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मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री का मासिक पत्र)

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

GST Special - II



मेवाड़ चेम्बर के प्रतिनिधिमण्डल की केन्द्रीय वित्त सचिव (राजस्व) डॉ. हंसमुख अधिया से मुलाकात

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री

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टेक्सटाइल पर जीएसटी की विसंगतियों को दूर करने के लिए एक उच्चस्तरीय प्रतिनिधिमण्डल की दिल्ली में मुलाकातें - 8 जून 2017



केन्द्रीय वित्तराज्य मंत्री माननीय श्री संतोष जी गंगवार को ज्ञापन देते हुए।



केन्द्रीय वित्तराज्य मंत्री माननीय श्री अर्जुनराम जी मेघवाल को ज्ञापन देते हुए।



प्रतिनिधि मण्डल में अध्यक्ष श्री दिनेश नौलखा, वरिष्ठ उपाध्यक्ष श्री जे के बागड़ोदिया मानद महासचिव श्री आर के जैन, श्री अतुल शर्मा, श्री सुरेश पौद्धार



9 जून 2017 को वाणिज्यकर विभाग द्वारा जीएसटी पर कार्यशाला में अग्रिम पंक्ति में मेवाड़ चेम्बर का प्रतिनिधिमण्डल प्रतिनिधिमण्डल की वाणिज्यकर आयुक्त श्री आलोक गुप्ता से मुलाकात।

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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

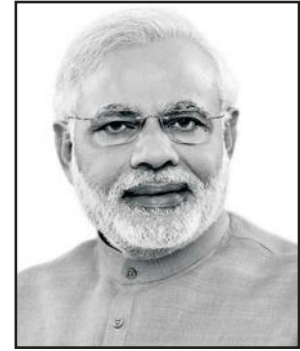
At the State Level : Rajasthan Chamber of Commerce & Industry, Jaipur.
: The Employers Association of Rajasthan, Jaipur.
: Rajasthan Textile Mills Association, Jaipur

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 Committee, Customs, Jaipur
DRUCC/ZRUCC of North Western Railways

'India will now have one tax. GST is actually a Good and Simple Tax'

Hon'ble Prime Minister, Shri Narendra Modi



India, say hello to GST! Biggest-ever tax reform comes into effect

With the press of a button at midnight of 30th June 2017, in Parliament's Central Hall, India switched to GST, the single biggest tax reform undertaken by the country in 70 years independence. Launching GST, President Pranab Mukherjee said it is a momentous event for the nation. "This historic moment is the culmination of 14-year-long journey that began in December, 2002," he said. Touting it as a game changer, PM Modi said GST will put India on path of a system that will be transparent, simple and keeps tabs on corruption.

"GST is the outcome of a thought process over several years," Modi said, thanking the GST council behind this landmark tax reform. "GST does not belong to one government, it is a collective effort."

The one national GST unifies the country's USD 2 trillion economy and 1.3 billion people into a common market, an exercise that took 17 tumultuous years.

"GST will end tax terrorism and inspector raj, two big hurdles to the country's growth," Modi said.

Recalling Pandit Jawaharlal Nehru's tryst with destiny speech at Parliament's Central Hall, the PM said there could not be a better launchpad for GST to chart a new course for the country. "GST rollout is mark of cooperative federalism. This reform will show a new direction to nation building. This is a mark of Team India." Modi said the GST will end India's multiplicity of taxes and the confusion, making India independent of the effect of cascading taxes.

"It is Good and Simple tax .

What it means for India:

- 1) It gives the country one uniform tax, and no frequent rate changes
- 2) A lower tax burden. One market to help businesses. No truck queues at state borders
- 3) GDP could rise by 2%
- 4) Less scope for evasion, which means higher revenues
- 5) Lower taxes to boost exports
- 6) Inspector raj will ease its grip

What it means for businesses

- 1) No fear that a state will randomly raise taxes
- 2) Transparency in taxes
- 3) Easy because only one tax to account for
- 4) Automated process means less babudom
- 5) Goods and services providers will get the benefit of input tax credit for the goods used, effectively making the real incidence of taxation lower than the headline taxation rate.

टेक्सटाइल पर जीएसटी की विसंगतियों को दूर करने के लिए एक उच्चस्तरीय प्रतिनिधिमण्डल दिल्ली गया केन्द्रीय वित्त राज्यमंत्री, वस्त्र मंत्री एवं जीएसटी कमेटी के सचिव से मुलाकात

8 जून 2017 को मेवाड चेम्बर का एक प्रतिनिधिमण्डल अध्यक्ष श्री दिनेश नौलखा के नेतृत्व में टेक्सटाइल पर जीएसटी की दरों के संबंध में प्रतिवेदन देने एवं दरों में सुधार के लिए देहली गया। प्रतिनिधिमण्डल में मानद महासचिव श्री आरके जैन, वरिष्ठ उपाध्यक्ष श्री जेके बागडोदिया, पूर्व अध्यक्ष श्री अनिल मानसिंहका के साथ श्री सुरेश पोद्दार, श्री अतुल शर्मा सम्मिलित थे। भीलवाड़ा के सांसद माननीय श्री सुभाष जी बहेडिया के नेतृत्व में प्रतिनिधिमण्डल ने केन्द्रीय वित्तराज्य मंत्री माननीय श्री अर्जुन जी मेघवाल, माननीय श्री संतोष जी गंगवार, कपडामंत्री माननीय श्रीमति स्मृति जी ईरानी एवं एमएसएमई मंत्री माननीय श्री कलराज जी मिश्र एवं केन्द्रीय वित्त एवं जीएसटी कमेटी के सचिव डॉ हंसमुख अधिया से भी मुलाकात कर टेक्सटाइल क्षेत्र में पावरलूम उद्योग के लिए जीएसटी के विपरित प्रावधानों के बारे में प्रतिवेदन दिया। केन्द्रीय मंत्रियों ने भी चेम्बर के प्रतिवेदन को गम्भीरता से लेकर हर संभव संशोधन का आश्वासन दिया। साथ ही कहा कि केन्द्र सरकार लघु एवं मध्यम उद्योगों खासकर रोजगारपरक पावरलूम उद्योग के विकास के लिए सरकार दृढसंकल्पित है, इसमें विपरित प्रावधानों में आवश्यक संशोधन के लिए जीएसटी कमेटी में प्रस्ताव रखा जाएगा।

प्रतिनिधिमण्डल की डॉ हंसमुख अधिया से डेढ़ घण्टे से अधिक चली मुलाकात में चेम्बर की ओर से प्रस्तुत प्रतिवेदन को पूर्ण रूप से अध्ययन करने के बाद उन्होंने कहा कि जीएसटी के तहत टेक्सटाइल क्षेत्र के लघु एवं मध्यम उद्योगों के हितों का पूरा ध्यान रखा जाएगा। सरकार की मंशा लघु एवं मध्यम उद्योगों को प्रोत्साहन देने की है एवं अगर जीएसटी में कोई प्रावधान इनके विपरित जा रहे है, तो उनका अध्ययन कर उचित संशोधन किये जाएंगे। उन्होंने इस बात पर पूर्ण सहमति जाहिर की कि विविंग, प्रोसेसिंग आदि सर्विस पर जीएसटी की रेट 18 प्रतिशत से घटाकर 5 प्रतिशत की जाए या पूर्व की तरह मुक्त किया जाये। उन्होंने सभी संबंधित विभागों से चर्चा के बाद इस विषय को कमेटी की आगामी बैठक में निर्णय कराने का आश्वासन दिया।

चेम्बर ने अपने प्रतिवेदन में निवेदन किया कि जीएसटी के तहत टेक्सटाइल उद्योग पर कपडा पर 5 प्रतिशत टेक्स के अतिरिक्त प्रत्येक स्तर यथा फाइबर, यार्न, विविंग, प्रोसेसिंग, डबलिंग आदि सर्विस पर 18 प्रतिशत जीएसटी लगने से पूरे देश का कपडा उद्योग एवं विशेषरूप से पावरलूम उद्योग संकट में आ जाएगा। देश में 45 लाख से अधिक पावरलूम संचालित है जो संकट में आ जाएंगे। इन पावरलूम उद्योगों में लगभग 25 लाख से अधिक श्रमिक कार्यरत है, जिनके सामने रोजगार का संकट खड़ा हो जाएगा।

पूर्व में केन्द्रीय उत्पाद कर एवं सर्विसटेक्स नियमों के तहत टेक्सटाइल उद्योग के विभिन्न सर्विस यथा विविंग, प्रोसेसिंग आदि कर मुक्त थे, तदनुसार जीएसटी के तहत भी इन्हें कर मुक्त ही रखा जाना चाहिए अथवा इन सर्विस पर चुकाये गये जीएसटी के रिफण्ड के प्रावधान किये जाने चाहिए।

जहां एक ओर कम्पोजिट टेक्सटाइल उद्योगों को केवल फाइबर पर एवं उसके बाद अन्तिम प्रोडक्ट कपडे पर जीएसटी चुकाना होगा, वही लघु एवं मध्यम क्षेत्र के पावरलूम उद्योग एवं जोब पर कपडा बनाने वाले व्यवसायियों को यार्न खरीद से लेकर, विविंग, प्रोसेसिंग, अन्य कोई सर्विस प्रत्येक स्तर पर 18 प्रतिशत जीएसटी देना होगा। इससे लघु एवं मध्यम क्षेत्र के पावरलूम उद्योग से उत्पादित कपडा लगभग 10 रु मीटर मंहगा हो जाएगा एवं कम्पोजिट टेक्सटाइल उद्योग के सामने पावरलूम उद्योग का कपडा नही बिकेगा। इससे पूरा पावरलूम उद्योग एवं लाखों व्यवसायी संकट में आ जाएंगे एवं व्यवसाय एवं उद्योग ही बन्द होने की स्थिति आ जाएगी। कृषि के बाद टेक्सटाइल उद्योग देश में सबसे अधिक रोजगार देने वाला है।

भीलवाडा में 500 से अधिक विविंग इकाईयों में लगभग 17 हजार पावरलूम कार्यरत है, जिन पर प्रतिवर्ष 100 करोड मीटर से अधिक कपडा बनता है, इसके साथ 2 हजार से अधिक व्यापारी भी जोबवर्क पर कपडा बनाकर बेचते है। भीलवाडा में टेक्सटाइल उद्योग में प्रत्यक्ष एवं अप्रत्यक्ष रूप से 1.50 लाख से अधिक व्यक्तियों को रोजगार दे रखा है। पावरलूम उद्योग की ओर से निर्मित कपडा देश में आम जनता के उपयोग में आता है, जबकि कम्पोजिट क्षेत्र का कपडा उच्च वर्ग ही काम में लेता है।

टेक्सटाइल पर जीएसटी की दरों के सम्बन्ध में राज्य के वाणिज्यकर आयुक्त से मुलाकात

9 जून 2017 को मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के एक प्रतिनिधिमण्डल ने भीलवाडा में राज्य के वाणिज्यकर आयुक्त श्री आलोक गुप्ता से मुलाकात कर मेनमेड फाइबर टेक्सटाइल उद्योग के प्रत्येक स्तर पर 18 प्रतिशत जीएसटी के बजाय 5 प्रतिशत जीएसटी लगाने की मांग की एवं विस्तृत प्रतिवेदन सौंपा।

चेम्बर के अध्यक्ष श्री दिनेश नौलखा के साथ प्रतिनिधिमण्डल में वरिष्ठ उपाध्यक्ष श्री जेके बागडोदिया, पूर्वाध्यक्ष श्री आरएल नौलखा, श्री वी के सोडानी एवं अन्य सदस्य उपस्थित थे।

प्रतिनिधिमण्डल ने वाणिज्यकर आयुक्त को बताया कि भीलवाड़ा देश में मेनमेड टेक्सटाइल उद्योग का प्रमुख केन्द्र है। यहां राज्य में उत्पादित मेनमेड यार्न का लगभग 50 प्रतिशत एवं मेनमेड सुटिंग में देश के कुल उत्पादन का 45 प्रतिशत उत्पादित किया जाता है। कॉटन टेक्सटाइल के लिए जहां 5 प्रतिशत जीएसटी का प्रावधान है वहीं मेनमेड टेक्सटाइल उद्योग के लिए 18 प्रतिशत जीएसटी से न केवल इस उद्योग का विकास रुक जाएगा वरन् पूर्व में स्थापित उद्योग भी बन्द होने की कगार पर आ जाएंगे। चेम्बर ने श्री आलोक गुप्ता से मांग की कि राज्य स्तर से राज्य स्तर से उद्योग की इस मांग का समर्थन करते हुए केन्द्र सरकार को दरों में उचित संशोधन के लिए लिखा जाना चाहिए।

टेक्सटाइल मशीनरी पर जीएसटी की दरों पर प्रतिवेदन

17 जून 2017 को मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री ने केन्द्रीय वित्तमंत्री माननीय श्री अरुण जेटली, वित्त राज्यमंत्री माननीय श्री अर्जुन राम मेघवाल, कपड़ामंत्री माननीया श्रीमति स्मृति ईरानी, वित्त सचिव डॉ हंसमुख अधिया को प्रतिवेदन भेजकर आयातित नये शटललेश एयरजेट लूम, अन्य लूम व टेक्सटाइल मशीनरी पर आईजीएसटी की दर जीरो प्रतिशत करने अथवा इन मशीनों पर चुकाये गये कर का रिफण्ड के प्रावधान करने की मांग की है। चेम्बर के मानद महासचिव श्री आरके जैन के अनुसार वर्तमान में लूम एवं अन्य टेक्सटाइल मशीनें इपीसीजी योजना के तहत बिना ड्यूटी चुकाये आयात की जा सकती है। अब जीएसटी के तहत 18 प्रतिशत करारोपण होने से इस तरह की मशीनों की कीमत अप्रत्याशितरूप से बढ़ जाएगी एवं देश में विविंग उद्योग का आधुनिकीकरण कठिन हो जाएगा।

देश में विविंग उद्योग में 45 लाख पावरलूम स्थापित है, जिनमें से 90 प्रतिशत पावरलूम अभी भी 40 से 100 वर्ष पुराने तकनीक पर आधारित है। भारतीय टेक्सटाइल उद्योग को अन्तर्राष्ट्रीय स्तर का कपड़ा उत्पादित करने के लिए आधुनिक शटललेश लूमों की सख्त आवश्यकता है। साथ ही जहां एक ओर विविंग उद्योग के आधुनिकीकरण के लिए केन्द्र एवं राज्य सरकारों ने टफ योजना एवं अन्य योजनाओं के तहत विशेष अनुदान एवं अन्य छूटों के प्रावधान किये हुए हैं, वहीं अब इस तरह के लूमों पर आयात कर अप्रत्याशित वृद्धि से देश का टेक्सटाइल विविंग उद्योग पुनः 50 साल पिछड़ जाएगा। अतः केन्द्र सरकार को इस तरह के टेक्सटाइल लूमों एवं मशीनों पर पूर्वतः जीरो आयात शुल्क अथवा चुकाये गये आईजीएसटी के रिफण्ड के प्रावधान करना आवश्यक है।

जीएसटी पर विशेष कार्यशाला का आयोजन

26 जून 2017 को प्रेक्टिकल आस्पेक्ट ऑफ जीएसटी पर कार्यशाला आयोजित की गई। इस कार्यशाला में केन्द्रीय उत्पादकर विभाग के उपायुक्त श्री नरेश बुन्देल मुख्य वक्ता थे। उदयपुर के उत्पादकर उपायुक्त श्री मुकेश कटारिया, लक्ष्मीकुमारन एण्ड श्रीधरन के पार्टनर वरिष्ठ सीए श्री आनन्द नैनावटी विशिष्ट वक्ता थे। पूरे दिन की इस कार्यशाला में 200 से अधिक सम्भागियों ने भाग लेकर जीएसटी के तहत बिल बनाने, रिटर्न भरने, रिवर्स चार्ज करने आदि के बारे में व्यावहारिक जानकारी प्राप्त की। अधिकारियों ने 2 घण्टे से अधिक समय तक सभी की शंकाओं का समाधान किया।

श्री बुन्देल ने अपने प्रजेंटेशन में बताया कि जीएसटी के तहत अधिकांश कार्य को डिजिटल रूप दिया गया है एवं सभी कार्य ऑनलाइन होने से उद्यमियों एवं व्यापारियों को बहुत सुविधा मिलेगी। टेक्स रिफण्ड भी ऑनलाइन प्राप्त होगा एवं इसके लिए पूर्व की अवधि 90 दिन से घटाकर 60 दिन कर दी गई है। एक भी दिन देरी होने पर उसका ब्याज मिलेगा। उन्होंने सम्भागियों को ट्रांसजिशनल प्रावधानों के तहत स्टॉक पर उत्पादकर, वेट, सर्विसटेक्स आदि की क्रेडिट लेने के बारे में विस्तार से समझाया। उन्होंने बताया कि 30 जून तक के स्टॉक पर चुकाये गये करो का विवरण ट्रांस-1 फार्म में भरने के बाद यह राशि इलेक्ट्रॉनिक क्रेडिट लेजर में स्वतः जमा हो जाएगी। रिटर्न को भरने के लिए 6 माह का समय दिया गया है। जोब वर्क के लिए माल भेजने के लिए अब डिलेवरी चालान बनाना आवश्यक है।

उदयपुर के उत्पादकर उपायुक्त श्री मुकेश कटारिया ने बिल कैसे बनाये, जीएसटी बिल में क्या-क्या जानकारी आवश्यक है, आदि के बारे में जानकारी दी। बिल में 16 नम्बर का डिजिटल कोड होगा। एक ही राज्य में अलग-अलग जगह पर व्यवसाय कर रहा व्यवसायी एक ही रजिस्ट्रेशन से अलग-अलग सिरियल से बिल बना सकते हैं अथवा मुख्यालय से एक ही सिरियल में बिल बना सकते हैं। उन्होंने बताया कि अब किसी भी माल या सर्विस के पेटे एडवान्स लेने पर रिसिप्ट वाउचर बनाकर उस पर निर्धारित दर से कर तुरन्त जमा कराना होगा, जो कि फाइनल बिल में समायोजित होगा। बिल आप अपने कम्प्यूटर स्वयं बना सकते हैं अथवा ऑनलाइन नेटवर्क पर जाकर भी बिल बना सकते हैं, किसी माल पर डिस्काउण्ट देने पर उसे बिल में प्रदर्शित करना होगा, तो उतनी राशि पर टेक्स नहीं लगेगा। सर्विस वाले मामलों में माह के अन्त में या जब सर्विस समाप्त होती है, उस समय बिल बनाना होगा।

लक्ष्मीकुमारन एण्ड श्रीधरन के पार्टनर वरिष्ठ सीए श्री आनन्द नैनावटी ने बिलों के कई परफार्मा प्रदर्शित करते हुए विस्तार से

समझाया। उन्होंने बताया कि जीएसटी के नम्बर में प्राप्तकर्ता का राज्य कोड भी होगा, जिससे कम्प्युटर सिस्टम स्वतः यह निर्धारित करेगा कि यह किस तरह की बिक्री है। अगर गलत हेड में टेक्स जमा करा दिया तो पहले सही हेड में टेक्स जमा कराकर पूर्व में चुकाये गये कर का रिफण्ड लेना होगा। बिल में बिक्री की शर्तों को भी स्पष्ट रूप से उल्लेखित करना होगा। अगर माल भाड़ा या बीमा राशि भी बिल में वसूल की गई है तो उस राशि पर भी माल की दर से जीएसटी देना होगा। रिवर्स चार्ज के तहत किसी अनरजिस्टर्ड व्यक्ति को भुगतान कर रहे हैं तो पेमेन्ट वाउचर बनाना होगा, अन्यथा रिवर्स चार्ज के लिए भी बिल बनाना होगा।

कार्यशाला के प्रारम्भ में चेम्बर के अध्यक्ष श्री दिनेश नौलखा, पूर्वाध्यक्ष श्री एमडी गगरानी, कोषाध्यक्ष श्री वीके मानसिंगका ने अतिथियों का माल्यार्पण कर स्वागत किया। कार्यशाला का संचालन मानद महासचिव श्री आरके जैन ने किया।

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाड़ा कार्यकारिणी समिति की बैठक दिनांक 29.06.2017

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की कार्यकारिणी समिति की बैठक दिनांक 29.06.2017 को मेवाड़ चेम्बर भवन में प्रातः 10.00 बजे आयोजित की गई। बैठक की अध्यक्षता अध्यक्ष श्री दिनेश नौलखा ने की।

1 मानद महासचिव श्री आर के जैन ने बताया कि 20 मई 2017 को आयोजित कार्यकारिणी समिति की बैठक का कार्यवाही विवरण चेम्बर पत्रिका के मई 2017 के अंक में प्रकाशित किया गया है। उपस्थित सदस्यों ने दिनांक 20.05.2017 की बैठक की कार्यवाही विवरण की पुष्टि की।

2 निम्न सदस्यों ने अनुपस्थिति चाही जो स्वीकृत की गई —

श्री विनोद मानसिंगका
डॉ अशोक सिंघल

3 वर्ष 2016—2017 के अंकेक्षित लेखा—जोखा पर विचार करना एवं अनुमोदन करना :—

मानद महासचिव श्री आर के जैन ने चेम्बर का वर्ष 2016—17 के अंकेक्षक मेसर्स एस डाड एण्ड कम्पनी द्वारा अंकेक्षित लेखा—जोखा सदस्यों के सामने रखा। इन पर विचार विमर्श के दौरान निम्न सुझाव दिये गये —

अंकेक्षित लेखा—जोखा में अन्य फण्ड के तहत रिट पिटिशन फण्ड में 184488रु जमा बताये गये हैं। यह राशि को 8—10 वर्ष पूर्व नगर परिषद के विरुद्ध प्रदूषण जन्य व्यवसाय कर एवं शहर में सफाई व्यवस्था, आवारा पशुओं की समस्या आदि पर माननीय उच्च न्यायालय ने रिट दायर करने के लिए एकत्रित की जाकर अलग फण्ड बनाया गया था। श्री वी के सोडानी ने कहा कि अब इस फण्ड की आवश्यकता नहीं है तो इसको चेम्बर की सामान्य आय में समायोजित कर दिया जाना चाहिए।

श्री दिनेश नौलखा ने कहा कि फिक्स एसेस्ट्स में 2507रु के ऑफिस इन्व्यूपमेन्ट प्रदर्शित है। सामान्य रूप से 5 हजार से कम के फिक्स एसेस्ट्स को प्रदर्शित नहीं किया जाना चाहिए। उन्होंने अंकेक्षक से चर्चा कर तदनुसार सुधार करने का सुझाव दिये।

श्री एम डी गगरानी ने सुझाव दिया कि लगभग 28 लाख रुपये आईसीआईसीआई बैंक के बचत खाते में पड़े हैं। फ्लेक्सी खाते में लगभग 5—5.50 प्रतिशत ब्याज प्राप्त होता है। अतः सरप्लस राशि को इस बैंक में अथवा सेन्ट्रल बैंक ऑफ इण्डिया में, जहां भी ब्याज अधिक मिलता हो, एफडी करवा देनी चाहिए।

उपस्थित सदस्यों ने उक्त विचार विमर्श एवं सुझाव कि या तो उक्त संशोधन 31 मार्च 2017 में अथवा चालू वर्ष में कर लिए जाए के साथ वर्ष 2016—17 के अंकेक्षित लेखा—जोखा का अनुमोदन किया गया।

4 रीको की ओर से जिला स्तर पर प्रदूषण नियन्त्रण के उपाय हेतु प्रस्तावित एसपीवी के लिए मेवाड़ चेम्बर की ओर से प्रतिनिधि के नाम का निर्धारण करना —

रीको के पत्र पर विचार कर सर्वसम्मति से मेवाड़ चेम्बर के प्रतिनिधि के रूप में वर्तमान मानद महासचिव श्री आर के जैन का नाम भेजने का निर्णय लिया गया।

5. नये सदस्यता प्रस्ताव :—

मानद महासचिव ने निम्न नये सदस्यता प्रस्ताव कार्यकारिणी समिति के सामने रखे। कार्यकारिणी समिति ने सर्वसम्मति से निम्न नये सदस्यता प्रस्ताव स्वीकार किये:—

श्रेणी	इकाई का नाम	प्रतिनिधि का नाम	विवरण
साधारण	अवनी सर्जिकल प्रा लि, चित्तौडगढ	श्री प्रवीण माहेश्वरी	मेडीकल उत्पाद
साधारण	माइक्रो मार्बल प्रा लि, चित्तौडगढ	श्री संजय ढिल्लीवाल	मार्बल इकाई
साधारण	अभी इन्फोपार्क चित्तौडगढ	श्री अन्नत माहेश्वरी	मार्बल ट्रेडिंग
साधारण	श्री इण्डस्ट्रीयल कम्पनी चित्तौडगढ	श्री ललित खण्डेलवाल	मार्बल ट्रेडिंग
एसोसियेट्स	रत्नाकर इस्पात इण्डिया प्रा लि	श्री राहुल चौधरी	स्टील इकाई
एसोसियेट्स	स्वराज सिन्थेटिक्स प्रा लि	श्री संतोष आगाल	विविंग इकाई
एसोसियेट्स	स्टारलाइट इण्डस्ट्रीज लिमिटेड	श्री मुकेश जोशी	इलेक्ट्रीक पोल निर्माता
एसोसियेट्स	भीलवाडा पेकेजिंग एलएलपी	श्री श्लोक चुडीवाल	पेकिंग बॉक्स निर्माता
एसोसियेट्स	शानु सिल्क मिल्स इण्डिया प्रा लि	श्री राजीव सोडानी	विविंग इकाई
एसोसियेट्स	एम बी टेक्सफेब प्रा लि	श्री पंकज सुरेका	विविंग इकाई

श्री वी के सोडानी ने कहाकि पूर्व में सदस्यता प्रस्ताव रिक्रनिंग कमेटी से स्वीकृत होकर आते थे। उस परम्परा को कायम रखा जाना चाहिए। सभी सदस्यों के अनुमोदन से भविष्य के लिए सदस्यता प्रस्ताव पर विचार करने के लिए निम्न रिक्रनिंग कमेटी का गठन किया गया।

श्री आर पी सोनी	पूर्वाध्यक्ष
डॉ पी एम बेसवाल	पूर्वाध्यक्ष
श्री दिनेश नौलखा	वर्तमान अध्यक्ष
श्री आर के जैन	वर्तमान मानद महासचिव
श्री जे के बागडोदिया	वर्तमान वरिष्ठ उपाध्यक्ष

4 अन्य बिन्दु अध्यक्ष महोदय की अनुमति से –

अन्य कोई बिन्दु नहीं होने से अन्त में बैठक सधन्यवाद समाप्त हुई।

(आर के जैन)
मानद महासचिव

कार्यकारणी समिति की दिनांक 29.06.2017 को उपस्थित सदस्यों की सूची निम्नानुसार है –

- 1 श्री दिनेश नौलखा नितिन स्पिनर्स लिमिटेड
- 2 श्री आर के जैन आर के जैन एण्ड एसोसियेट्स
- 3 श्री जे के बागडोदिया मंगलम यार्न एजेन्सीज
- 4 श्री एम डी गगराणी मंजुश्री सिन्टेक्स प्रा लि
- 5 श्री वी के सोडानी संगम इण्डिया लिमिटेड (प्रोसेस डिविजन)
- 6 श्री योगेश लढ्ढा मनोमय टेक्स इण्डिया लिमिटेड
- 7 श्री अतुल सोमाणी ए के सोमाणी एण्ड एसोसियेट्स
- 8 श्री सन्मति जैन श्री गुड्स केरियर

REPRESENTATIONS SENT BY MCCI REGARDING GST

Reg : Adverse impact of GST on Textile Sector

MCCI/GST/2017-2018/210

Dated 24.06.2017

Hon'ble Shri Narendra Modi ji
The Prime Minister of India
Govt of India
New Delhi.

Sub : Adverse impact of GST on Textile Sector

Respected Sir

Under your dynamic leadership India is marching towards GST regime. The ambitious Goods and Services Tax ("GST") that will subsume 17 major Central and State taxes for a unified tax regime. The Goods and Service Tax, considered India's biggest and most historical tax reform is just around the corner.

In the textile the ultimate burden of GST is much higher than the present regime. Due to applicability of GST in textile sector some serious problem may be faced in coming days such as textile fabrics manufactured by SME Sector will be more costlier, imported fabrics will be more cheaper, imported new shuttle less looms will be much costlier due to non availability of EPCG benefit etc. We are narrating some of the major issues of textile to resolve the problems at the earliest possible.

In the above reference, Mewar Chamber of Commerce & Industry, representing Southern Rajasthan, submits that:-

A. Cost of the textile fabrics will increase by 5.00 % to 10.00%

Reason for increase of Cost of Fabrics _

- i. Increase in Incidence of Tax :- GST Council imposed the GST @ 18.00% on Man Made Fibre/ Man Made Filament as against present incidence of taxes @14.50% (12.50% Excise Duty + 2.00% CST) i.e. increase of 3.50%, and on spun yarn @ 18.00% as against present rate of taxes (CST/VAT) 2 to 5 % i.e. increase of 13 to 16%.
- ii. GST on Job Charges – In present regime all type of job work in textile sector were exempt but in new tax regime it will be taxable. Most of the textile units and job workers are in SME sector and catering to economical weaker society of the country. The effective rate of GST on Textile SME sectors will be around 12-13% as against the declared rate of GST on fabrics is only 5.00%. The Composite Units will pay GST @ 5% at finished fabric stage and the SME sector will have to pay GST @ 18% at the time of purchasing of yarn, 5% each on various job work such as Doubling, Weaving, Sizing, Processing of fabrics etc. The ultimate burden on GST will be much more in comparison of Composite Units because they are not required to pay GST on yarn and on any job work. If this anomaly is not taken care of, it would surely result into heavy increase in the prices of fabrics in comparison to Composite Units and secondly will put a question of survival before the SME sector.

Suggested solution to resolve the above problem :-

Reduce the GST @ 5% from 18% at yarn stage with No ITC refund at yarn stage. Remove the condition of No Refund at Textile Fabric Stage. This would not cause any loss to the exchequer too, because at fiber/filament stage recovered more GST as compared to Central Excise and CST/VAT and at yarn stage GST @5.00% would also be available as additional revenue as against the CST/vat @ 2 to 5%.

OR

Reduce the Rate of GST on Man Made Fibre, Man Made Filament and on Man Made Yarn (Spun and Filament) to 12.00% and allow the refund of excess accumulated ITC at all stages of textile including textile fabric stage- At this rate, the exchequer will get the total revenue which is more than the present revenue.

OR

To allow the accumulated refund of ITC at every stage of textile.

Refund of accumulated credit (ITC) at fabric stage should be allowed. This would be in conformity with the theme of GST to maintain seamless credit at all the stages. You would appreciate that it would be undue hardship to levy GST of effectively 12.00-13.00% (as against 5% declared rate of GST on fabrics) due to no refund on accumulated ITC on fabrics and higher rate of GST on yarn. It would not bring any loss to the revenues and would certainly generate additional revenues from the fabrics. In this case also, the exchequer will get the total revenue which is more than the present revenue.

If the above correction is not carried the SME powerloom sector shall suffer heavily and the growth of MMF industry shall not take place and majority of units will become the sick and unviable.

B. Imported Fabrics from China and other countries will be more cheaper in comparison of Indian fabrics manufactured by Indian textile manufacturers

As per the prevailing system for import of textile fabrics the custom duty is payable @5.00% and CVD, SAD Cess etc. are also payable at 18.65%, total duty burden is 23.65% and in the new regime custom duty and IGST each will be leviable @ 5.00% each on imported finished fabrics and total custom duty and GST rate will be 10.00% as against present duty incidence of 23.65%. Due to this reason, there shall be heavy import of fabrics in coming days because such import will not suffer the heavy duty burden of GST rate at yarn stage or there would be no impact of surplus tax at the finished fabric stage. This would result in damage to the entire powerloom sector to a very large extent and we fear that many units may become unviable.

A Statement showing the comparison of existing system of duty under GST regime will be as follows:-

Particulars of Duty on imported fabrics	Present Duty (%)	Duty after implementation of GST (%)
Basic Custom Duty	5.00	5.00
CVD	12.50	0.00
SAD	4.00	0.00
Cess 3.00% on above	2.65	0.00
IGST	0.00	5.00
Total Duty	23.65	10.00

C. Non-availability of ITC Refund of IGST on imported Capital Machinery in textile Sector :-

Textile Sector is the biggest employment generator in the Manufacturing Sector providing employment to Unskilled, Semi Skilled and Skilled Labour and also one of the biggest Foreign Exchange Earner for the Country. Government of India has introduced Scheme like TUFs to modernise textile industry in India and make it competitive in the World Market. Government of India has also introduced Schemes such as 0% EPCG for New Machines in Textile Industry for import of latest technology Capital Goods (Machinery) to make best quality textile products at competitive prices, which is in line with the Vision of MAKE IN INDIA.

In GST, the imported Automatic Shuttle less Looms and all other Machinery/Parts/Components will attract 18% IGST resulting in more costly textile machinery and capital goods and further expansion and modernization in the textile sector will become impossible due to significantly increase in GST Rate (IGST @18.00%) and non availability of benefit of EPCG scheme as there is no Excise duty on imported looms. The following statement will explain the comparison.

As per existing system the import duty on New Automatic Shuttle less Airjet Weaving Looms/Other Looms/Machinery is as follows:-

Particulars	Present Rate of Duty if imported without EPCG	Present Rate of duty, if imported under EPCG Scheme	Proposed duty in GST w.e.f. 01.07.2017
Basic Duty of Customs	0.00%	0.00%	0.00%
Additional Duty of Customs (CVD)/IGST	6.00%	0.00%	18.00%
Customs Education Cess	0.4272%	0.00%	0.00%
Special Additional Duty of Customs	4.00%	0.00%	0.00%
Total Effective Duty	10.4272%	0.00%	18.00%

The Country has about 45 lacs powerlooms at present out of which 90% looms are of obsolete 30-40 years old technology and require modernization to compete in the emerging world scenario.

In GST, New Automatic Shuttle less Looms/ Component/Equipment would attract 18% GST. Accordingly, project cost for new looms required for modernization will be higher by 18.00% from the existing cost. This will result in discontinuation of modernization/setting up of new units with state of art modern technology. Due to this reason the Indian textile industry will enter in to a dark era of obsolete technology.

In new regime the entire range of these textile machinery attracting 18% GST will become more costly and the all the project will become non viable. Since GST on textile fabrics would be 5% and as accumulated ITC Refund would not be allowed, the cost of new weaving projects would increase significantly making it unviable.

To resolve the above problem, we request :-

" To allow the refund on IGST paid on imported new looms,

OR

" To allow the import new looms on ZERO Rate of GST i.e. under EPCG scheme

D. Transitional Provision Section 140(3) Proviso- Deemed Credit on Stocks held as on Cut off Date where duty paying documents are not available in case of Manufacturers.

As per Section 140(3) of The Central Goods and Service Tax Act, 2017 credit of duty, in case of goods lying in stock on the appointed day a deemed/specified Input tax credit is to be given to the registered person (other than manufacturer). Therefore, credit on deemed basis is allowed where the taxable person is not in the possession of duty paying documents. This provision is not extended to manufacturers. The majorities in the textile sector are in unorganized sector and have opted the exemption route as per Notification No. 30/2004 CE dated 09.07.2004.

Since as per section 140(3) not allowed the deemed credit to manufacturers, the stock held on the cut- off date will become costlier due to cascading effect of earlier stage duty levied on fiber/filament and credit was not available. In present situation the whole textile industry is paying central excise duty at Fiber/Filament stage and after this stage they are working under Notification No. 30/2004 CE dated 09.07.2004 i.e. under option exemption route and therefore, no duty paying document would be available with any of such manufacturer after the stage of Fiber/Filament. Due to non availability of Deemed Credit to manufacturers the stock of textile fabrics, stock of raw material and stock lying in WIP will be more costlier. Therefore, we request you to kindly make the SME Sector at par with others and allow the above benefit to manufacturer also.

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 are ready to provide any further clarification/ explanation and even to explain in person, if an opportunity is given to us.

With Best Regards

Yours faithfully,

For Mewar Chamber of Commerce & Industry,

(CS R K Jain)

Hon'y Secretary General

गेल इण्डिया के साथ बैठक

दिनांक 1 जून 2017 को मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री एवं को गेल इण्डिया लिमिटेड के जयपुर के मार्केटिंग विभाग के अधिकारियों की एक बैठक प्रोसेस हाउस एवं अन्य गैस उपयोगकर्ता इकाईयों के साथ आयोजित हुई। अधिकारियों ने बताया कि कोटा से भीलवाडा होते हुए चित्तौड़गढ़ के लिए गेल इण्डिया की ओर से प्राकृतिक गैस की 180 किमी लम्बी लाइन डाली गई है, जिससे उद्योगों एवं अन्य व्यावसायिक संस्थानों को प्राकृतिक गैस की आपूर्ति हो सकेगी। प्राकृतिक गैस के उपयोग से पर्यावरण में सुधार के साथ लम्बी दृष्टि से गैस का उपयोग वाणिज्यिक रूप से लाभदायक होगा।

बैठक में भीलवाडा के प्रोसेस हाउस, स्टील प्लान्ट एवं अन्य उद्यमियों के साथ, चित्तौड़गढ़ के विभिन्न सीमेन्ट प्लान्टों के प्रतिनिधियों ने भाग लिया एवं प्राकृतिक गैस के उपयोग में गहरी रुचि दिखाई। उन्होंने बताया कि भीलवाडा में गैस उपलब्ध होने से सेरेमिक, टेक्सटाइल, सीमेन्ट, स्टील उद्योगों के विकास में मदद मिलेगी।

बैठक में रीको के क्षेत्रीय प्रबंधक श्री जेपी शर्मा ने गेल इण्डिया के अधिकारियों से रीको की ओर से नये स्थापित हो रहे औद्योगिक क्षेत्र सोनियाणा, ऊंखलिया, फतेहपुर-समेलिया में स्थापित होने वाले उद्योगों के लिए गैस उपलब्ध कराने का अनुरोध किया। गेल अधिकारियों ने इसका तकनीकी सर्वेक्षण का आश्वासन दिया।

Reg: GST on Textiles- Request to exempt entire job work of textile sector from levy of GST

MCCI/GST/2017-2018/165

Dated 06.06.2017

Hon'ble Shri Arun Ji Jaitely
Hon'ble Minister for Finance,
Government of India
New Delhi.

Sub: GST on Textiles- Request to exempt entire job work of textile sector from levy of GST

Respected Sir,

In the above reference, Mewar Chamber of Commerce & Industry, representing Southern Rajasthan, submits that:-

Bhilwara is also Known as a Textile City of India and at this centre, we are manufacturing approx 100 Crore meter textile fabric p.a. and out of this fabrics, more than 90% production from SME Power Loom Sector. The SME sector is generating directly and indirectly more than 1.50 lacs employment. Further, We are having more than 500 weaving units, most of them are engaged in manufacturing of textile fabrics on job work basis and also having more than 2,000 Traders/SME/MF SME/Power Loom Sector or Traders or Merchant Manufacturer.

Recently, you have announced the GST rates on textiles. GST levied on fabrics is 5% whereas on all input ingredients (yarn, job weaving charges, job processing charges and all other intermediate job work) other than cotton yarn GST is levied @18%. This had not been in accordance with the repeated assurance given by your goodself to maintain seamless input credit throughout the system. This would make the GST paid on inputs substantially higher than the GST levied on fabrics. In other words rate of GST @ 5.00% on fabrics is only on paper, effectively it works out to be around 15% or more. Since no refund of ITC is allowed, the effective rate of GST works out to be the same (15%) in case of traders and SME Power loom sector.

The SME powerloom sector has more than 45 lacs powerloom in the Country and provides job to more than 25 lacs people. These levies will make the fabric manufactured by the SME powerloom sector more costly as compared to composite textile units and this will lead to the closer of thousands of SME powerloom weaving units. In the textile sector, SME powerloom sector is dependent on traders or job manufacturers who send yarn to powerloom units for job weaving and then to processing units for processing. These levies will increase the cost of fabrics.

At the time of purchasing the PV Yarn, they have to pay GST @18.00% on transactional value (5% in case of cotton), 18.00% on job weaving charges and also 18.00 % on job processing charges, and 18.00% for any other job charges such as TFO, Doubling, Sizing etc. whereas composite units are not required to pay any GST at these stages including yarn, weaving and processing stage. GST on all type of fabrics will be 5.00%. Conversion cost of manufacturing of fabric is very less than payable on fabrics and there is also no provision of refund of excess ITC. This would lead to cost escalation and make their fabrics costlier than composite units. The difference of Rs. 10.00 per meter is so much that the SME sector will not be able to compete with composite units.

A composite manufacturer will have to pay tax only at fiber stage and then finally on fabrics @5.00% against which duty paid on fiber will be set off and no any amount on value addition of yarn, weaving and processing stage are required to be paid. As against this SME/ Trader/Merchant Manufacturer will have to pay GST in each stage i.e. at yarn stage, weaving stage and processing stage and this altogether is more than the GST payable on fabrics. This is against the basic principal of GST that full input credit is not allowed since it results into refund.

This differentiation between composite units, weaving units and finally manufacturers on job basis would be substantial and will lead to closure of the business by job manufacturers, which will ultimately lead to closer of powerloom units. Government's policy had been always to safeguard the interest of the SME sector and small and less resourceful merchant manufacturers and traders whereas their this step had gone drastically against the small manufacturers and traders. It is requested to save the textile industry from this anomaly, otherwise small traders and manufacturers will have no option except to close their business permanently.

The extra burden may also be summarized in following example:-

Comparison of Cost of manufacturing of one Meter PV Fabrics Having weight of 300 grams by Composite Units who are

having their own manufacturing units of spinning, processing and weaving units and others who are not having any facilities and procuring the yarn and manufacturing and processing the fabrics on job basis.

Cost for Composite Unit		Duty Incidence	Cost for SME/ Trader/ Small Manufacturers		Duty incidence
Cost of Fibre of 300 grams 150 Rs. Per Kg	45.00	8.10	Cost of Fibre of 300 grams 150 Rs. Per Kg	45.00	8.10
Value addition at Spinning stage for manufacturing of Yarn	15.00	0.00	Value addition at Spinning stage for manufacturing of Yarn	15.00	2.70
Weaving Charges	15.00	0.00	Weaving Charges	15.00	2.70
Processing Charges	20.00	0.00	Processing Charges	20.00	3.60
Cost excluding GST	95.00	8.10	Cost excluding GST	95.00	17.10
Cost including GST	103.10		Cost including GST	112.30	

Cost of Composite Unites to Manufacture One Meter Fabric of 300 grams is Rs. 103.10

Cost of other Trader/SME/Merchant Manufacturer will be Rs. 112.10

Difference Rs. 9.00 per Meter

It is clear from above, that if the textile fabric is sold by the Corporate/Composite Units @350/- then the tax incidence will be Rs.17.50 and if the fabric is sold by the SME/Trader/Merchant Manufacturer @ 113.00 then also the tax incidence will be Rs. 17.30.

Fabrics manufactured by corporates/composite units are high priced and cater to the higher class of people and in their case input tax credit would be fully availed. Whereas fabrics manufactured by SME manufacturers/job manufacturers are low priced and cater to the economically weaker section of the society. In their case major portion of input tax credit would remain unavailed. GST on inputs in both the above categories would be the same and, therefore, incidence of tax burden would be same on cheap and costlier fabrics.

Suggestions:-

1. Textile Fabrics have been considered as an essential commodity and hence, subjected to 5% GST. In earlier provision of Central Excise and Service Tax entire intermediate process was exempted to levy either Central Excise Duty or Service Tax. Hence, intermediate processing/job work should not be taxed @ 18.00%. Same provision may also be brought under GST regime to exempt the levy of GST on all type of job work including TFO, Doubling, Sizing, weaving, processing and other intermediate job process.
2. If at all this is also not possible then these textile intermediately services-Job weaving, processing and other job work should not be taxed at a rate more than the rate of output that is 5%, and ITC, if it is more than the GST payable on final output, which is the basic theme of the GST regime on this account may be refundable.
3. Another proposal is to levy of GST @5.00% on Man Made Yarn. All textile job stages such as TFO, Doubling, weaving, Sizing, Processing, and other job work should be subjected to 5% GST.

Hence, we request your goodself to kindly look into these critical issues and as suggested above to make suitable amendments in the rates of GST for the textile sector.

With Best Regards

Yours Truly

For Mewar Chamber of Commerce & Industry,

CS R.K. Jain

Hon'y Secretary General

Mobile No. +91 94141 10844

Hon'ble Shri Arun Jaitley
Hon'ble Minister for Finance,
Govt of India, New Delhi.

Sub: GST on Textile Goods

Respected Sir,

We are extremely thankful for the kind courtesy extended to the delegation of Mewar Chamber of Commerce and Industry and patient hearing given to understand the problem of textile sector caused due to GST rates and GST rate on job work of textiles. We convey our heartiest thanks for bringing down the proposed GST Rate on textile job services to 5% from 18% by the GST Council in their meeting held on 11.06.2017.

Although, the industries' demand was to exempt entire textile job work from the preview of GST, but the council has accepted our request partially and for this reason the SME sector will not be able to compete their product from large industries or Composite Units.

At present Excise Duty and VAT combined at fiber stage is around 14.50% against which 18.00% GST is levied on fiber stage. There is a marginal increase which the trade and industry would accept in the interest of country. Now levying 18% GST on yarn as against VAT from 2 to 5% throughout the country is undue and perhaps unintentional hardship on the textile fabrics manufacturing industry except composite units.

Most of the textile units and job workers are in SME sector and catering to economical weaker society of the country. The concept of GST is based on the theme of "One Nation One Tax" while in this case even in a particular sector, textile, the effective rate of GST on SME sectors will be around 12-13% as against the declared rate of GST on fabrics is only 5.00%. The Composite Units will pay GST @ 5% on final stage only i.e. at fabric stage and the SME sector will have to pay GST @ 18% at the time of purchasing of yarn, 5% each on job work of Doubling of Yarn (TFO), Weaving of Fabrics, Sizing Process, Processing of fabrics etc. The ultimate burden on GST will be much more in comparison of Composite Units because they are not required to pay GST on yarn and on any job work of yarn and fabrics. If this anomaly is not taken care of, it would surely result into heavy increase in the prices of fabrics in comparison to Composite Units and secondly will put a question of survival before the SME sector.

Hence, our humble and genuine request is to :-

1. Reduce the GST @ 5% from 18% at yarn stage with no ITC refund at yarn stage. Remove the condition of No Refund from Yarn Fabric Stage. This would not cause any loss to the exchequer too, because at fiber/filament stage recovered more GST as compared to Central Excise and CST/VAT and at yarn stage GST @5.00% would also be available as additional revenue as against the CST @2.00%.
2. The other Alternative is that under GST Act, there is provision of refund of tax under section 54(3)(ii) which reads as under.
"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), except supplies of goods or services or both as may be notified by the Government on the recommendation of the Council."

Accordingly, refund of excess ITC credit at fabric stage may be allowed. This would be in conformity with the theme of GST and also in accordance with the commitment of Hon'ble Finance Minister to maintain seamless credit at all the stages.

Our both the above proposal would not bring any loss to the revenues and would certainly generate additional revenues from the fabrics. You would appreciate that it would be undue hardship to levy GST of effectively 13-15.00% (as against 5% on paper) due to no refund on (Excess ITC) fabrics and higher rate of GST on yarn.

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 are ready to provide any further clarification/ explanation and even to explain in person, if an opportunity is given to us.

With Best Regards

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

Reg : GST on Capital Goods of Textile Industry

MCCI/GST/2017-2018/199

Dated 16.06.2017

Hon'ble Shri Arun Jaitley
Hon'ble Minister for Finance,
Govt of India
New Delhi.

Sub: GST on Capital Goods of Textile Industry

Respected Sir,

Under the dynamic leadership of Hon'ble Prime Minister Shri Narendra Modi ji, India is marching towards GST regime. The ambitious Goods and Services Tax ("GST") that will subsume 17 major Central and State taxes for a unified tax regime. The Goods and Service Tax, considered India's biggest and most historical tax reform is just around the corner.

Mewar Chamber of Commerce & Industry, representing Southern Rajasthan, with reference to GST on capital goods (textile machinery) submits that:-

1. Textile Sector is the biggest employment generator in the Manufacturing Sector providing employment to Unskilled, Semi Skilled and Skilled Labour.
2. Textile Sector is also one of the biggest Foreign Exchange Earner for the Country.
3. Government of India has introduced Scheme like TUFS to modernise textile industry in India and make it competitive in the World Market.
4. Government of India has also introduced Schemes such as 0% EPCG for New Machines in Textile Industry for import of latest technology Capital Goods (Machinery) to make best quality textile products at competitive prices, which is in line with the Vision of MAKE IN INDIA.

As declared under GST the imported Automatic Shuttle less Air jet Looms and all other looms/machinery will attract 18% IGST resulting in more costly textile machinery and capital goods and further expansion and modernization in the textile sector will become difficult due to significantly increase in GST Rate (IGST @18.00%) and non availability of benefit of EPCG scheme as there is no Excise duty on imported looms. The following statement will explain the comparsion.

As per existing system the import duty on new automatic shuttleless airjet weaving looms is as follows:-

Particulars	Present Rate of Duty if imported without EPCG	Present Rate of duty, if imported under EPCG Scheme	Proposed duty in GST w.e.f. 01.07.2017
Basic Duty of Customs	0.00%	0.00%	0.00%
Additional Duty of Customs (CVD)/IGST	6.00%	0.00%	18.00%
Customs Education Cess	0.4272%	0.00%	0.00%
Special Additional Duty of Customs	4.00%	0.00%	0.00%
Total Effective Duty	10.4272%	0.00%	18.00%

The Country has about 45 lacs powerlooms at present out of which 90% looms are of obsolete 30-40 years old technology and require modernization to compete in the emerging world scenerio. But, when GST becomes effective from July 01, 2017 the proposed GST rate (IGST) on IMPORTED NEW AUTOMATIC SHUTTLELESS AIRJET WEAVING LOOMS/OTHER LOOMS would be 18%. Accordingly, project cost for new looms required for modernization will be higher by 18.00% from the existing cost. Practically this will result in discontinuation of modernization / setting up of new units with STATE OF ART MODERN TECHNOLOGY. Once again the Indian textile industry will enter in to a dark era of obsolete technology.

We wish to submit that the State of the Art modern technology weaving loom are a must for manufacturing very high quality fabric for both Export and Domestic Market at most competitive prices. Under the existing Provisions "NEW AUTOMATIC SHUTTLELESS AIRJET WEAVING LOOMS/ANY OTHER LOOMS" and other ancillary machines such as, Warping Machines, Air Compressors, Humidification Systems, Knitting Machines and any other machinery and equipments are allowed to be imported under 0% EPCG Scheme. While, under GST regime the entire range of these textile machinery attracting 18% GST will become costly and the all the project will become non viable.

Since GST on Final product i.e fabrics manufactured on these Looms would be 5% and also as INPUT TAX CREDIT REFUND would not be allowed, the cost of new weaving projects would increase significantly making it unviable. This is also against the Principle of GST, to have seamless credit throughout the chain.

Hence, our request is to :-

☐ To allow the refund on IGST paid on imported new looms

OR

☐ To allow the import new looms on ZERO Rate of GST i.e. IGST under EPCG scheme

Our both the above proposal would not bring any loss to the revenues and would certainly go in long way for modernization Indian weaving industry.

We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to save the Indian powerloom industry, largely in a SME sector. We are ready to provide any further clarification/ explanation and even to explain in person, if an opportunity is given to us.

With Best Regards

Yours faithfully,

For Mewar Chamber of Commerce & Industry

(CS R K Jain)

Hon'y Secretary General



Reg: GST on Textile Goods

MCCI/GST/2017-2018/209

Dated 24.06.2017

Hon'ble Dr. Hasmukh Adhia
The Secretary(Revenue)
Ministry of Finance
Govt of India, New Delhi.
Email:rsecy@nic.in

Sub: GST on Textile Goods

Respected Sir,

We are extremely thankful for the kind courtesy extended to the delegation of Mewar Chamber of Commerce and Industries and patient hearing given to understand the problem of textile sector caused due to applicability of GST on textile fabrics and on job work of textiles on 8th June, 2017. The industries' demand was to exempt entire textile job work from the preview of GST, but the council has accepted our request partially and for this reason the SME sector will not be able to compete their product from Composite Units.

Sir, India is very backward in the consumption and use of MMF as compared to other countries. The share of MMF in the world's textile consumption is 72% whereas, it's less than 40% in India. Similarly, share of MMF in textile export of china, Bangladesh and Vietnam is over 60% whereas, it's only 15% in India. In our country, instead of growing in MMF sector, we shall be losing further growth because of 18% GST rate levied on Man Made Fibre, Man Made Filament and on Man Made Yarn (Spun and Filament).

In the new regime GST is much higher than the present regime in textile and also various serious problem may be faced in coming days such as -textile fabrics manufactured by SME Sector will be more costlier, imported fabrics will be more cheaper in comparison of Indian textile fabrics, imported looms will be much costlier due to non availability of EPCG benefit etc. We are narrating some of the major issues of textile to resolve the problems of entire textile industry at the earliest possible:-

A. Cost of the textile fabrics will increase by 5.00 % to 10.00%

- i. Increase in Incidence of Tax :- GST Council imposed the GST @ 18.00% on Man Made Fibre/ Man Made Filament as against present incidence of taxes @14.50% (12.50% Excise Duty + 2.00% CST) i.e. increase of 3.50%, and on spun yarn @ 18.00% as against present rate of taxes (CST/VAT) 2 to 5 % i.e. increase of 13 to 16%.

- ii. GST on Job Charges - Most of the textile units and job workers are in SME sector and catering to economical weaker society of the country. The concept of GST is based on the theme of "One Nation One Tax" while in this case even in a particular sector, textile, the effective rate of GST on SME sectors will be around 12-13% as against the declared rate of GST on fabrics is only 5.00%. The Composite Units will pay GST @ 5% at finished fabric stage and the SME sector will have to pay GST @ 18% at the time of purchasing of yarn, 5% each on various job work such as Doubling, Weaving, Sizing, Processing of fabrics etc. The ultimate burden on GST will be much more in comparison of Composite Units because they are not required to pay GST on yarn and on any job work. If this anomaly is not taken care of, it would surely result into heavy increase in the prices of fabrics in comparison to Composite Units and secondly will put a question of survival before the SME sector.

Suggested solution to resolve the above problem :-

Reduce the GST @ 5% from 18% at yarn stage with No ITC refund at yarn stage. Remove the condition of "No Refund at Fabric Stage". This would not cause any loss to the exchequer too, because at fiber/filament stage recovered more GST as compared to Central Excise and CST/VAT and at yarn stage GST @5.00% would also be available as additional revenue as against the CST/vat @ 2 to 5%.

OR

Reduce the Rate of GST on Man Made Fibre, Man Made Filament and on Man Made Yarn (Spun and Filament) to 12.00% and allow the refund of excess accumulated ITC at all stages of textile including textile fabric stage- At this rate, the exchequer will get the total revenue which is more than the present revenue as per Annexure-"A" enclosed. (Increase of Rs. 195.00 Crore)

OR

To allow the accumulated refund of ITC at every stage of textile.

Refund of accumulated credit (ITC) at fabric stage should be allowed. This would be in conformity with the theme of GST to maintain seamless credit at all the stages. You would appreciate that it would be undue hardship to levy GST of effectively 12.00-13.00% (as against 5% declared rate of GST on fabrics) due to no refund on accumulated ITC on fabrics and higher rate of GST on yarn. It would not bring any loss to the revenues and would certainly generate additional revenues from the fabrics. In that case the total revenue to the exchequer taking 18.00% GST on fibre and yarn, shall work out as given in the enclosed Annexure-B (Increase of Rs. 782.00 Crore).

If the above correction is not carried the SME powerloom sector shall suffer heavily and the growth of MMF industry shall not take place and majority of units will become the sick and unviable.

- B. Imported Fabrics from China and other countries will be more cheaper in comparison of Indian fabrics manufactured by Indian textile manufacturers

As per the prevailing system for import of textile fabrics the custom duty is payable @5.00% and CVD, SAD Cess etc. are also payable at 18.65%, total duty burden is 23.65% and in the new regime custom duty and IGST each will be leviable @ 5.00% each on imported finished fabrics and total custom duty and GST rate will be 10.00% as against present duty incidence of 23.65%. Due to this reason, there shall be heavy import of fabrics in coming days because such import will not suffer the heavy duty burden of GST rate at yarn stage or there would be no impact of surplus tax at the finished fabric stage. This would result in damage to the entire powerloom sector to a very large extent and we fear that many units may become unviable. A Statement showing the comparison of existing system of duty under GST regime will be as follows:-

Particulars of Duty on imported fabrics	Present Duty (%)	Duty after implementation of GST (%)
Basic Custom Duty	5.00	5.00
CVD	12.50	0.00
SAD	4.00	0.00
Cess 3.00% on above	2.65	0.00
IGST	0.00	5.00
Total Duty	23.65	10.00

- C. Non-availability of ITC Refund of IGST on imported Capital Machinery in textile Sector :-

Textile Sector is the biggest employment generator in the Manufacturing Sector providing employment to Unskilled, Semi Skilled and Skilled Labour and also one of the biggest Foreign Exchange Earner for the Country. Government of India has introduced Scheme like TUFs to modernise textile industry in India and make it competitive in the World Market. Government of India has also introduced Schemes such as 0% EPCG for New Machines in Textile Industry for import of

latest technology Capital Goods (Machinery) to make best quality textile products at competitive prices, which is in line with the Vision of MAKE IN INDIA.

In GST, the imported Automatic Shuttle less Looms and all other Machinery/Parts/Components will attract 18% IGST resulting in more costly textile machinery and capital goods and further expansion and modernization in the textile sector will become impossible due to significantly increase in GST Rate (IGST @18.00%) and non availability of benefit of EPCG scheme as there is no Excise duty on imported looms. The following statement will explain the comparison.

As per existing system the import duty on New Automatic Shuttle less Airjet Weaving Looms/Other Looms/Machinery is as follows :-

Particulars	Present Rate of Duty if imported without EPCG	Present Rate of duty, if imported under EPCG Scheme	Proposed duty in GST w.e.f. 01.07.2017
Basic Duty of Customs	0.00%	0.00%	0.00%
Additional Duty of Customs (CVD)/IGST	6.00%	0.00%	18.00%
Customs Education Cess	0.4272%	0.00%	0.00%
Special Additional Duty of Customs	4.00%	0.00%	0.00%
Total Effective Duty	10.4272%	0.00%	18.00%

The Country has about 45 lacs powerlooms at present out of which 90% looms are of obsolete 30-40 years old technology and require modernization to compete in the emerging world scenario.

In GST, New Automatic Shuttle less Looms/ Component/Equipment would attract 18% GST. Accordingly, project cost for new looms required for modernization will be higher by 18.00% from the existing cost. This will result in discontinuation of modernization/setting up of new units with state of art modern technology. Due to this reason the Indian textile industry will enter in to a dark era of obsolete technology.

In new regime the entire range of these textile machinery attracting 18% GST will become more costly and the all the project will become non viable. Since GST on textile fabrics would be 5% and as accumulated ITC Refund would not be allowed, the cost of new weaving projects would increase significantly making it unviable.

To resolve the above problem, we request :-

- ☐ To allow the refund on IGST paid on imported new looms, OR
- ☐ To allow the import new looms on ZERO Rate of GST i.e. under EPCG scheme

A. Transitional Provision Section 140(3) Proviso– Deemed Credit on Stocks held as on Cut off Date where duty paying documents are not available in case of Manufacturers.

As per Section 140(3) of The Central Goods and Service Tax Act, 2017 credit of duty, in case of goods lying in stock on the appointed day a deemed/specified Input tax credit is to be given to the registered person (other than manufacturer). Therefore, credit on deemed basis is allowed where the taxable person is not in the possession of duty paying documents. This provision is not extended to manufacturers. The majorities in the textile sector are in unorganized sector and have opted the exemption route as per Notification No. 30/2004 CE dated 09.07.2004.

Since as per section 140(3) not allowed the deemed credit to manufacturers, the stock held on the cut- off date will became costlier due to cascading effect of earlier stage duty levied on fiber/filament and credit was not available. In present situation the whole textile industry is paying central excise duty at Fiber/Filament stage and after this stage they are working under Notification No. 30/2004 CE dated 09.07.2004 i.e. under option exemption route and therefore, no duty paying document would be available with any of such manufacturer after the stage of Fiber/Filament. Due to non availability of Deemed Credit to manufacturers the stock of textile fabrics, stock of raw material and stock lying in WIP will be more costlier. Therefore, we request you to kindly make the SME Sector at par with others and allow the above benefit to manufacturer also.

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 are ready to provide any further clarification/ explanation and even to explain in person, if an opportunity is given to us. With Best Regards

Yours faithfully,

For Mewar Chamber of Commerce & Industry,

(CS R K Jain)

Hon'y Secretary General

Mewar Chamber of Commerce & Industry**Annexure A**

Taxes Levies on MMF Textile From Fibre to Fabric under Present Tax Structure, Central Excise Act and Central Sales Tax Law (Per KG)			
Sr No.	Items	Central Excise @12.5%	Central Sales Tax@2%
1.	MMF @ Average Value of Rs. 100 (Per KG)	Tax Rs. 12.50	Tax Rs. 2.00
2.	Total Tax (CE+CST), (Per KG)		Rs. 14.50
3.	At Yarn Stage Rs. 150 (with Value addition of Rs. 50), (Per KG) (Under Exemption route)	0	3
4	Fabric with no Tax (Per Kg) (Under Exemption Route)	0	0
5	Total Tax from Fibre to Fabric, (Per Kg)	Rs. 17.50 (Rs. 17,500 per Tons)	
6	Central Excise & Central Sales Tax Rs. 12,500 Per Tons	Rs. 12,500 Per Tons	Rs. 5,000 Per Tons
Note* 12.5% Central Excise on MMF Staple Fibre/Filaments +2% CST, ** On manmade Fibre spun yarn there is no central excise duty because of exemption route. MMF Filaments Yarn or MMF Spun Yarn Fabric under exemption route there is no Excise Duty. Further there is no sales tax on Fabric.			

Mewar Chamber of Commerce & Industry**Annexure B****Revenue of Exchequer Presently y, Proposed Under GST and Suggested by CITI**

(Amount in Rs-Crore)

Production in Tonnes	Present Rate	GST at 18%	GST at 12%	5% Refund
Production of MMF (approximately)				
1.Man Made Fibre 1000000				
Viscose Fibre 500000				
Acrylic 100000				
1600000				
2. Filament 3000000				
Total Man-Made Fibre 4600000				
Less Exports at the rate of 15%				
Production 690000				
Net Total Production for domestic use 3910000				
Revenue of Excise/GST	4888	10557	7038	7625
Revenue of CST	1955 Note 1	NIL Note 2	NIL Note 3	NIL Note 4
Total Revenue	6843	10557	7038	7625
NET GAIN of REVENUE		3715	196	782

Note 1 : As calculated in Annexure 1 per tone central excise revenue Rs. 12500 and Revenue of central sales tax Rs. 5000 per tone

Note 2 : At the rate of Rs. 27000 per tonne at yarn stage taking avg yarn value Rs. 150 as above. (GST at fibre stage shall be taken as input credit at yarn stage and fabric GST shall be paid out of input credit of yarn)

Note3 : At the rate of Rs 18000 per tonne at yarn stage taking avg yarn value at Rs 150 as above

Note 4 : GST Rs. 27000 as per note 1

Less 5% refund at fabric stage from accumulated input tax (Rs.150 yarn value per kg*5% is Rs. 750/kg or Rs.7500 per tonne

Net revenue to the government Rs. 19500 per tonne

Total Revenue on total production 7624.5

Reg: Representation for deletion of entry no.169 of Schedule IV part B of Rajasthan VAT Act.

MCCI/12/2017-2018/171

Dated 09.06.2017

Hon'ble Shri P.S.Mehra
The Principal Secretary, Finance,
Govt of Rajasthan, Jaipur
Camp : Bhilwara

Sub: Request for deletion of entry no.169 of Schedule IV part B of Rajasthan VAT Act.

Respected Sir,

Mewar Chamber of Commerce & Industry, representing Southern Rajasthan, welcomes you at Bhilwara for the workshop on GST.

We have received various representations from our members about non-deletion of entry no 169 of Schedule IV part B of Rajasthan VAT Act w.e.f. 18.07.2014, when the State Government had very kindly reduced VAT on polyester filament yarn which was further extended to all type of yarn and waste thereof other than cotton and silk yarn in hank to 2% from earlier VAT of 5.5%.

Sir, our Hon'ble CM Smt Vasundhara Raje ji, on our and other association representations, in order to promote polyester filament yarn industry in Rajasthan had reduced VAT rate on polyester filament yarn from 5.5% to 2% with w.e.f. 18.07.2014. Further in Budget of 2016 she had very kindly reduced VAT of all types of yarn from 5.5% to 2% but in advertently the entry at serial no. 169 in schedule IV part B was not deleted and it remained as :

169. Partially oriented yarn, polyester texturised yarn and waste thereof 5.5%

While the VAT on polyester yarn was already reduced to 2% w.e.f. 18.07.2014 but this separate entry at 169 was overlooked by all. As the above entry was not deleted or changed, it may have adverse effect on the textile industry of Rajasthan, contrary to the relief given by Hon'ble CM. We enclose herewith 3 test reports from Ahmedabad Textile Industry's Research Association, M.L.V. Government Textile and Engineering College, Bhilwara & Association of Synthetic Fibre Industry, certifying that polyester partially oriented yarn, polyester texturise yarn and Fully Drawn Yarn are varient of polyester filament yarn. We also enclose herewith a note on applicability of Rajasthan VAT rates on yarns.

Hence, we request you to kindly rectify the mistake and to kindly delete the entry no 169 of schedule IV Part B w.e.f. 18.07.2014 and to grant the relief to the textile industry as intended by our worthy CM. We shall be highly obliged for your kind favourable action in the matter.

With Best Regards
Yours Truely

(J.K.Bagrodia)
Sr. Vice President

Note on Applicability of Raiasthan VAT rates on Yarns

POSITION BEFORE 18-7-2014 OF VAT APPLICABILITY WAS AS UNDER.

Under Entry No. 6 of Schedule IV Goods Taxable at 5.5% of Rajasthan VAT Act the yarn was taxable as under: -

6. All types of yarn other than cotton and silk yarn in hank and sewing Thread and Waste

Also there is another entry in Schedule IV part B as :-

6. All types of yarn other than cotton and silk yarn in hank and sewing Thread and Waste

169. Partially Oriented Yarn, polyester Texturised yarn and waste thereof 5.5%

Since both entries are having rate of 5.5% therefore there is no effect of such two entries on the business of yarn.

Prior to 18-7-2014 state government was not getting any revenue (vat) as there were no Polyester Filament yarn units in Rajasthan. All most all the yarn was being imported into the state from Union Territerity of Silvassa. Various representation were made by various associations of Rajasthan, the state Govt reduced the rates of vat on Polyester Filament Yarn so that this industry can be developed in the state, as the consumption was already there.

The following changes were made w.e.f.18.07.14 vide notification no. F.12(59)FD/Tax/2014-69 dated 18.07.2014 the entry no. 6 above has been replaced by:-

6. All types of yarn other than polyester filament yarn, cotton and silk yarn in hank and sewing Thread and Waste 5.5%.

And added entry no. 16 in Schedule no. VI vide Notification [No. F.12 (59) FD/Tax/2014-71] as:-

16. Polyester Filament Yarn 2.0%

State Govt has also imposed a similar amount as Entry Tax vide notification no, F.12(59)FD/Tax/2014-73 dt. 18/07/2014 @ 2% thereon.

But due to oversight the entry No. 169 of schedule VI part B above remained from deletion. Polyester filament yarn includes partially oriented yarn, polyester texturised yarn etc. Thus this has no effect of the sale of polyester filament yarn since there are two rates of tax for same product with different name so rate beneficiary rate will applicable to product.

After the above notifications state govt. started getting revenue on polyester filament yarn as rates were reduced to 2% from 5.5%. However the other yarns continued to attract 5.5% vat. Many representations were given to state govt. for reducing the rate of vat on other yarns so as the state units can sale there product in comparison to outside state mills where 2% CST was applicable. After due considerations the state govt. made the following changes with effect from 8.03.2016 vide notifications no. F.12(11)FD/Tax/2016-187 the entry no. 6 above has been replaced with

6. Sewing Thread 5.5%

And entry no.16 in Schedule no.VI has been replaced with :-

16. All types of yarn and waste thereof other than cotton and silk yarn in hank 2.0%

But again the entry no. 169.

169. Partially Oriented Yarn, polyester Texturised yarn and waste thereof 5.5%

remained from deletion.

This position after amendment in entry no. 16 changed the position of polyester filament yarn (i.e.partially oriented yarn, texturised yarn and waste thereof). Since there is a specific duty in schedule IV part B vide entry no. 169.

Now the rule specific v/s general entry may apply and the product partially oriented yarn, polyester texturised yarn are still remained in schedule IV part B in entry no. 169 as specific entry with applicable rate of vat 5.50%.

Therefore without having any intension of the state Govt. to impose tax@ 5.50% due to none deletion of entry no. 169, the partial oriented yarn, texturised yarn and waste thereof may levied higher tax.

Now we request to remove the entry no. 169 of schedule IV part B with effect from 18.07.2014 so that at a later stage there is no confusion and unnecessary litigation may not happen.

NEW SEPARATE ACCOUNT FOR FUNDS FOR CCTV PROJECT

A New account for CCTV Project has been opened. Members are requested to send their contribution in this account, (80G benefit available).

Name of the A/c : Mewar Chamber Development Trust
Nature & No of A/c : Current, A/ C No 3616418688
Bank : Central Bank of India, Bhopalganj, Bhilwara Branch
IFS Code : CBIN 0280436

The Chairman,
Central Board of Excise & Custom
Ministry of Finance, Government of India
New Delhi.

Sub: Regulatory Changes for import shipments to India

Dear Sir,

It has been informed many of our members that effective immediately, the Indian customs authorities have issued new regulatory requirements for inbound shipments to the country.

The mandatory regulatory requirements are:

- ☐ The Bill of Entry (BoE) for all import shipments must be filed by the next business day following arrival of the aircraft or vehicle carrying the goods to the customs station. Any delay to this regulation will attract a penalty fee of INR 5,000 per day for the first three working days and INR 10,000 per day thereafter, to be paid by the importer. The applicable charges will be determined by the customs authority based on the date and time of arrival of the cargo at the airport.
- ☐ The importer must pay the applicable customs duty on the shipments on the same day when using a self-assessed BoE, and in case of re-assessment or provisional assessment, within one day after the return of BoE.

All customs duties and taxes levied on the shipment must be paid on the day of self assessment, and in case of re-assessment or provisional assessment within one day of the return of BOE.

The aforesaid mandatory requirements are set out in the circular No. 12/2017- customs, dated March 31, 2017 issued by the Ministry of Finance, Government of India.

In this connection we wish to submit that in case of imports, the importers face many problems as narrated under and due to these reasons it is very difficult to file BoE on the next working day of arrival of the aircraft or vehicle carrying the goods to the customs station. This will lead to huge financial loss if not filed on time, which can happen for a lot of reasons :-

- a. Not getting documents on time from supplier.
- b. Many times documents come through bank, that comes late in bank. Before getting documents how buyer can file BOE.
- c. Some times buyer pay advance for goods to foreign supplier, and when ever goods get ready at supplier's end they dispatch without information to importer.
- d. Even for small shipments penalty same, some times equal or more than the value of consignment. Second the penalty is too high.

Hence, we submit that the time of filing of BOE should be kept as before issue the circular No. 12/2017- customs, dated March 31, 2017. We hope you will kindly look into the above submission and will do the needful to correct the situation.

Thanking You

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

भीलवाडा जिले को कानून एवं व्यवस्था की दृष्टि से The Most Improved District

देश की प्रतिष्ठित पत्रिका इण्डिया टू डे द्वारा किये गये सर्वे एवं आदरणीया मुख्यमंत्री महोदय की उपस्थिति में घोषित परिणामों के अनुसार भीलवाडा जिले को कानून एवं व्यवस्था की दृष्टि से The Most Improved District घोषित किया गया है। मेवाड़ चेम्बर की ओर से माननीय जिला पुलिस अधीक्षक श्री प्रदीप मोहन जी शर्मा को हार्दिक बधाई एवं शुभकामनाएं भेजकर यह आशा की गई कि उनके कुशल नेतृत्व में, शान्ति एवं व्यवस्था की दृष्टि से निरन्तर सुधार एवं उत्तरोत्तर प्रगति होती रहेगी।

टेक्सटाइल सेक्टर में जॉब/सर्विसेज पर जीएसटी दरों में बदलाव

मेवाड़ चेम्बर के उच्चस्तरीय प्रतिनिधिमण्डल की 8 जून 2017 को दिल्ली में विभिन्न केन्द्रीय मंत्रियों एवं भारत सरकार के राजस्व सचिव डॉ हंसमुख अधिया से मुलाकात के बाद जीएसटी कौन्सिल ने टेक्सटाइल में जॉब विविंग, जॉब प्रोसेसिंग इत्यादि सर्विसेज पर 18 प्रतिशत के बजाय 5 प्रतिशत की दर से जीएसटी लगाने की घोषणा की थी। इसके अनुरूप भारत सरकार ने 1 जुलाई 2017 को Notification No 8/2017-Integrated Tax (Rate) जारी करके टेक्सटाइल जॉब व सर्विसेज यथा जॉब विविंग, जॉब प्रोसेसिंग इत्यादि पर 5 प्रतिशत जीएसटी लागू किया। Notification जारी होने के बाद भी टेक्सटाइल यार्न के कुछ जॉब यथा डबलिंग ऑफ यार्न, टेक्सट्राइजिंग, डाईंग इत्यादि पर लगने वाले जीएसटी की दर पर विभिन्न व्यक्तियों की राय भिन्न है।

Business Standard news paper dated 01.07.2017 में विस्तार से यह न्यूज छपी थी, उसके अनुसार ज्यादातर जॉब/सर्विसेज 5 प्रतिशत की दर में आते हैं। इस सन्दर्भ में चेम्बर द्वारा पुनः स्पष्टीकरण प्राप्त करने का प्रयास किया जा रहा है। सभी सम्बन्धित सदस्यों से आग्रह है कि वे Notification के अनुसार आवश्यकता होने पर सीनियर एक्सपर्ट से राय लेकर कार्य करें। Advance Ruling के तहत भी कोई भी व्यक्ति Prescribed fees जमा करा कर संबंधित Rule की व्याख्या प्राप्त कर सकता है।

[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. 8/2017-Integrated Tax (Rate) New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, sub-section (1) of section 6 and clause (iii) and clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with 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 notifies that the integrated tax, on the inter-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

Sr.	Chapter, Section or Heading	Description of Service	Rate in %	Condition
(1)	(2)	(3)	(4)	(5)
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textile yarns (other than of man-made fibres) and textile fabrics;</p> <p>(c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p><i>Explanation.-</i> “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either,-</p> <p>(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p>	5	-
		(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above.	18	-

PARTIAL RELIEF FOR MAN MADE YARN PROCESSING

The job work on texurising, twisting, weaving, yarn dyeing have been reduced to 5% from 18 %

In a partial relief for man-made textile units, the rate of goods and services tax (GST) on texurising, twisting, weaving and yarn-dyeing has been reduced from 18 per cent to 5 per cent. Although the industry has welcomed the rate reduction, a senior industry representative said that, despite relief, several looms and fabric makers will still have unutilised credit on their books, raising the cost of fabric by 8-10 per cent.

An industry official said that Partially Oriented Yarn (POY), Polyester Filament Yarn (PFY) and Staple Fibre manufactured by virgin chips/granules are covered under the umbrella of "man-made fibres" and liable to be taxed at 18% under GST. But other processes of textile yarn units, such as twisting, warping, doubling, dyeing, printing, bleaching, mercerising, texturing, multi-folding, cabeling, air mingiling, air-texturising, sizing, etc, are not covered under the umbrella of "man-made fibres". The job work rate of such processes at textile yarn units falls under the 5 per cent GST slap.

This is a relief for certain processes and works beyond chips will get this benefit. Huge credit will remain unused as the duty on fabric is 5 per cent; the cost of fabric will increase by 8-10 per cent, a senior synthetic yarn industry official said.

Merchant exporters who make garments and buy fabric or do all the processes outside will also suffer as the duty refund will have to bear the burden of unutilised credit, he added. They will be at a disadvantageous position as compared to composite mills that do all processes in-house

Taken from Business Standard: Mumbai July 1, 2017



MAJOR RELIEF ANNOUNCED FOR REVERSE CHARGE MECHANISM

Government has decided that a per day exemption of Rs. 5000/- per day will be given in case of inward supply from Unregistered suppliers.

For supplies above this a single monthly bill can be raised.

This is a big relief to registered tax payers as this exemption will reduce a lot of compliance burden.

Source of Information Answer to tweets released on CBEC website www.cbec.gov.in

GST tweet FAQ refer to query no 54 and 59.

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

Notification No.8/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1st day of July, 2017.

F.No.354/117/2017-TRU]

(Mohit Tewari) Under Secretary to the Government of India

Decisions in regard to Services taken by the GST Council in the 16th meeting held on 11th of June 2017

1 In the list this of service lax exemptions to be continued in GST as approved by the GST Council, after S.No. 83, the following shall be inserted-

Sr.	Proposal/Request
84	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to Government, a local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or to any function entrusted to a Municipality under Article 243 W of the Constitution
85	Services provided to the Government under any insurance scheme for which total premium is paid by Government
86	Services provided to the Government under any training programme for which total expenditure is borne by the Government.

- 2 In the schedule of GST Rates for Services as approved by the GST Council, after S.No. 13, the following shall be inserted –

Sr.	Description of Services	GST Rate
13A	Services by way of job work in relation to- a) Textile yarn (other than man-made fibre/filament) & textile fabrics) b) Cut and polished diamonds; precious and semi-precious stones, or plain and studded jewellery of gold and other precious and metal, falling under chapter 71 of HSN c) Printing of books (including braille books), journals and periodicals d) Processing of Leather	5% with Full ITC
27A	Services by way of right to admission To exhibition of cinematographic films where 18% with the consideration for admission is Rs. 100 or less.	18% with Full ITC

- 3 Exemption from registration under section 23(2) of the CGST Act 2017 of-

1. Individual advocates (including senior advocates)
2. Individual sponsorship service providers (including players)



RAJASTHAN STATE POLLUTION CONTROL BOARD

4, Institutional Area, Jhalana Doongari JAIPUR-302 004

Phone: 5159600, 5159699 Fax: 5159695, 5159697

OFFICE ORDER

In pursuance to the Hon'ble NGT order dated 16.05.2017 in the matter of Original Application No, 471 of 2016, People for Education and Research Scholarship and Outward Nutrition, New Delhi Vs Union of India & Central Pollution Control Board, the State Government has examined the matter and vide Government Order dated 15.06.2015 has conveyed its decision that the pet coke is considered to be an 'approved fuel' subject to certain condition.

Accordingly, the State Pollution Control Board has examined the issue and pet coke is considered as 'an approved fuel' under section 2(d) of the Air (Prevention & Control of Pollution) Act, 1981 subject to following conditions:

1. That it will be an approved fuel in case of industrial units where consent under the provisions of Air (Prevention & Control of Pollution) Act, 1981 have been specifically issued for utilization of pet coke.
2. The industries will be required to install all the requisite air pollution control measures so as to achieve an emission standards of 400 mg/Nm³ for SO₂ emission with minimum stack height of 11 m from the ground as prescribed in schedule-I of EP Act, 1986 as amended from time to time,
3. That industries will comply with all the conditions as laid down in the consent order issued under the provisions of Air (Prevention & Control of Pollution) Act, 1981.

(K.C.A.Arun Prasad)

Member Secretary

Tweet FAQs

The tweets received by askGST_GoI handle were scrutinized and developed into a short FAQ of 100 tweets.

S. No.	Questions / Tweets Received	Replies
REGISTRATION		
1	Does aggregate turnover include value of inward supplies received on which RCM is payable?	Refer Section 2(6) of CGST Act. Aggregate turnover does not include value of inward supplies on which tax is payable on reverse charge basis.
2	What if the dealer migrated with wrong PAN as the status of firm was changed from proprietorship to partnership?	New registration would be required as partnership firm would have new PAN.
3	A taxable person's business is in many states. All supplies are below 10 Lakhs. He makes an Inter State supply from one state. Is he liable for registration?	He is liable to register if the aggregate turnover (all India) is more than 20 lacs or if he is engaged in inter-State supplies.
4	Can we use provisional GSTIN or do we get new GSTIN? Can we start using provisional GSTIN till new one is issued?	Provisional GSTIN (PID) should be converted into final GSTIN within 90 days. Yes, provisional GSTIN can be used till final GSTIN is issued. PID & final GSTIN would be same.
5	Whether trader of country liquor is required to migrate to GST from VAT as liquor is out of GST law?	If the person is involved in 100% supply of goods which are not liable for GST, then no registration is required.
6	Not liable to tax as mentioned u/s 23 of CGST means nil rated supply or abated value of supply?	Not liable to tax means supplies which is not leviable to tax under the CGST/SGST/IGST Act. Please refer to definition under Section 2(78) of the CGST Act.
7	Whether civil contractor doing projects in various states requires separate registration for all states or a single registration at state of head office will suffice?	A supplier of service will have to register at the location from where he is supplying services.
8	Whether aggregate turnover includes turnover of supplies on which tax is payable by the recipient under reverse charge?	Outward supplies on which tax is paid on reverse charge basis by the recipient will be included in the aggregate turnover of the supplier.
9	If there are two SEZ units within same state, whether two registrations are required to be obtained?	SEZs under same PAN in a state require one registration. Please see proviso to rule 8(1) of CGST Rules.
10	Is an advocate providing interstate supply chargeable under Reverse Charge liable for registration?	Exemption from registration has been provided to such suppliers who are making only those supplies on which recipient is liable to discharge GST under RCM.
11	When is registration in other state required? Will giving service from Nasik to other state require registration in other state?	If services are being provided from Nasik then registration is required to be taken only in Maharashtra and IGST to be paid on inter-state supplies.
12	I have migrated under GST but want to register as ISD. Whether I can apply now & what is the procedure?	A separate & new registration is required for ISD. New registrations are being opened from 0800 hrs. on 25.06.2017.
13	I have enrolled in GST but I forgot to enter SAC codes. What should I do? The status is migrated.	A separate & new registration is required for ISD. New registrations are being opened from 0800 hrs. on 25.06.2017.
14	I have ST number on individual name and have migrated to GST. I wish to transfer this on my proprietorship firm.	This conversion may be done while filling FORM REG-26 for converting provisional ID to final registration.

S. No.	Questions / Tweets Received	Replies
15	Please tell if rental income up to 20 lacs attracts GST or attracts any other charge?	GST is leviable only if aggregate turnover is more than 20 lacs. (Rs. 10 lacs in 11 special category States). For computing aggregate supplies turnover of all supplies made by you would be added.
16	If someone trades only 0% GST items (grains, pulses) then is it necessary to register for GST, if the turnover exceeds 320 lacs?	A person dealing with 100% exempted supply is not liable to register irrespective of turnover.
17	Is it correct that person dealing exclusively in NIL rated or exempt goods/ services liable to register if turnover > 20/10 Lakh?	There is no liability of registration if the person is dealing with 100% exempt supplies.
18	If I register voluntarily though turnover is less than 20 Lakhs, am I required to pay tax from 1st supply I make post registration?	Yes, you would be treated as a normal taxable person.
19	Whether a separate GSTIN would be allotted to a registered person for deducting TDS (he has PAN and TAN as well)?	Separate registration as tax deductor is required.
20	Is separate registration required for trading and manufacturing by same entity in one state?	There will be only one registration per State for all activities.
21	I am registered in TN and getting the service from unregistered dealer of AP, should I take registration in AP to discharge GST under RCM?	Any person who makes inter- state taxable supply is required to take registration. Therefore in this case AP dealer shall take registration and pay tax.
22	Is there any concept of area based exemption under GST?	There will be no area based exemptions in GST.
23	If a company in Maharashtra holds only one event in Delhi, will they have to register in Delhi? Will paying	Only if you provide any supply from Delhi you need to take registration in Delhi. Else, registration at Mumbai is sufficient (and pay IGST on supplies made from Mumbai to Delhi)
24	How long can I wait to register in GST ?	An unregistered person has 30 days to complete its registration formalities from its date of liability to obtain registration.
25	What If I am not liable to register under GST but I was registered under Service tax ?	You can apply for cancellation of Provisional ID on or before 31st July 2017.
26	When turnover of agents will be added to that of the principal for registration?	No.
27	If I am not an existing taxpayer and wish to newly register under GST, when can I do so?	You would be able to apply for new registration at the GST Portal gst.gov.in from 0800 hrs. on 25th June 2017
REFUND		
28	I have a pending export refund in Service Tax. What will happen?	Refunds under earlier laws will be given under the respective laws only.
29	As an exporter, how do I ensure that my working capital is not blocked as refunds?	Appropriate provisions have been made in the law by providing for grant of 90% refund on provisional basis within 7 days from filing of registration.
CESS		
30	What will be the impact of GST on coal? Will the clean energy Cess on coal go or will it stay?	Clean Environmental Cess on coal will be replaced by GST Compensation Cess.

S. No.	Questions / Tweets Received	Replies
COMPOSITION SCHEME		
31	Suppose I am in composition scheme in GST. If I purchase goods from unregistered person, then GST will be paid to Government by me or not?	Yes, you will be liable to pay tax on reverse charge basis for supplies from unregistered person.
CUSTOMS		
32	What duties will be levied on import of goods?	Customs duty and cess as applicable + IGST+ GST compensation cess. IGST and GST compensation cess shall be paid after adding all customs duty and customs cess to the value of imports.
EXPORTS		
33	Present Procedures have Service Tax on Nepal, But no Goods Tax on Nepal. But, With GST, what tax will apply?	The export procedure for Nepal would be same as that to other Countries.
34	Are there exemptions for SEZ? How will a SEZ transaction happen in GST regime?	Supplies to SEZs are zero-rated supplies as defined in Section 16 of IGST Act.
35	How would the sale and purchase of goods to and from SEZ will be treated? Will it be export / input?	Supply to SEZs is zero rated supplies and supplies by SEZs are treated as imports.
36	Please clarify status of international export freight under GST as the same was exempt under POPS rules. It is zero rated in most countries.	POS for transport of goods determinable in terms of sec 12(8) or sect 13(8) of IGST Act, 2017, depending upon location of service provider/service receiver. Exports are treated as zero rated supplies.
37	When goods are being imported from SEZ who will pay IGST?	Such supply is treated as import and present procedure of payment of duty continues with the variation that IGST is levied in place of CVD.
38	Who will pay IGST when goods are procured from SEZ? Today importer is paying both BCD and CVD.	Such supply is treated as import and present procedure of payment continues with the variation that IGST is levied in place of CVD.
INPUT TAX CREDIT		
39	Is SGST of Rajasthan charged by supplier on purchase from Rajasthan can be utilize for payment of SGST in Madhya Pradesh?	SGST of one State cannot be utilized for discharging of output tax liability of another State.
40	How one can use SGST credit for the payment of IGST on another state?	SGST Credit can be used for payment of IGST liability under the same GSTIN only.
41	Can one State CGST be used to pay another state CGST?	The CGST and SGST Credit for a State can be utilized for payment of their respective CGST/SGST liabilities within that State for the same GSTIN only.
42	In case of service supplied, should the credit be given to the state where it is billed or the state it is rendered?	Tax will be collected in the State from which the supply is made. The supplier will collect IGST and the recipient will take IGST credit.
43	Company is engaged in manufacturing of cement & power. Which rule to be referred for reversal of credit related to power business?	Detailed rules for reversal of ITC when the supplier is providing exempted and non-exempted supplies have been provided in ITC Rules.
44	How will the credit / debit note from unregistered supplier be reported to GSTN and ITC claimed in the same?	Like invoice, credit/debit notes on behalf of unregistered person will be given by registered person only. Further, GSTR2 provides for reporting of same by the recipient.

S. No.	Questions / Tweets Received	Replies
INVOICE		
45	A shop sells taxable & exempt products to the same person (B2C), is it required to issue tax invoice and bill of supply separately?	In such a case the person can issue one tax invoice for the taxable invoice and also declare exempted supply in the same invoice.
46	Do registered dealers have to record Aadhaar/PAN while selling goods to unregistered dealers?	There is no requirement to take Aadhaar / PAN details of the customer under the GST Act.
47	All expenses like freight / transport / packing which are charged in Sales Invoice are taxable in GST? How to charge in bill?	All expenses will have to be included in the value and invoice needs to be issued accordingly. Please refer to Section 15 of CGST Act and Invoice Rules.
48	Can we move construction material to builders on delivery challan and issue tax invoice post completion of activity?	If the goods are meant to be supplied in the course of construction an invoice is necessary. If the goods are tools which are to be used for construction then delivery challan should be issued.
49	How to treat following transaction in GST (i) Delivered supply shortages in Transit. (ii) Customer gets less quantity and pays less.	The supplier may issue credit note to the customers and adjust his liability.
50	Should we issue Self Invoice for GST liability discharge on RCM or GST can be discharge through expenses booking voucher?	For RCM liabilities tax invoice has to be issued on self.
RETURNS		
51	What would be done on tax paid on advance receipt if advance has to be refunded in any circumstance	Advance refunded can be adjusted in return.
52	Do registered dealers have to upload sale details of unregistered dealers also in GST?	Generally not. But required in case of inter-State supplies having invoice value of more than Rs 2.50 Lakhs.
53	How to incorporate two supplies in return for Pharma with same HSN code of four digits but having different tax rates?	Returns provide for furnishing rate wise details.
SUPPLY		
54	Should we discharge GST liability for all reverse charge having small amounts of Transaction or any amount limit is there?	It has been decided that Rs. 5000/- per day exemption will be given in respect of supplies received from unregistered person. For supplies above this amount, a monthly consolidated bill can be raised.
55	What is treatment of promotional item given free to end consumers by FMCG companies?	Tax will be charged only on the total consideration charged for such supply.
56	How to comply with 9(4) of CGST Act if POS is in another State of the unregistered supplier	Any person making inter-state supply has to compulsorily obtain registration and therefore in such cases, section 9(4) will not come into play.
57	Under supply from unregistered dealer the purchaser have to pay GST on RCM basis. so whether stipend paid to intern will also come under RCM?	Stipend paid to interns will be employer-employee transactions. Hence, not liable for GST.
58	Salary by partnership firm to Partners as per Income Tax Act liable to GST?	Salary will not be liable for GST.

S. No.	Questions / Tweets Received	Replies
SUPPLY		
59	Sec 9(4) of CGST Act 2017. Do I need to pay under RCM if I purchase stationary worth Rs.100 from an unregistered stationery shop?	It has been decided that Rs. 5000/- per day exemption will be given in respect of supplies received from unregistered person.
60	What is the treatment of promotional item given free to end consumers by FMCG companies? If taxable, whether ITC is allowed?	Tax is payable on consideration received for the supply.
61	Whether GST will be leviable in case of returnable packing material like drums supplied with finished goods?	GST will be levied on the value charged for the supply only.
62	How will disposal of scrap be treated in GST?	If the disposal is in the course or furtherance of business purposes, it will be considered as a supply.
63	I am from MP and providing service to a customer in Maharashtra. I outsource the work to a service provider in Maharashtra, what tax i need to charge?	Generally these will be two supplies where the supplier from MP will charge IGST from the recipient in Maharashtra. Whereas, the service provider in Maharashtra will charge IGST from the recipient in MP.
64	If address of buyer is Punjab and place of supply is same state of supplier (Rajasthan), then IGST will apply or CGST/SGST?	If the place of supply and the location of the supplier are in the same State then it will be intra-State supply and CGST/SGST will be applicable.
65	Why is bifurcation of cash deposit as CGST-SGST-IGST required? Is cash held against a GSTIN, to be adjusted via return u/s 39	Three levies are under three different statutes and are required to be separately accounted for.
66	What is the difference in between 'Nil rated', 'taxable at 0%' and exempted goods and services? Especially in relation with ITC	Exempt supply includes Nil rated (taxable at 0%) and non-Taxable supplies and no ITC is available for such supplies.
67	Will professional tax will be abolished in Maharashtra after introducing of GST?	Professional tax is not a tax on supply of goods or services but on being in a profession. Professional tax not subsumed in GST.
68	Employer provides bus service, meal coupon, telephone at residence, gives vehicle for official and personal use, uniform and shoes, any GST?	Where the value of such supplies is in the nature of gifts, no GST will apply till value of such gifts exceeds Rs. 50000/- in a financial year.
69	The definition of composite supply and the description of same under Section 8 differ. Please explain consequences.	Section 2(30) defines what will be considered as a composite supply. Whereas, Section 8 provides that in case of a composite supply, the treatment for tax rate etc.
70	Whether slump sale will attract GST. If yes then under which Section?	It will have the same treatment as normal supply.
71	Salary by Partnership firm to Partners as per Income Tax Act liable to GST? Partners are not employees of the firm.	Salary will not be leviable of GST.
TRANSITION		
72	How do I avail transition credit ?	Transition credit can be availed by filing the respective forms under Transition rules upto 30.09.2017.
73	Please provide the clarity on area based exemption 50/2003 in UK & HP.	Area based exemptions will not be continued under GST. It will be operated through the route of reimbursement as prescribed.

S. No.	Questions / Tweets Received	Replies
TRANSITION		
74	We manufactured excisable goods. But unit availed the exception benefits 50/2003. What about my dealers stock?	The dealer will get deemed credit @ 40% / 60% of the CGST paid on supply of such goods in GST. If the goods are branded and greater than Rs. 25,000, full credit using CTD can be availed.
75	A trader buys from manufacturer not registered in excise as his turnover is below 1.5cr. Then in such case can trader take ITC on stock up to 40%?	Yes deemed credit will be available subject to satisfaction of other conditions as prescribed.
76	I am a trader. I have excise paid purchase invoice. Whether I can claim credit of full excise duty on closing stock of 1st July 2017	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
77	If a trader purchases directly from manufacturer & has documents showing excise, will he get full excise credit or 40% of CGST?	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
78	If a fsd purchases directly from manufacturer and has value cum excise duty and excise duty is not separately shown will he get full credit?	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
79	Is the full excise credit also available to traders who purchases directly from manufacturers and excise is separately shown in invoice?	Full transition credit of such duty will be available on stock in hand in respect of which you have duty paying excise document subject to conditions under Section 140(3) of the CGST Act.
80	In June 17 Vat return no amount carried forward & held stock of Rs. 50 lakhs. Then can we take credit of that stock or not?	The supplier would be eligible to carry forward the closing balance of ITC from VAT return for June 17.
81	What will be the impact of closing stock which has been already paid vat on 1st July?	The supplier would be eligible to carry forward ITC on such stock from VAT return for June 17.
82	If in Vat return refund claimed in June 17 & no balance credit in GST. Then what's the position of submission of Form C	Refund claimed under existing law will be handled as per the provisions of the existing law. Form C to be submitted in terms of provision of Rule 1(1) of Transition Rules.
83	Some service was provided on 28.06.2017 but Invoice will be raised on 05.07.2017. Whether we have to charge Service Tax or GST?	If Point of Tax arises after appointed date, then GST will be chargeable on such supply.
84	Would we be eligible for credit on Capital Goods in transit and received post GST?	No provision for such credit is there in GST law.
85	What about VAT balance pending on transition date?	Balance VAT credit in the return will be transferred to new provisional ID as SGST Credit.
86	What about deemed export against Form H?	Form H will not be there in GST.
87	Who will bear tax difference on closing stocks as on 30th June 2017? Whether the manufacturer/dealer or government?	Closing ITC in VAT return will be allowed to be carry forward in GST.
88	How will we get input credit on stock in hand for spare parts billed from other state, excise, CST and entry tax paid?	For all inputs with duty paying documents available respective CGST / SGST credit will be available. But credit of CST will not be available.
89	A trader buys from manufacturer not registered in excise as his turnover is below 1.5 crore. then in such case can traders take ITC on stock up to 40%	Deemed Credit will be available on stock in hand provided the conditions of section 140(3) read with Rule 1(4) of Transition Rules are satisfied.

S. No.	Questions / Tweets Received	Replies
TRANSITION		
90	Whether we will be eligible for credit of duty paid on Capital Goods in transit and received post GST?	No such provision in GST.
91	Can ITC of Swach Bharat Cess or Krishi Kalyan Cess be carried forward under GST?	No
92	Will Clean Energy CESS on imported Coal @ Rs. 400 PMT continue to be applicable in GST?	No. Clean Energy Cess is being repealed. Coal, however, will be subject to compensation cess @ Rs 400/- per tonne.
93	Whether closing balance of edu cess and secondary higher education cess prior to 1st Mar 2015 can be carried forward in GST?	No it will not be carried forward in GST as it is not covered by definition of "eligible duties and taxes" under Section 140 of the CGST Act.
94	Can u clarify for 40? benefit on closing stock does 1 year	Deemed credit will be available for all stock procured within a 1 year period.
95	limit apply or not ?	The window to declare transition credit forms is three months from the appointed day. Please refer to transition rules for more details.
UTGST		
96	Will there be GST in A&N Islands as previously there was no VAT	Yes. For supplies within A&N, CGST plus UTGST would be leviable.
OTHERS		
97	Whether IGST would be levied twice on high seas sales? First on high seas sales and second on custom clearance. IGST paid on 1 available as ITC?	IGST shall be levied only once on imports.
98	Will Krishi Mandi Fee (imposed in U.P.) be waived off in GST?	GST does not concern such fee so GST does not affect it.
99	Is E-Way Bill applicable from 1st July 2017	The present system for E-way Bill in States to continue, till the E-Way Bill procedures are finalized.
100	Is there a sunset clause for Anti-Profiteering law?	Yes, the sunset clause for Anti- profiteering Authority is of two years.

JOB WORK

WHAT IS JOB WORK?

Section 2 (68)– Definition of Job Work

"job work" means any treatment or process undertaken by a person on goods belonging to another registered person and the expression "job worker" shall be construed accordingly.

Thus Job work means undertaking any treatment or process by a person on goods belonging to another registered taxable person. The person who is treating or processing the goods belonging to other person is called 'job worker' and the person to whom the goods belong is called 'principal'.

Section 2 (88) – Definition of Principal

"principal" means a person on whose behalf an agent carries on the business of supply or receipt of goods or services or both.

REGISTRATION BY A JOB WORKER

Since 'job work' is a service, the job worker would be required to obtain registration if his aggregate turnover exceeds the prescribed threshold (i.e Rs.20 lakh / Rs.10 lakh).

As per Explanation (ii) to Section 22, i.e. Registration –

the supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker;

Whether the goods of principal directly supplied from the job worker's premises will be included in the aggregate turnover of the job worker?

No. It will be included in the aggregate turnover of the principal. However, the value of goods or services used by the job worker for carrying out the job work will be included in the value of services supplied by the job worker.

INPUT TAX CREDIT IN RESPECT OF INPUTS SENT FOR JOB WORK

Section 19 (1)–

The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on inputs sent to a job worker for job work.

Inputs sent by Principal directly to the premises of Job Worker without bringing to his own premises.

Section 19 (2)–

Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job work without being first brought to his place of business.

Section 16(2)(b) – No registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless he has received the goods or services or both.

Inputs sent for Job Work not received by the Principal or not supplied from the place of business of Job Worker.

Section 19 (3)–

Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise or are not supplied from the place of business of the job worker in accordance with clause (a) or clause (b) of sub-section (1) of section 143 within one year of being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out;

Provided that where the inputs are sent directly to a job worker, the period of one year shall be counted from the date of receipt of inputs by the job worker.

Section 19 (4)–

The principal shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on capital goods sent to a job worker for job work.

Capital Goods sent by Principal directly to the premises of Job Worker without bringing to his own premises

Section 19 (5)–

Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on capital goods even if the capital goods are directly sent to a job worker for job work without being first brought to his place of business.

Section 16(2)(b) – No registered person shall be entitled to the credit of any input tax in respect of any supply of goods or

services or both to him unless he has received the goods or services or both.

Inputs sent for Job Work not received by the Principal or not supplied from the place of business of Job Worker

Section 19 (6) –

Where the capital goods sent for job work are not received back by the principal within a period of three years of being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out;

Provided that where the capital goods are sent directly to a job worker, the period of three years shall be counted from the date of receipt of capital goods by the job worker.

Section 19 (7) – Exception

Nothing contained in sub-section (3) (i.e. inputs) or sub-section (6) (i.e. capital goods) shall apply to moulds and dies, jigs and fixtures, or tools sent out to a job worker for job work.

JOB WORK PROCEDURE

Section 143 – Job Work Procedure

(1) A registered person (hereafter in this section referred to as the "principal") may under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise, and shall,--

(a) bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax;

(b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be;

Section 143 – Job Work Procedure

(2) The responsibility for keeping proper accounts for the inputs or capital goods shall lie with the principal.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job worker on the day when the said inputs were sent out.

Section 143 – Job Work Procedure

(4) Where the capital goods, other than moulds and dies, jigs and fixtures, or tools, sent for job work are not received back by the principal in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job worker on the day when the said capital goods were sent out.

Notwithstanding anything contained in sub-sections (1) and (2), any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax, if such job worker is registered, or by the principal, if the job worker is not registered.

Explanation.--For the purposes of job work, input includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or the job worker.

TRANSITIONAL PROVISIONS RELATING TO JOB WORK

Section 141 – Transitional Provisions relating to Job Work

(1) Where any inputs received at a place of business had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day;

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months;

Provided further that if such inputs are not returned within the period specified in this sub-section, the input tax credit shall be

liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142.

(Section 142 (8) (a) - Amount recovered as arrear of tax)

(2) Where any semi-finished goods had been removed from the place of business to any other premises for carrying out certain manufacturing processes in accordance with the provisions of existing law prior to the appointed day and such goods (hereafter in this section referred to as "the said goods") are returned to the said place on or after the appointed day, no tax shall be payable, if the said goods, after undergoing manufacturing processes or otherwise, are returned to the said place within six months from the appointed day;

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months;

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142;

Provided also that the manufacturer may, in accordance with the provisions of the existing law, transfer the said goods to the premises of any registered person for the purpose of supplying therefrom on payment of tax in India or without payment of tax for exports within the period specified in this sub-section.

(4) The tax under sub-sections (1), (2) and (3) shall not be payable, only if the manufacturer and the job worker declare the details of the inputs or goods held in stock by the job worker on behalf of the manufacturer on the appointed day in such form and manner and within such time as may be prescribed.

CONDITIONS AND RESTRICTIONS IN RESPECT OF INPUTS AND CAPITAL GOODS SENT TO THE JOB WORKER

Serial No 10 of ITC Rules – Conditions and restrictions in respect of inputs and capital goods sent to the job worker

- (1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker.
- (2) The challan issued by the principal to the job worker shall contain the details specified in rule Invoice.10;
- (3) The details of challans in respect of goods dispatched to a job worker or received from a job worker during a tax period shall be included in FORM GSTR-1 furnished for that period.
- (4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, the challan issued under sub-rule (1) shall be deemed to be an invoice for the purposes of the Act.

CHALLAN

(Original/Duplicate/Triplicate)

S. L. No.

FOR MOVEMENT OF INPUTS OR PARTIALLY PROCESSED GOODS FROM SUPPLIER TO JOB WORKER
(ANOTHER FACTORY) FOR FURTHER PROCESSING/OPERATION

NAME & ADDRESS OF MANUFACTURER	
GSTIN	
RANGE	
DIVISION	
COMMISSIONERATE	
1. DESCRIPTION OF GOODS	
2. IDENTIFICATION MARKS & NUMBER, IF ANY	
3. QUANTITY (Mtr./Nos./Kgs.)	
4. VALUE (Rs.)	
5. HSN CODE	
6. DATE & TIME OF ISSUE	
7. NATURE OF PROCESSING REQUIRED TO BE DONE	
8. FACTORY OF PROCESSING	
9. EXPECTED DURATION OF PROCESSING	
10. VEHICLE NO	

PLACE :

SIGNATURE OF MANUFACTURER

DATE :

AUTHORISED SIGNATORY

To be filled by the Processing Factory in Original & Duplicate Challans

1.	Date & time of dispatch of finished goods to parent factory and entry No. & Date of receipt in the account in the processing factory or Date & Time of dispatch of finished goods without payment of duty for export under bond or on payment of duty for export or on payment of duty for home consumption. Invoice No. Quantum of duty paid (Both in figure & words)	
2.	Quantity dispatched (Kgs.) and entered in account	
3.	Nature of Processing Done	
4.	Quantity of waste material returned to the parent factory or cleared for home consumption. Invoice No. & Date Quantum of duty paid Both in figure & Words.	

PLACE :

SIGNATURE OF PROCESSOR

DATE :

NAME OF THE FACTORY

DRAFT LETTER FOR SENDING INTIMATION OF JOB WORK

The Assistant Commissioner of Central Tax,
Goods and Service Tax Division,
Bhilwara-311001
Rajasthan

Sub: Intimation in terms of Section 143(1) of CGST Act 2017

Dear Sir,

We wish to inform you that we have appointed M/s _____ for job work processing of our inputs namely _____ into intermediate products/final product namely _____ falling under the HSN code. _____.

We undertake that we shall abide by the job work provisions as given in 143(1) of CGST read with corresponding rules.

Kindly acknowledge the receipt of this intimation.

Thanking You.

Yours Faithfully,

For -----

(Authorised Signatory)

EXPORT PROCEDURES UNDER GST REGIME

- CBEC Circular No. 26/ 2017-Cus.

Export of goods or services or both is a zero rated supply under GST
Exporter has the option to claim refund as follows:

Option A	Option B
Export of goods or services under Bond or Letter of Undertaking without paying integrated tax (IGST) and claim refund of unutilized credit.	Export goods and services on payment of integrated tax (IGST) and claim refund of the tax paid

Procedures:

Procedures under Option A	Procedures under Option B
Goods and services to be exported under Bond or LUT	Goods and services to be exported on payment of tax
Refund of unutilised ITC can be claimed by filing application	Refund of output tax can be claimed
Drawback can be claimed (Procedure prescribed only for transition period of three months)	

OPTION A: Export without payment of tax

- ☐ Bond or LUT to be executed prior to export in Form GST-RFD-11 to the jurisdictional GST Commissioner.
- ☐ ARE-1 procedure is being dispensed with
- ☐ No provision for continuing the existing bond or LUT
- ☐ Applicable for both export of goods and services
- ☐ Details of export invoices to be furnished in GSTR-1 (Rule 96A of CGST Rules)
- ☐ Details of export invoices of goods furnished in GSTR-1 to be confirmed as exported out of India by the Customs (Rule 96A of CGST Rules)

OPTION A: Export without payment of tax

Refund of unutilized ITC can be claimed electronically for each tax period under Form GST-RFD-1

Documents prescribed: For goods: Export invoice and Shipping Bill / Bill of Export, is mandatory

For services: Export invoice and BRC/ FIRC, is mandatory

Conditions for claiming refund: Exported goods are not subject to export duty

No drawback of central tax on goods or services is claimed

No refund of IGST paid on outward supply is claimed

The exporter can file the application of refund of ITC only after the export manifest or export report is delivered in respect of such goods

GSTR for the relevant tax period is filed

Provisional refund of 90% of the refund claimed shall be granted within 7 days from the date of acknowledgement

Final refund to be granted within 60 days of acknowledgement

Points to be noted on export without payment of tax

The exporter shall be binding himself to pay the tax along with interest under bond or letter of undertaking if the following conditions are not satisfied:

a) If the goods are not exported within three months from the date of issuance of invoice, the exporter shall be liable to pay tax along with interest within 15 days after expiry of three months

b) If payment in foreign exchange for the services exported is not received within one year from the issuance of invoice, exporter shall be liable to pay tax along with interest within 15 days after the expiry of one year.

OPTION B: Export on payment of tax

- ☐ Registered person can claim refund of IGST paid on export of goods or services
- ☐ Refund of tax paid on services exported to be claimed under GST-RFD-1
- ☐ Separate procedure prescribed for refund of tax paid on export of goods
- ☐ Registered person not required to file a separate refund claim
- ☐ Shipping Bill is deemed to be a refund application, to be indicated on filing

Conditions for claiming refund: Application shall be deemed to be filed only when the export manifest is delivered.

The exporter is required to file the Returns under GSTR-3

Refund shall be granted by Customs authorities

Sealing of export goods under GST

- ❑ Two types of sealing prescribed: Self Sealing

Container stuffed and sealed at Container Freight Station / ICD

Sealing under the supervision of Department officer is dispensed with.

Conditions for Self sealing: Exporter to inform the jurisdictional Customs officer details of premises where stuffing is carried out

Exporter should be registered under GST and file returns

Jurisdictional customs officer to be informed at least 15 days prior to movement of goods

On inspection and report being furnished, permission to be granted by Principal Commissioner or Commissioner of Customs for self sealing

Permission valid for all customs stations

Thereafter intimation to be furnished in respect of each self sealing

Transport document of self-sealed container from factory or warehouse shall be same as that under GST laws

Sealing of export goods under GST (contd.)

Sealing at ICD

- Where the exporter is not registered under GST, except in case of Status Holders
- Where permission for self-stuffing is denied

The revised procedure regarding sealing of containers shall be effective from 1-9-2017

Till 31-8-2017, the current procedure of sealing under Central Excise Law to continue

INDIAN CUSTOMS GEARS UP FOR GST ROLL-OUT GUIDANCE NOTE FOR IMPORTERS AND EXPORTERS

I. Introduction:

The purpose of this guidance note is to bring clarity about the impact of GST, which would come into force with effect from 01.07.2017, for importers and exporters.

On the imports side there would be no impact on levy of Basic Customs duty, Education Cess, Anti-dumping duty, Safeguard duty and the like. However, the Additional duties of Customs, which are in common parlance referred to as Countervailing Duty (CVD) and Special Additional duty of Customs (SAD), would be replaced with the levy of Integrated Goods and Services Tax (IGST), barring a few exceptions. On the exports side, export would be treated as zero-rated supply. Under zero-rated supply IGST paid on export goods or the input tax credit proportionate to the goods and services consumed in goods exported under bond/LUT would be refunded.

A brief summary of the changes that would impact importers and exporters upon roll out of GST are encapsulated below:

Imports under GST

II. Duties at the time of import:

In the GST regime, IGST and GST Compensation cess will be levied on imports by virtue of sub-sections (7) & (9) of Section 3 of the Customs Tariff Act, 1975. Barring a few commodities such as pan masala, certain petroleum products which attract levy of CVD, majority of imports would attract levy of IGST. Further, a few products such as aerated waters, tobacco products, motor vehicles etc, would also attract levy of GST Compensation Cess, over and above IGST. IGST and GST Compensation cess, wherever applicable, would be levied on cargo that would arrive on or after 1st July, 2017. It may also be noted that IGST would also be levied on cargo which has arrived prior to 1st July but a bill of entry is filed on or after 1st July 2017. Similarly ex-bond bill of entry filed on or after 1st July 2017 would attract IGST and GST Compensation cess, as applicable. In the case where cargo arrival is after 1st July and an advance bill of entry was filed before 1st July along with the payment of duty, the bill of entry may be recalled and reassessed by the proper officer for levy of IGST and GST compensation Cess, as applicable.

III. Duty Calculation:

IGST rate: IGST rates have been notified through notification 01/2017-Integrated Tax (Rate), dated 28-06-2017. IGST rate on any product can be ascertained by selecting the correct Sl. No. as per description of goods and tariff headings in the relevant

schedules of the notification. Importers are advised to familiarize themselves with IGST and GST compensation cess rates, schedule and exemptions which are available on CBEC website. The Customs duty calculator would be made available on CBEC and ICEGATE website. There are seven rates prescribed for IGST- Nil, 0.25%, 3%, 5%, 12%, 18% and 28%. The actual rate applicable to an item would depend on its classification and would be specified in Schedules notified under section 5 of the IGST Act, 2017. The rates applicable to goods of Chapter 98 are as under:

- ☐ 9801- Project Imports- 18%
- ☐ 9802- Laboratory Chemicals- 18%
- ☐ 9803- Passenger baggage – Nil Rate
- ☐ 9804- Specified Drugs and medicines for personal use- 5%
- ☐ 9804- Other drugs and medicines for personal use- 12%
- ☐ 9804- All other dutiable goods for personal use- 28%

Likewise, different rates of tax have been notified for goods attracting Compensation Cess which is leviable on 55 item descriptions (of supply). These rates are mostly ad valorem. But some also attract either specific rates (e.g. coal) or mixed rates (ad valorem + specific) as for cigarettes. The coverage of the goods under GST compensation cess is available on CBEC website along with their HSN codes and applicable cess rates. The IGST Rates of Goods, Chapter wise IGST rate, GST Compensation Cess rates, IGST Exemption/Concession are available on CBEC website for trade and departmental officers as well.

Valuation and method of calculation: IGST is leviable on the value of imported goods and for calculating integrated tax on any imported article, the value of such imported goods would be the aggregate of -

- (i) the value of imported article determined under sub-section (1) of section 14 of the Customs Act, 1962 or the tariff value fixed under sub-section (2) of the that section and
- (ii) any duty of Customs chargeable on that article under section 12 of the Customs Act, 1962 and any sum chargeable on that article under any law for the time being in force as an addition to, or as duty of Customs but does not include to the tax referred in the sub-section 7 (IGST) and sub-section 9 (Compensation Cess).

The value of the imported article for the purpose of levying GST Compensation cess shall be, assessable value plus Basic Customs Duty levied under the Act, and any sum chargeable on the goods under any law for the time being in force, as an addition to, and in the same manner as, a duty of customs. These would include education cess or higher education cess as well as anti-dumping and safeguard duties. The inclusion of anti-dumping duties and safeguard duty in the value for levy of IGST and Compensation Cess is an important change. These were not hitherto included in the value for the levy of additional duty of customs (CVD) or Special Additional Duty (SAD). The IGST paid shall not be added to the value for the purpose of calculating Compensation Cess.

Although BCD, Education Cesses and IGST would be applicable in majority of cases, however, for some products CVD, SAD or GST Compensation cess may also be applicable. For different scenarios the duty calculation process has been illustrated in Annexure - I of this document.

IV. Changes in import procedures:

Importer Exporter Code (IEC): In GST regime, GSTIN would be used for credit flow of IGST paid on import of goods. Therefore, GSTIN would be the key identifier. DGFT in its Trade Notice No. 09 dated 12.06.2017 has stated that PAN would be the Import Export code (IEC). However, while PAN is identifier at the entity level, GSTIN would be used as identifier at the transaction level for every import and export. Further, in scenarios where GSTIN is not applicable, UIN or PAN would be accepted as IEC. It is advised that all importers need to quote GSTIN in their Bills of Entry in addition to IEC. In due course of time IEC would be replaced by PAN / GSTIN.

Bill of Entry Regulations and Format: To capture additional details in the Bill of entry such as GSTIN, IGST rate and amount, GST Compensation Cess and amount, the electronic as well as manual formats of Bill of entry including Courier Bill of entry are being amended. For the benefit of the trade, modified Forms have been hosted on the departmental website, www.cbec.gov.in. Further, suitable notifications shall be issued to amend the relevant regulations and introduce modified Forms.

V. Import under Export Promotion Schemes and duty payment through EXIM scrips:

Under the GST regime, Customs duties will be exempted on imports made under export promotion schemes namely EPCG, DEEC (Advance License) and DFIA. IGST and Compensation Cess will have to be paid on such imports.

The EXIM scrips under the export incentive schemes of chapter 3 of FTP (for example MEIS and SEIS) can be utilised only for payment of Customs duties or additional duties of Customs, on items not covered by GST, at the time of import. The scrips cannot be utilized for payment of Integrated Tax and Compensation Cess. Similarly, scrips cannot be used for payment of CGST, SGST or IGST for domestic procurements.

VI. EOUs and SEZ:

EOUs/EHTPs/STPs will be allowed to import goods without payment of basic customs duty (BCD) as well additional duties leviable under Section 3 (1) and 3(5) of the Customs Tariff Act. GST would be leviable on the import of input goods or services or both used in the manufacture by EOUs which can be taken as input tax credit (ITC). This ITC can be utilized for payment of GST taxes payable on the goods cleared in the DTA or refund of unutilized ITC can be claimed under Section 54(3) of CGST Act. In the GST regime, clearance of goods in DTA will attract GST besides payment of amount equal to BCD exemption availed on inputs used in such finished goods. DTA clearances of goods, which are not under GST, would attract Central Excise duties as before.

VII. Imports/Procurement by SEZs

Authorised operations in connection with SEZs shall be exempted from payment of IGST. Hence, there is no change in operation of the SEZ scheme.

VIII. Project Import:

Currently for items imported under project import scheme (i.e. CTH 9801), unique heading under the Central Excise Tariff, for the purposes of levy of CVD does not exist. Therefore, under the Central Excise Tariff, each item is getting classified in a heading as per its description and duty is paid on merit. In the GST regime, for the purpose of levying IGST all the imports under the project import scheme will be classified under heading 9801 and duty shall be levied @ 18%.

IX. Baggage:

Full exemption from IGST has been provided on passenger baggage. However, basic customs duty shall be leviable at the rate of 35% and education cess as applicable on the value which is in excess of the duty free allowances provided under the Baggage Rules, 2016.

X. Refunds of SAD paid on imports:

The need for SAD refunds arose mainly on account of the fact that traders or dealers of imported goods were unable to take credit of this duty (which was a Central tax) while discharging their VAT or Sales tax liability (which was State levy) on subsequent sale of the goods. Unless corrected through a mechanism such as refund (of one of the taxes) this would have resulted in “double” payment of tax.

With the introduction of GST on 01.07.2017, credit of “eligible duties” in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock, is permissible to registered persons not liable to be registered under the existing law (for instance, VAT dealers) under transitional provisions (Section 140(3) of the CGST Act). Further, eligible duties as defined in sub-section (10) include SAD. In other words, dealers/ traders can take ITC of SAD paid on goods imported prior to 1st July 2017. Sub-section (5) of section 140 also allows a registered person to take credit of eligible duties in respect of inputs received on or after 1 July 2017 but the duty on which has been paid under the existing law. These provisions taken together ensure that SAD paid by dealers/ traders can be set-off against their GST liability as and when imported goods are supplied by them in the domestic market. However, certain items which are out of the GST net would be eligible for SAD refunds as earlier.

XI. Imports and Input Tax Credit (ITC):

In GST regime, input tax credit of the integrated tax (IGST) and GST Compensation Cess shall be available to the importer and later to the recipients in the supply chain, however the credit of basic customs duty (BCD) would not be available. In order to avail ITC of IGST and GST Compensation Cess, an importer has to mandatorily declare GST Registration number (GSTIN) in the Bill of Entry. Provisional IDs issued by GSTN can be declared during the transition period. However, importers are advised to complete their registration process for GSTIN as ITC of IGST would be available based on GSTIN declared in the Bill of Entry. Input tax credit shall be availed by a registered person only if all the applicable particulars as prescribed in the Invoice Rules are contained in the said document, and the relevant information, as contained in the said document, is furnished in FORM GSTR-2 by such person.

Customs EDI system would be interconnected with GSTN for validation of ITC. Further, Bill of Entry data in non-EDI locations would be digitized and used for validation of input tax credit provided by GSTN.

Exports under GST

XII. Drawback:

No amendments have been made to the drawback provisions (Section 74 or Section 75) under Customs Act 1962 in the GST regime. Hence, the drawback scheme will continue in terms of both section 74 and section 75. Option of All Industry Rate (AIR) as well as Brand Rate under Section 75 shall also continue.

Drawback under Section 74 will refund Customs duties as well as Integrated Tax and Compensation Cess paid on imported goods which are re-exported.

At present Duty Drawback Scheme under Section 75 neutralises Customs duty, Central excise duty and Service Tax chargeable on any imported materials or excisable materials used or taxable services used as input services in the manufacture of export goods. Under GST regime, Drawback under Section 75 shall be limited to Customs duties on imported inputs and Central Excise duty on items specified in Fourth Schedule to Central Excise Act 1944 (specified petroleum products, tobacco etc.) used as inputs or fuel for captive power generation.

A transition period of three months is also being provided from date of implementation of GST i.e. 1.7.2017. During this period, existing duty drawback scheme under Section 75 shall continue. For exports during this period, exporters can claim higher rate of duty drawback (composite AIR) subject to conditions that no input tax credit of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward. A declaration from exporter and certificate from jurisdictional GST officer in this regard has been prescribed in the notification related to AIRs. This will prevent double availment of neutralisation of input taxes. Similarly, the exporter can claim brand rate for Customs, Central Excise duties and Service Tax during this period.

Exporters also have the option of claiming only the Customs portion of AIR and claim refund/ITC under GST laws.

All Industry Rates for the transition period shall be notified before 1.7.2017. The AIR for post transition period shall be notified in due course of time.

The certificates from jurisdictional GST officer as referred above may not be available during initial days. As per Systems design, whenever higher rate (composite rate) of drawback is claimed, the non-availment of credit certificate is a mandatory document and unless it is recorded as available, shipping bill will not move to LEO stage. In such a situation, all field formations shall ensure that exports are not delayed for requirement of the said certificate. The way out in such situation for the exporter is to amend the shipping bill to claim lower rate. The exporter will have an option to file supplementary claim as per Drawback Rules at a later date once the certificate is obtained. A similar issue in respect of Cenvat credit has been examined and clarified in the past vide Instruction no. 609/159/2016-DBK dated 13.03.2014.

Secondly, it could be possible that export goods may be manufactured by using both Central Excise/Service Tax paid and CGST/IGST paid inputs and inputs services or only CGST/IGST paid inputs and inputs services. In such situation, an exporter opting to claim composite rate of duty drawback during transition period has to give specified declaration and produce certificates as stated above so that he does not claim double benefit. Exporter will have to reverse the ITC if any availed and also ensure that he does not claim refund of ITC/IGST. Requisite certificate from GST officer shall also be required to this effect. As mentioned earlier, exporters will also have option of claiming credit/refund of CGST/IGST and claim Customs rate drawback.

XIII. Refund of IGST paid on exports and Export under Bond scheme:

Under GST regime exports would be considered as zero-rated supply. Any person making zero rated supply (i.e. any exporter) shall be eligible to claim refund under either of the following options, namely:

- (a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilised input tax credit; or
- (b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 (Refunds) of the Central Goods and Services Tax Act or the rules made there under (i.e Refund Rules 2017).

For the option (a), procedure to file refund has been outlined in the Refund Rules under GST. The exporter claiming refund of IGST will file an application electronically through the Common Portal, either directly or through a Facilitation Centre notified by the GST Commissioner. The application shall be accompanied by documentary evidences as prescribed in the said rules. Application for refund shall be filed only after the export manifest or an export report, as the case may be, is delivered under section 41 of the Customs Act, 1962 in respect of such goods.

For the option (b), the shipping bill filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export and the applicant has furnished a valid return.

For both option (a) and (b) exporters have to provide details of GST invoice in the Shipping bill. ARE-1 which is being submitted presently shall be dispensed with except in respect of commodities to which provisions of Central Excise Act would continue to be applicable.

XIV. Change in export Procedures:

Electronic as well as manual Shipping Bill formats including Courier Shipping Bill are being amended to include GSTIN and IGST related information so as to ensure that the export benefits like refund of IGST paid as well as accumulated input tax credit can be processed seamlessly. For the benefit of the trade, modified Forms have been hosted on the departmental website, www.cbec.gov.in. Further, suitable notifications shall be issued to amend the relevant regulations and introduce modified Forms.

XV. Export under factory stuffing procedures:

In the context of GST, taking into account the obligation of filing GSTR1 and GSTR2 by exporters who are registered under GST, Board intends to simplify the procedure relating to factory stuffing hitherto carried out under the supervision of Central Excise officers. It is the endeavour of the Board to create a trust based environment where compliance in accordance with the extant laws is ensured by strengthening Risk Management System and Intelligence mechanism of the department. Suitable circular in this regard would be issued. Until then the extant instructions on the issue may be followed.

Note: The above guidance note should not be used in any quasi-judicial or judicial proceedings, where only the relevant legal texts need to be referred to.

ANNEXURE-I

Case 1.-Where product attracts IGST but not CVD

Suppose Assessable Value (A.V.) including landing charges = Rs. 100/-

- | | |
|-------------------------|-------------------------------|
| (1) BCD- 10% | (2) IGST-12% |
| (3) Education cess – 2% | (4) Higher education cess -1% |

In view of the above parameters, the calculation of duty would be as below:

- | | |
|--|---|
| (a) BCD = Rs. 10 [10% of A.V.] | (b) Education cess- Rs. 0.2 [2% of (a)] |
| (c) Higher education cess- Rs. 0.1 [1% of (a)] | (d) IGST- Rs. 13.236 [A.V.+(a)+(b)+(c)]x12% |

Case 2. Where product does not attract CVD but attract IGST as well as compensation cess

Suppose Assessable Value (A.V.) including landing charges = Rs. 100/-

- | | |
|----------------------------|-------------------------------|
| (1) BCD- 10% | (2) IGST-12% |
| (3) Education cess – 2% | (4) Higher education cess -1% |
| (5) Compensation cess- 10% | |

In view of the above parameters, the calculation of duty would be as below:

- | | |
|--|---|
| (a) BCD = Rs. 10 [10% of A.V.] | (b) Education cess- Rs. 0.2 [2% of (a)] |
| (c) Higher education cess- Rs. 0.1 [1% of (a)] | (d) IGST- Rs. 13.236 [A.V.+(a)+(b)+(c)]x12% |
| (e) Compensation cess- Rs. 11.03 [A.V.+(a)+(b)+(c)]x 10% | |

Case 3. Where product attract both CVD & IGST:

Suppose Assessable Value (A.V.) including landing charges = Rs. 100/-

- | | |
|-------------------------------|-------------------------|
| (1) BCD- 10% | (2) CVD- 12% |
| (3) IGST-28 % | (4) Education cess – 2% |
| (5) Higher education cess -1% | |

In view of the above parameters, the calculation of duty would be as below:

- | | |
|---|--|
| (a) BCD = Rs. 10 [10% of A.V.] | (b) CVD = Rs 13.2 [12% of (A.V.+ BCD)] |
| (c) Education cess- Rs. 0.464 [2% of (BCD+CVD)] | (d) Higher education cess- Rs. 0.232 [1% of (BCD+CVD)] |
| (e) IGST- Rs. 34.69 [A.V.+(a)+(b)+(c)+(d)]x 28% | |

Case 4. Where product attract CVD, IGST & Compensation cess:

Suppose Assessable Value (A.V.) including landing charges = Rs. 100/-

- | | |
|-------------------------------|---------------------------|
| (1) BCD- 10% | (2) CVD- 12% |
| (3) IGST- 28 % | (4) Education cess – 2% |
| (5) Higher education cess -1% | (6) Compensation cess-10% |

In view of the above parameters, the calculation of duty would be as below:

- | | |
|---|--|
| (a) BCD = Rs. 10 [10% of A.V.] | (b) CVD = Rs 13.2 [12% of (A.V.+ BCD)] |
| (c) Education cess- Rs. 0.464 [2% of (BCD+CVD)] | (d) Higher education cess- Rs. 0.232 [1% of (BCD+CVD)] |
| (e) IGST- Rs. 34.69 [A.V.+(a)+(b)+(c)+(d)]x 28% | (f) Compensation cess – Rs. 12.389 [A.V.+(a)+(b)+(c)+(d)]x 10% |

Note: In cases where imported goods are liable to Anti-Dumping Duty or Safeguard Duty, calculation of Anti-Dumping Duty or Safeguard duty would be as per the respective notification issued for levy of such duty. It is also clarified that value for calculation of IGST as well as Compensation Cess shall also include Anti-Dumping Duty amount and Safeguard duty amount.

Information guide on GST

CBEC WEBSITE – www.cbec.gov.in GSTN WEBSITE - www.gstn.org

GST COUNCIL WEBSITE - www.gstindia.com/tag/gst-council CBEC MITRA – cbecmitra.helpdesk@icegate.gov.in

Toll free helpline – 1800-1200-232

Toll-free number - 1800 425 4251

Twitter Handle of CBEC - @CBEC_India

OUTREACH PROGRAMMES – Available on CBEC website (under Column of GST AWARENESS)-www.cbec.gov.in

FOMAT OF LUT

Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96)

To,

The President of India (hereinafter called the “President”) acting through the proper officer

We (Name) of (address of the registered person) having Goods & Services Tax Identification Number, hereinafter called “the undertaker(s) including our respective heirs, executors/administrators, legal representatives/successors and assigns by these presents, hereby jointly and severally undertake on this ..th day of, 2017 to the President.

- (a) to export the goods or services supplied without payment of integrated tax within time specified in sub-rule (9) of rule 96;
- (b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder, in respect of export of goods or services;
- (c) pay the integrated tax, thereon in the event of failure to export the goods or services, along with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from the date of invoice till the date of payment.

We declare that this undertaking is given under the orders of the proper officer for the performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the undertaker(s).

Signature of Authorized Signatory

For -

Date:

Name :

Place:

Designation/ Status :

Witnesses

(1) Occupation:

(2) Occupation:

Date:

Place: Bhilwara

Accepted by me on this _____ day of _____ (Month) _____ (Year)

FORM GST RFD-II

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN:
2. Name:
3. Indicate the type of document furnished: Letter of Undertaking
4. Details of bond furnished

Sr.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note- Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration-

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.- N.A.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case we fail to do so the department will be liberty to get the payment from the bank against the bank guarantee.- N.A.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services. - N.A.

For
Signature of Authorized Signatory
Name :
Designation/ Status :

Place :- Bhilwara
Date

DRAFT COVERING LETTER

Date

The Asst. Commissioner,
Central Goods & Service Tax, Division
Azad Nagar,
Bhilwara

Sub: - Submission of letter of undertaking for removal for export of our goods without payment of integrated tax:-

Sir,

With reference to above we have to state that we would like to export our goods without payment of integrated tax under Letter of undertaking.

In support of above we are enclosing herewith copy of certificate of GST No. & IEC No.

In view of the above we request you to kindly accept the attached Letter of Undertaking under CGST RULES 2017 for export of our goods and oblige.

Thanking you,

Yours Faithfully

For-

(Authorised Signatory)

Encl.A/a

F. No. 349/82/2017-GST
Government of India
Ministry of Finance
Department of Revenue Central
Board of Excise and Customs
GST Policy Wing

New Delhi, Dated the 4 July, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)

Subject: Issues related to furnishing of Bond/ Letter of Undertaking for Exports–Reg.

Madam/Sir,

Various communications have been received from the field formations and exporters on the issue of difficulties being faced while supplying the goods or services for export without payment of integrated tax and filing the FORM GST RFD -11 on the common portal (www.gst.gov.in), because of which exports are being held up.

2. Whereas, as per rule 96A of the Central Goods and Services Tax Rules, 2017, any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking. This bond or Letter of Undertaking is required to be furnished in FORM GST RFD-11 on the common st portal. Further, Circular No. 26/2017- Customs dated 1 July, 2017 has clarified that the procedure as prescribed under rule 96A of the said rules requires to be followed for the export st of goods from 1 July, 2017.

3. Another issue being raised by various stakeholders is that the Bond/Letter of Undertaking is required to be given through the proper officer which is to be furnished to the jurisdictional Commissioner as per sub-rule (1) of rule 96A of the said rules. Taking cognizance of the fact that a large number of such Bonds/Letter of Undertakings would be required to be filed by the registered exporters who would be located at a distance from the office of the jurisdictional Commissioner, it is understood that the furnishing of such bonds/undertakings before the jurisdictional Commissioner may cause hardship to the exporters.

4. Thus, in exercise of the powers conferred by sub-section (3) of section 5 of the CGST Act, 2017, it is hereby stated that the acceptance of the Bond/Letter of Undertaking required to be furnished by the exporter under rule 96A of the said rules shall be done by the jurisdictional Deputy/Assistant Commissioner.

5. Further, in exercise of the powers conferred by section 168 of the said Act, for the purpose of uniformity in the implementation of the said Act, the Bond/Letter of Undertaking required to be furnished under rule 96A of the said rules may be furnished manually to the jurisdictional Deputy/Assistant Commissioner in the format specified in FORM RFD-11 till the module for furnishing of FORM RFD-11 is available on the common portal. The exporters may download the FORM GST RFD-11 from the website of the Central Board of Excise and Customs (www.cbec.gov.in) and furnish the duly filled form to the jurisdictional Deputy/Assistant Commissioner.

6. The above specified provisions shall be applicable to all applications which have been st filed on or after 1 July, 2017. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

Sd/-
(Upender Gupta)
Commissioner (GST)

THE NATIONAL SMALL INDUSTRIES CORPORATION LTD.
(A GOVERNMENT OF INDIA ENTERPRISE)
"NISC BHAWAN" OKHLA INDUSTRIAL ESTATE, NEW DELHI-110020 (INDIA)

Dated: 19.6.2017

The President,
Mewar Chamber of Commerce and Industry,
Mewar Chamber Bhawan,
Nagori Garden,
Bhilwara, Rajasthan

Dear Sir,

As you are aware that The National Small Industries Corporation Limited (NSIC) setup in 1955 is an ISO 9001 2008 certified, Mini-Ratna Public Sector Enterprise under the Ministry of Micro, Small & Medium Enterprises, Government of India. NSIC provides to MSMEs integrated support w.r.t. Marketing, Technology, Finance and other support services through its various schemes.

While the vibrant MSME sector in India plays a pivotal role in fostering the spirit of entrepreneurship, generating employment and driving economic growth in the country, one of the major challenges faced by MSMEs is inadequate access to finance.

In our endeavor to address the challenges faced by MSMEs with respect to inadequate access to finance, NSIC has taken up the role of facilitating credit to MSMEs under its scheme of 'Bank Credit Facilitation Scheme'. Under this scheme NSIC has entered into MOUs with various private and public sector banks. Under this model, NSIC mobilizes proposals of credit requirements of MSMEs and after validating it forwards them to the bank(s) selected by MSME for availing credit. The banks are free to examine the proposal of MSME(s) as per their lending policy. It is pertinent to mention that NSIC extends services under this scheme without any cost to MSMEs. This arrangement facilitates smooth credit flow to micro, small and medium enterprises.

To further ease out problems of finance for MSME(s) and to expedite the process of credit facilitation, an innovative online web portal (www.nsicffonline.in) has been established. This initiative of NSIC has been launched by Shri Arun Jaitley, Hon'ble Minister of Finance on 11th August 2016 and applauded by Hon'ble Minister of MSME, Government of India. With inception of this portal the MSME(s) can now apply online for any type of business loan and their loan application will subsequently get hyperlinked to the bank's portal.

The process to upload credit proposal on online Finance Facilitation Portal (www.nsicffonline.in) is available on the portal. However it is pertinent to mention that for filling in the application into the online Finance Facilitation portal, the MSME unit is mandatorily required to have Aadhaar Number, Udyog Aadhaar Number & PAN number and should be enrolled in MSME Databank (www.msmedatabank.in).

A video film depicting the benefits of NSIC online Finance Facilitation Portal is also made available on (www.nsicffonline.in). This film can be shown to MSME(s) during workshops, seminars or meetings organized by your association. The guidelines for login the credit proposals on FFC portal is also enclosed herewith.

It would be appreciated if awareness of the above initiative is created amongst your members to avail cost free service from NSIC for addressing their credit requirements under 'Bank Credit Facilitation Scheme' of the Corporation, It would also be appreciated if a nodal officer is nominated from your association to be a single point of contact for NSIC, to take this initiative forward.

The NSIC field offices will assist in completing the documentation as per requirement of the bank and the proposal is aggressively followed up with the bank for sanctioning on merit. This would enable the MSME units to save on to their time and cost. Should there be any further queries, our Finance Facilitation support team based at Head Office can be contacted on the below given address-

FFC Support Team
NSIC Head Office
New Delhi
Telephone # 01126926275 Extn. 272/132 Or,
Email at- ffconlinesupport@nsic.co.in

Details of NSIC offices situated at various locations in the country are available on our website www.nsic.co.in. We solicit your support and joint initiatives which shall go a long way for facilitating credit to MSME members of your association.

With Regards,
Yours sincerely

(A.K Mittal)
Director(Finance)



26 जून 2017 को मेवाड़ चेम्बर द्वारा प्रेक्टिकल आस्पेक्ट ऑफ जीएसटी पर कार्यशाला।



कार्यशाला को सम्बोधित करते हुए उत्पाद कर उपायुक्त श्री नरेश बुन्देल।



कार्यशाला को सम्बोधित करते हुए वरिष्ठ सीए श्री आनन्द नैनावटी।



कार्यशाला में उपस्थित चेम्बर के सदस्यगण।



दिनांक 13 जून 2017 को मेवाड़ चेम्बर की ओर से जीएसटी पर बैठक।



दिनांक 20 जून 2017 को राजस्थान पत्रिका एवं मेवाड़ चेम्बर की ओर से जीएसटी पर टॉक शो।



एक झलक जिंदल सॉ लि. के विभिन्न सराहनीय कार्यों पर



सामाजिक सायित्व की गतिविधियों का विवरण

जल स्वावलम्बन अभियान भागाशाह के अन्तर्गत जिन्दल सॉ लि. द्वारा जिले में 9 कार्य मोट लिरो जिनकी लागत 53.00 लाख जिले में अनुकरणीय योगदान

जिंदल सॉ लि. व नगर परिषद भीलवाड़ा के अनुबंध के अनुसार शहर के पार्को, नालियों एवं नालों के रखरखाव हेतु जिंदल सॉ लि. द्वारा 565 लाख रुपये सालाना दिए जा रहे हैं।

स्वच्छ भारत अभियान के तहत महात्मा गांधी अस्पताल में अन्तरिक परिसर व 110 चौपालों में हाइजिनिक तरीके से साफ-सफाई हेतु कम्पनी द्वारा 40 लाख रुपये वार्षिक सर्व किए जा रहे हैं।

पुर, सुरास, पांसल, सगोडी व कोटडी के गांवों में सामाजिक सरोकार के तहत विकास कार्यों हेतु 175 लाख की धन राशि व्यय की जा रही है

गांवों में शिक्षा विकास हेतु निर्माण कार्य



सुरास पांसल स्कूल - विधान भेड



कोटडी स्कूल - किरन भेड एवं जल नहर



सगोडी स्कूल - भीलवाड़ा



सुरास स्कूल - विधान भेड



कोटडी स्कूल - किरन भेड



सुरास स्कूल - भीलवाड़ा



असामाजिक आपदा समायान में सहयोग



गांवों में हेल्थकेअर अभियान



स्वास्थ्य एवं परिवार कल्याण विभाग के भीलवाड़ा अंचल अर्थात् 14 ग्राम पंचायत में विभिन्न ग्रामों का निरीक्षण



ग्रामीण उद्यान और लोक जीवन में सहभागिता



• खेलकूद स्पर्धा • पेयजल की व्यवस्था • नदीयों के लिए छह स्थानों पर चारे की व्यवस्था, (एच-3, ब्लॉक-1, टीका-1 एवं सुरास मोहता-1)



ग्राम पंचायत में विभिन्न ग्रामों का निरीक्षण

जल संरक्षण की मुहिम :

भीलवाड़ा शहर के सीवरेज का दूषित पानी जिंदल सॉ द्वारा लगाये गये सीवरेज वाटर ट्रीटमेंट प्लांट (STP) के माध्यम से ट्रीट कर 23 कि.मी. पाइप लाईन द्वारा प्लांट में प्रयोग किया जा रहा है जिसकी लागत 35 करोड़ व क्षमता 10 MLD है। जिंदल का यह प्रयास पानी बचाने की दिशा में नई रेशनी लेकर आया है।

जल स्वावलम्बन अभियान में सहयोग के लिए भाग्यदाय सम्मान



डुबाड़ा स्थित सरसीसी (क्षमता 10 परसलबी)



भूक बहिर विद्यालय को अधिक सहयोग



Jindal Saw Ltd.

Near Tiranga Hills, Village Pur, Tehsil & District: Bhilwara

