the guarantees given by Central/State Government/UT administration to their undertakings/PSUs.

#### **Miscellaneous**

13. Exempt GST on import of services by Foreign Diplomatic Missions/ UN & other International Organizations based on reciprocity.
14. Exempt services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with Explanation I in section 8 of the IGST Act provided the place of supply is outside the taxable territory of India in accordance with section 13 of IGST Act
15. Prescribe GST rate slabs on accommodation service based on transaction value instead of declared tariff which is likely to provide major relief to the hotel industry.
16. Prescribe GST rate of 12% with full ITC under forward charge for composite supply of multimodal transportation.
17. Rationalize the notification entry prescribing reduced GST rate on composite supply of works contract received by the Government or a local authority in the course of their sovereign functions.
18. Rationalize entry relating to composite supply of food and drinks in restaurant, mess, canteen, eating joints and such supplies to institutions (educational, office, factory, hospital) on contractual basis at GST rate of 5%; and making it clear that the scope of outdoor catering under 7(v) is restricted to supplies in case of outdoor/indoor functions that are event based and occasional in nature.

#### **Clarifications**

19. Supply of services provided by State and Central educational boards to students for conduct of examination will be clarified to be exempt.
20. To clarify that the courses run by private ITIs for designated trades are exempt under GST whereas non-designated courses are taxable.

21. To clarify that GST on premium paid by the Governments for implementing PradhanMantri Rashtriya Swasthya Suraksha Mission (PMRSSM) (Ayushman Bharat) is exempt from GST.
22. To provide clarification on applicability of Service Tax / GST on services rendered by an Indian Architect- Consultant in relation to immovable property located outside India to Indian Diplomatic Missions/Posts abroad.
23. To clarify to Auroville foundation that 'maintenance' paid by it to Aurovilians is not liable to GST.
24. To insert an explanation in notification No. 13/2017-Central Tax(Rate) to define the term renting of immovable property.
25. To clarify that certain services such as “deposit works (expenses for providing electric line/plant)” related to distribution of electricity provided by DISCOM, attract GST.

#### **Export / other trade facilitation measures**

26. Extend the exemption granted on outward transportation of all goods by air and sea by another one year i.e. upto 30th September, 2019 as relief to the exporter of goods.
27. Place liability to pay GST on services provided by individual DSAs to banks/NBFCs under reverse charge on the buying banks/NBFCs. However, services by non-individual NBFCs (corporate, partnership firms) to banks/NBFCs would continue under forward charge, as at present.



### **Notifications issued giving effect to the decisions taken in the 28<sup>th</sup> GST Council Meeting held on 21<sup>st</sup> July 2018**

- CBIC has issued several notifications dated 26<sup>th</sup> July 2018 to bring into effect decisions taken by the GST Council in its last meeting held on 21<sup>st</sup> of July.
- Most of these changes have come into effect from today (27<sup>th</sup> July 2018).
- These notifications can also be accessed from the website at [www.cbec.gov.in](http://www.cbec.gov.in)

#### **List of Notifications issued amending GST rate on goods**

<b>Notification No.</b>	<b>Basic Notification amended by latest notfn.</b>	<b>Particulars</b>
13/2018- Central Tax (Rate)	11/2017- Central Tax (Rate)	Amendments in the rate of GST on specified services
14/2018- Central Tax (Rate)	12/2017- Central Tax (Rate)	Amendments in the list of services exempted from GST
15/2018- Central Tax (Rate)	13/2017- Central Tax (Rate)	Insertion of a new entry to cover services supplied by individual Direct Selling Agents (DSAs) to banks/ NBFCs under RCM
16/2018- Central Tax (Rate)	14/2017- Central Tax (Rate)	Notifying services provided by way of any activity in relation to a function entrusted to a municipality under Article 243W to be treated neither as a supply of goods nor as service
17/2018- Central Tax (Rate)	11/2017- Central Tax (Rate)	Insertion of explanation for 'business' to exclude activities of government undertaken as public authority
18/2018-Central Tax (Rate)	1/2017-Central Tax (Rate)	Amending GST Rates on various goods
19/2018-Central Tax (Rate)	2/2017-Central Tax (Rate)	Exemption from GST on certain goods
20/2018-Central Tax (Rate)	5/2017-Central Tax (Rate)	Allowing refund of unutilized ITC for supplies in relation to certain fabrics
21/2018-Central Tax (Rate)	N/A	Notifies concessional rate of GST on specified handicraft goods
2/2018-Compensation Cess (Rate)	1/2017-Compensation Cess (Rate)	Exempts Compensation Cess on certain goods



## Revision of GST Rates on certain goods

Particulars	Earlier CGST Rate	Amended CGST Rate
Paints and varnishes, prepared water pigments of a kind used for finishing leather- <b>classified under the Heading 3208/3209/3210</b>	14%	9%
Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non - refractory surfacing preparations - <b>classified under Heading 3214</b>	14%	9%
Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps <u>other than air conditioning machines</u> - <b>classified under Heading 8418</b>	14%	9%
Household or laundry-type washing machines, including machines which both wash and dry- <b>classified under Heading 8450</b>	14%	9%
Lithium-ion Batteries- <b>classified under Heading 8507 60 00</b>	14%	9%
Vacuum cleaners - <b>classified under Heading 8508</b>	14%	9%
Electro-mechanical domestic appliances, with self -contained electric motor, other than vacuum cleaners of heading 8508 (other than wet grinder consisting of stone as a grinder) - <b>classified under Heading 8509</b>	14%	9%
Trailers and semi -trailers; other vehicles, not mechanically propelled; parts thereof [other than Self -loading or self -unloading trailers for agricultural purposes, and Hand propelled vehicles; animal drawn vehicles] - classified under Heading 8716	14%	9%
Fuel Cell Motor Vehicles- classified under Chapter 87	14%	6%
Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations - classified under Heading 9616	14%	9%
Sanitary Towels (pads) or sanitary napkins; tampons - classified under Heading 9619 00 10/ 9619 00 20	6%	NIL
Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)- classified under Heading 2207	9%	2.5%
Fertilizer grade phosphoric acid - classified under Heading 2809	6%	2.5%
Multi Modal transportation of goods - classified under Heading 9965	9%	6%
Supply of e-books for which print version exists classified under the Heading 9984	9%	2.5%

### Other changes

- Reduced CGST Rate of 2.5% now also available for Footwear having retail sale price not exceeding Rs. 1000 per pair, as against Rs. 500 per pair earlier [RSP should be indelibly marked or embossed on the footwear itself].
- Compensation Cess also exempted on Fuel Cell Motor Vehicles classified under Chapter 87
- Concessional CGST Rates prescribed for certain specified class of handicraft goods such as Handbags including pouches, purses, jewellery box, Wooden frames for painting, photographs, mirrors etc. - Notification No. 21/2018-Central Tax (Rate)
- Refund of unutilized ITC to be allowed from August 1, 2018 in respect of supplies of certain specified textile fabrics - Accumulated ITC lying in balance upto the month of July 2018 to lapse - Notification No. 20/2018- Central Tax (Rate) amending Notification No. 5/2017-Central Tax (Rate)

### Issues requiring attention

- Ensuring compliance with Anti-profiteering provisions on account of reduction in rate of GST on several goods
- Ensuring compliance with Legal Metrology provisions in case of packaged commodities

### Other Changes

- Supply of food and drink at restaurant, eating joints, mess, canteen ,etc. classified under the Heading 9963 will attract GST at the rate of 5%**
- Supply of food by Indian Railways or IRCTC or their licensees in the train or at the platform - classified under Heading 9963 and subject to 5% GST
- Supply of food and drinks at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature - classified under Heading 9963 and will attract 18% GST

**GOVERNMENT OF INDIA MINISTRY OF FINANCE**

**(Department of Revenue)**

**Notification No. 20/2018-Central Tax (Rate)**

New Delhi, the 26<sup>th</sup> July, 2018

(E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1<sup>st</sup> day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31<sup>st</sup> day of July 2018, shall lapse.”.

[F.No.354/ 255 /2018-TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note: - The principal notification No.5/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 677(E), dated the 28th June, 2017 and last amended vide notification No. 44/2017-Central Tax(Rate) dated the 14<sup>th</sup> November, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub section (i) vide number G.S.R. 1390(E), dated the 14<sup>th</sup> November, 2017.



**F.No. 225/242/2018/ITA.II**

**Government of India**

**Ministry of Finance**

**Department of Revenue**

**Central Board of Direct Taxes (ITA.II division)**

**North-Block, New Delhi, the 26<sup>th</sup> July, 2018**

**Order under Section 119 of Income Tax Act, 1961**

For certain categories of taxpayers, the 'due-date' of filing the income tax return for assessment year 2018-19 is 31.07.2018. Upon consideration of the matter, the Central Board of Direct Taxes, in exercise of its power under section 119 of Income Tax Act, 1961 (“Act”), hereby, extends the due date of filing income tax return, as prescribed in Section 139(1) of the Act, from **31<sup>st</sup> July, 2018 to 31<sup>st</sup> August, 2018.**

(Rajarajeshwari R.)

Under-Secretary to the Government of India



**UPDATES**

**CBIC**

The Central Government has amended Reverse Charge Applicability on the Direct Selling Agents (DSAs) and definition of Renting of Immovable Property. Services supplied by individual Direct Selling Agents (DSAs) other than body corporate, partnership or LLP to banks/ non-banking financial company (NBFCs) shall be taxed under reverse charge mechanism. Further, the definition of “Renting of Immovable Property” has been inserted to mean allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property. This notification shall come into force with effect from 27th of July, 2018

## AMENDMENT FOR ANNUAL FILLING 2018

### Companies (Accounts) Amendment Rules, 2018 notified by MCA

MCA has notified the Companies (Accounts) Amendment Rules, 2018 incorporating \*additional disclosure requirements\* for financial statements of the Companies, including status of maintenance of cost records, measures to prevent sexual harassment of women, certain disclosures by OPC/ Small companies in abridged Financial Statements, etc., as under:

Companies (Accounts) Amendment Rules, 2018: MCA Notification dt. 31 July 2018

G.S.R. (E).-In exercise of the powers conferred by section 134 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (Accounts) Amendment Rules, 2018. (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Companies (Accounts) Rules, 2014, in rule 8,
  - (i) In sub-rule (5), after clause (viii) the following clauses shall be inserted, namely:-

“(ix) a disclosure, as to whether maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained,

(x) a statement that the company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 [14 of 2013]
  - (ii) after sub-rule (5), the following rule shall be inserted, namely:-

“(6) This rule shall not apply to One Person Company or Small Company”.
  - (iii) after rule 8, the following rule shall be inserted, namely:-

“8A. Matters to be included in Board’s Report for One Person Company and Small Company.-

(1) The Board’s Report of One Person Company and Small Company shall be prepared based on the stand alone financial statement of the company, which shall be in abridged form and contain the following:-

    - (a) the web address, if any, where annual return referred to in sub-section (3) of section 92 has been placed;
    - (b) number of meetings of the Board;
    - (c) Directors’ Responsibility Statement as referred to in sub-section (5) of section 134;
    - (d) details in respect of frauds reported by auditors under sub-section (12) of section 143 other than those which are reportable to the Central Government;
    - (e) explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report;
    - (f) the state of the company’s affairs;
    - (g) the financial summary or highlights;
    - (h) material changes from the date of closure of the financial year in the nature of business and their effect on the financial position of the company;
    - (i) the details of directors who were appointed or have resigned during the year;
    - (j) the details or significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company’s operations in future.
- 3 The Report of the Board shall contain the particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the Form AOC-2.”.

### MCA

The Ministry of Corporate Affairs has constituted a 10 Member Committee, headed by the Secretary of Ministry of Corporate Affairs, for review of the penal provisions in the Companies Act, 2013 may be setup to examine 'de-criminalisation' of certain offences. The MCA seeks to review offences under the Companies Act, 2013 as some of the offences may be required to be decriminalised and handled in an in-house mechanism, where a penalty could be levied in instances of default. This would also allow the trial courts to pay more attention on offences of serious nature. Consequently, it has been decided that the existing

compoundable offences in the Companies Act - 2013 viz. offences punishable with fine only or punishable with fine or imprisonment or both may be examined and a decision may be taken as to whether any of such offences may be considered as 'civil wrongs' or 'defaults' where a penalty by an adjudicating officer may be imposed in the first place and only consequent to further non-compliance of the order of such authority will it be categorised as an offence triable by a special court. It is also required to be seen as to whether any non-compoundable offences under the Companies Act, 2013 may be made compoundable. The Committee shall submit its report within thirty days to the Central Government for consideration of its recommendations. The Committee's constitution, under the Chairmanship of Secretary, has past President of ICSI & ICAI among others.

### **MCA**

MCA has notified the Companies (Incorporation) Third Amendment Rules, 2018 which shall come into force on the date of their publication in the Official Gazette i.e 27-07-2018. For the purposes of these rule, the term "resident in India" means a person who has stayed in India for a period of not less than 182 days during the immediately preceding Financial Year replacing the word 'Calendar Year. Further, while counting the number of days of stay of a director in India for the financial year 2018-2019, any period of stay between 01.01.2018 till the date of notification of this rule shall also be counted. The requirement of Affidavit from first directors and subscribers at the time of incorporation has been done away with and Declaration on a plan papers from Subscribers and First Directors shall suffice the purpose.

### **SEBI**

SEBI, through its circular dated April 20, 2018, inter-alia, mandated RTAs to send a letter under Registered / Speed post seeking PAN and bank details within 90 days of the said circular and two reminders thereof after the gap of 30 days. The timeline for sending the initial letter by Registered/Speed Post to physical shareholders has been extended to September 30, 2018 to enable companies to send the initial letter along with Annual Reports / notice of AGM. Subsequently, two reminders may be sent by other modes including ordinary post / courier.

### **SEBI**

SEBI has released the Discussion Paper on Delisting of Equity Shares Review of "Reverse Book Building Process". SEBI came out with SEBI (Delisting of Equity Shares) Amendments Regulations, 2015, thereby amending Delisting Regulations, 2009. Currently, in voluntary delisting an issuer/promoter has to first take the approval of shareholders of that class, then an in-principal approval of the stock exchange followed by RBB Process to discover the price. Delisting is regarded as successful if promoter shareholding reaches 90% pursuant to RBB at the discovered price which is acceptable to the promoter. Several concerns have been raised by the stakeholders regarding implementation of the reverse book building process. Currently, if the price discovered through RBB is not attractive to the promoter, he may unilaterally reject the price and the whole exercise becomes futile. Instead, the promoter may be allowed to make counter offer to the shareholders of that class. Further, it is also suggested that in case promoter(s) give a counter offer, then the counter offer price should not be less than the book value and the counter offer should be accepted by such number of public shareholders where the promoter shareholding reaches 90%. comments may please be e-mailed or sent by post latest by August 16, 2018.

### **CBDT**

CBDT has decided to increase the threshold monetary limits for filing departmental appeals at various levels, be it appellate tribunals, High Courts and the Supreme Court, in a major move to reduce the number of litigation's. The threshold for filing appeal at Income Tax Appellate Tribunal (ITAT) and The Customs, Excise and Service Tax Appellate Tribunal (CESTAT) has been increased from Rs 10 lakh to Rs 20 lakh, for High Courts the limit has been increased from Rs 20 lakh to Rs 50 lakh and in case of Supreme Court the limit has been increased four-fold to Rs 1 crore. This increase in the threshold would automatically lead to withdrawal of many pending cases direct and indirect tax litigations. Out of total direct tax cases filed by the Department in ITAT, 34% of cases will be withdrawn. In case of High Courts, 48% of cases will be withdrawn and in case of Supreme Court 54% of cases will be withdrawn. The total percentage of reduction of litigation from Department's side will get reduced by 41%. However, this will not apply in such cases where substantial point of law is involved.

### **CBDT**

CBDT has instructed Income Tax Officials to adhere to prescribed time limit for issue of certificate of no deduction or deduction of tax at lower rate u/s 197 and 195 of the Income Tax Act, 1961. As per instruction issued in this regard, attention has been drawn to the time-line of 30 days prescribed as per the Citizen's Charter-2014 for issue of certificates for no deduction of tax or deduction of tax at lower rate under section 197 or 195 of the Act. The CBDT has reiterated that the 30 days time-line for issue of certificates u/s 197 or 195 of the Act must be adhered to scrupulously and disposal of applications beyond the said time limit must be for justifiable reasons to be recorded in writing and duly approved by CIT (TDS)/ CIT (Intl. Tax) concerned. It



has been further stated that the Board shall view seriously, any delay without valid reasons and shall hold CIT (TDS)/ CIT (Intl. Tax) concerned responsible in this regard.



### Recommendations on opening of migration window for tax payers till 31<sup>st</sup> August ,2018

The GST Council in its 28<sup>th</sup> meeting held here today has approved the proposal to open the migration window for taxpayers, who received provisional IDs but could not complete the migration process.

The taxpayers who filed Part A of FORM GST REG-26, but not Part B of the said FORM are requested to approach the jurisdictional Central Tax/State Tax nodal officers with the necessary details on or before 31<sup>st</sup> August, 2018.

The nodal officer would then forward the details to GSTN for enabling migration of such taxpayers.

It has also been decided to waive the late fee payable for delayed filing of return in such cases. Such taxpayers are required to first file the returns on payment of late fees, and the waiver will be effected by way of reversal of the amount paid as late fees in the cash ledger under the tax head.

Taxpayers who intend to complete the migration process are requested to approach their jurisdictional Central Tax/State Tax nodal officers in this regard.



[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India Ministry of Finance (Department of Revenue)

#### Notification No. 13/2018-Central Tax (Rate)

New Delhi, the 26<sup>th</sup> July, 2018 G.S.R (E).- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.11/2017- Central Tax (Rate), dated the 28<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 690(E), dated the 28<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, -

(i) against serial number 7, in column (3),-

(a) for item (i) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation 1.</i> - This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional.</p> <p><i>Explanation 2.</i> - This item excludes the supplies covered under item 7 (v).</p> <p><i>Explanation 3.</i> - “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>

(3)	(4)	(5)
(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”;

(a) in items (ii), (vi) and (viii),-

(A) for the words “declared tariff” wherever they occur, the words “value of supply” shall be substituted;

(B) the Explanation shall be omitted;

(b) for item (v), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	9	-”;

(i) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vi) Multimodal transportation of goods. <i>Explanation.-</i> (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.	6	-
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-”;

(iii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely :-

(1)	(2)	(3)	(4)	(5)
“22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. <i>Explanation.-</i> For the purposes of this notification, "e- books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-”;

This notification shall come into force with effect from 27th of July, 2018.

[F. No.354/13/2018-TRU]

(Gunjan Kumar Verma)

Under Secretary to the Government of India

Note : The principal notification No. 11/2017 - Central Tax(Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, vide number G.S.R. 690 (E), dated the 28th June, 2017 and was last amended by notification No. 1/2018-Central Tax (Rate), dated the 25th January, 2018 vide number G.S.R. 64(E), dated the 25th January, 2017.

## SEMINAR ON CRITICAL ISSUES OF GOODS AND SERVICE TAX - 30.07.2018



श्री रंजन मेहता को स्मृति चिन्ह भेंट करते हुए वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया एवं मानद महासचिव श्री आर के जैन।



सेमीनार में उपस्थित सदस्यगण एवं प्रोफेशनल्स।



सेमीनार में उपस्थित सदस्यगण एवं प्रोफेशनल्स।



दिनांक 6 जुलाई 2018 को जयपुर में जीएसटी दिवस पर उद्योग मंत्री माननीय श्री राजपाल सिंह शेखावत द्वारा मेवाड़ चेम्बर को राज्य स्तरीय पुरस्कार से सम्मानित।



16 जुलाई 2018 को जिला कलक्टर श्रीमति शुचि त्यागी द्वारा संगम उद्योग समूह की ओर से पौध वितरण कार्यक्रम का शुभारम्भ।



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