

मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

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राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर



नवनियुक्त जिला कलक्टर का स्वागत एवं अभिनन्दन समारोह

मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री

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नवनियुक्त जिला कलक्टर श्रीमती शुचि त्यागी का स्वागत एवं अभिनन्दन समारोह - 1 जून 2018



जिला कलक्टर का चेम्बर के मुख्य द्वार पर स्वागत



जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा का स्वागत करते हुए अध्यक्ष श्री दिनेश नौलखा



जिला कलक्टर श्रीमती शुचि त्यागी का स्वागत करते हुए पूर्व अध्यक्ष श्री आर एल नौलखा



जिला कलक्टर श्रीमती शुचि त्यागी का स्वागत करते हुए पूर्व अध्यक्ष श्री पी एम बेसवाल



जिला कलक्टर श्रीमती शुचि त्यागी का स्वागत करते हुए पूर्व अध्यक्ष श्री वी के सोडानी



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स्वागत करते हुए आरएसडब्ल्यूएम के प्रतिनिधि



स्वागत करते हुए श्री राजीव मुखीजा व पुष्पेन्द्र बेसवाल

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AT THE NATIONAL LEVEL

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

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

Confederation of All India Traders, New Delhi

AT THE STATE LEVEL

Rajasthan Chamber of Commerce & Industry, Jaipur.

The Employers Association of Rajasthan, Jaipur.

Rajasthan Textile Mills Association, Jaipur

REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

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

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नवनियुक्त जिला कलक्टर का स्वागत एवं अभिनन्दन समारोह

दिनांक 1 जून 2018 को मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की ओर नवनियुक्त जिला कलक्टर श्रीमति शुचि त्यागी का स्वागत एवं अभिनन्दन समारोह आयोजित हुआ। जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा समारोह के विशिष्ट अतिथि थे। समारोह के प्रारम्भ में चेम्बर अध्यक्ष श्री दिनेश नौलखा, मानद महासचिव श्री आर के जैन के साथ पूर्वाध्यक्ष श्री आर एल नौलखा, श्री एस एन मोदानी, श्री एम डी गगराणी, डॉ पी एम बेसवाल, श्री वीके सोडानी, पूर्व मानद महासचिव श्री एस पी नाथानी उपाध्यक्ष श्री आर पी दसोरा, संयुक्त सचिव श्री के के मोदी तथा विभिन्न व्यापारिक संगठनों के प्रतिनिधियों ने माल्यार्पण कर जिला कलक्टर का स्वागत किया। जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा का भी माल्यार्पण कर स्वागत किया गया।

समारोह के प्रारम्भ में चेम्बर अध्यक्ष श्री दिनेश नौलखा ने अपने स्वागत भाषण में चेम्बर की गतिविधियों एवं स्थानीय उद्योगों के बारे में परिचय देते हुए वर्तमान में व्याप्त समस्याओं के बारे में जानकारी देते हुए बताया कि मेवाड चेम्बर के प्रयासों से वर्ष 2009-10 में भीलवाड़ा में मेगा पावरलूम कलस्टर कपड़ा मंत्रालय द्वारा स्वीकृत किया गया था। लेकिन राज्य सरकार के स्तर पर भूमि आवंटन कार्यों में काफी विलम्ब होने से पूर्व में नियुक्त कलस्टर मेनेजमेन्ट एवं टेक्नीकल एजेन्सी का अनुबंध निरस्त किया जाकर नये सीएमटीए की नियुक्ति करने के लिए वस्त्र आयुक्त कार्यालय ने टेण्डर जारी किये हैं। आपके स्तर से राज्य सरकार को मेगा पावरलूम कलस्टर के लिए नेशनल हाईवे के नजदीक उचित स्थान पर आवश्यक भूमि आवंटित करने के हेतु प्रयास किये जायें।

उन्होंने कहा कि भीलवाड़ा में वस्त्र उद्योग को पानी की काफी आवश्यकता रहती है। उद्योगों को जल आपूर्ति की कोई भी योजना नहीं है। जिले में पेयजल के लिए चम्बल योजना से पानी आना प्रारम्भ होने के बाद, अब पूर्व में संचालित कंकरोलियां घाटी पेयजल योजना को बन्द करने का प्रस्ताव है। इस विषय में हमने पूर्व में राज्य सरकार एवं जिला प्रशासन को निवेदन किया था कि इस स्थापित योजना को स्क्रेप करने के बजाय इससे पानी की आपूर्ति उद्योगों को की जाए। इस तरह से प्रोजेक्ट कार्यरत रहेगा, जो कभी भी आपात स्थिति में पेयजल के लिए काम आ सकेगा, साथ ही राज्य को रेवन्यु भी प्राप्त होगा।

इसके साथ ही टेक्सटाइल उद्योग के निरन्तर विकास के लिए उचित दरों पर विद्युत उपलब्धता, महाराष्ट्र, गुजरात आदि राज्यों के अनुसार विद्युत दरों में रियायत, राजस्थान के अन्दर एवं यहां तक एक शहर एवं जिले के अन्दर माल परिवहन पर इन्ट्रा ई-वे बिल व्यवस्था 20 मई 2018 से लागू कर दी गई है। गुजरात एवं मध्यप्रदेश सरकार की ओर से एक शहर के अन्दर एक जगह से दूसरी जगह माल भेजने एवं 19 तरह के माल के अतिरिक्त राज्य के अन्दर माल भेजने पर ई-वे बिल की आवश्यकता को समाप्त कर दिया गया है। उन्होंने जिला प्रशासन के स्तर से राज्य सरकार को इस संबंध में भी लिखने का अनुरोध किया।

इस अवसर पर जिला कलक्टर श्रीमति शुचि ने कहा कि शासन-प्रशासन एवं उद्योग एक दूसरे के पूरक होते हैं, जहां उद्योगों से स्थानीय विकास तो होता ही है लेकिन आज के समय उद्योग सामाजिक सरोकार के तहत विभिन्न जनउपयोगी कार्यों में जो मदद कर रहे हैं, वह बहुत महत्वपूर्ण है। मैं पूरी चेष्टा करूंगी कि भीलवाड़ा शहर का नाम ओर भी रोशन हो और यहां के उद्योग की प्रतिष्ठा ओर भी बढ़े।

समारोह के विशिष्ट अतिथि जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा ने कहा कि स्थानीय उद्योगों में विभिन्न स्थानों के कामगार कार्यरत हैं एवं उद्योगों की ओर से श्रमिकों के हितों ध्यान में रखते हुए श्रम प्रबंध किये हुए हैं, जिससे औद्योगिक शांति व्यवस्था बनी हुई है। यह शहर की शांति व्यवस्था के लिए यह एक बहुत बड़ा योगदान है। चेम्बर अध्यक्ष श्री दिनेश नौलखा एवं मानद महासचिव श्री आर के जैन ने अतिथियों को स्मृति चिन्ह भेंट किये। मानद महासचिव श्री आर के जैन ने सभी का धन्यवाद ज्ञापित किया। जिला कलक्टर के सम्मान में रात्रिभोज का आयोजन भी किया गया।



राज्य के वाणिज्यकर आयुक्त से मुलाकात

दिनांक 5 जून 2018 को जयपुर यात्रा के समय मेवाड चेम्बर के प्रतिनिधिमण्डल ने राज्य के वाणिज्यकर आयुक्त श्री आलोक गुप्ता से भी मुलाकात की। प्रतिनिधिमण्डल ने यार्न, कपड़ा एवं अन्य आवश्यक वस्तुओं को ई-वे बिल व्यवस्था से मुक्त करने का आग्रह किया। साथ ही आईटीसी-04 में आ रही तकनीकी समस्याओं के निराकरण के लिए भी आग्रह किया। श्री आलोक गुप्ता ने आश्वासन दिया कि मेवाड चेम्बर की ई-वे बिल संबंधी मांग पर सहानुभूतिपूर्वक विचार कर अतिशीघ्र निर्णय लिया जाएगा। साथ ही आईटीसी-04 में आ रही तकनीकी समस्याओं को समझने एवं निराकरण के लिए विशेषज्ञों की एक टीम शीघ्र ही भीलवाड़ा मेवाड चेम्बर में भेजने का आश्वासन दिया।

राज्य के उद्योगमंत्री से मुलाकात

दिनांक 5 जून 2018 को मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री एवं भीलवाडा टेक्सटाइल ट्रेड फेडरेशन के संयुक्त प्रतिनिधिमण्डल ने राज्य के उद्योगमंत्री माननीय श्री राजपाल सिंह जी शेखावत से मुलाकात कर राज्य सरकार की ओर 20 मई 2018 से लागू की गई ई-वे बिल व्यवस्था को युक्तिसंगत करने का आग्रह किया एवं यार्न एवं कपड़े को पूर्ण रूप से ई-वे बिल मुक्त करने का आग्रह किया। माननीय मंत्री महोदय को बताया कि गुजरात सरकार ने अपने प्रदेश में 19 वस्तुओं के अलावा सभी वस्तुओं को ई-वे बिल से मुक्त कर दिया है, जिसमें कपड़ा में सम्मिलित है। इसी तरह मध्यप्रदेश सरकार ने केवल 11 वस्तुओं के अलावा सभी वस्तुओं को ई-वे बिल व्यवस्था मुक्त कर दिया है, जिसमें कपड़ा एवं यार्न भी शामिल है।

प्रतिनिधिमण्डल ने विस्तार से बताते हुए कहा कि राजस्थान में भी यार्न एवं कपड़े से संबंधित सभी वस्तुओं एवं अन्य आवश्यक वस्तुओं को ई-वे बिल से मुक्त करना अत्यन्त आवश्यक है। मंत्री महोदय ने प्रतिनिधिमण्डल के विभिन्न बिन्दुओं को गम्भीरतापूर्वक सुना एवं शीघ्र ही आवश्यक कार्यवाही का आश्वासन दिया।

चेम्बर के मानद महासचिव श्री आर के जैन ने बताया कि भारत सरकार के वस्त्र मंत्रालय की ओर से भीलवाडा में मेगा पावरलूम क्लस्टर के विकास के लिए पूर्ण प्रयास किये जा रहे हैं। इस संबंध में नये क्लस्टर मेनेजमेन्ट एवं टेक्नीकल एजेन्सी नियुक्त करने के लिए नये स्वरूप में पुनः टेण्डर जारी किये गये हैं। भारत सरकार के वस्त्र मंत्रालय ने 26.12.2017 को CMTA के लिए (EOI) टेण्डर जारी किये गये थे। BID का समय अभी तक चार बार बढ़ाया जा चुका है, लेकिन किसी भी एजेन्सी ने भीलवाडा में CMTA के रूप में कार्य करने में अपनी रुचि नहीं दिखाई है। बार-बार टेण्डर की तारीख बढ़ाने के बावजूद भी किसी भी एजेन्सी ने आवेदन नहीं किया है। मेवाड चेम्बर के अनुरोध पर भारत सरकार के वस्त्र मंत्रालय ने आवेदन की अन्तिम तिथि बढ़ाकर 28.06.2018 कर दी गई है। इस विषय को गम्भीरता से लेते हुए CMTA के लिए राज्य सरकार के स्तर पर आवेदन करवाने के प्रयास के साथ ही नेशनल हाईवे के पास आवश्यक भूमि चिन्हित कर एवं भूमि आवंटन के लिए त्वरित कार्यवाही का अनुरोध किया। अन्यथा राजस्थान से मेगा पावरलूम क्लस्टर अन्य प्रान्त में स्थानान्तरित हो जाएगा।

चम्बल से नियमित आपूर्ति प्रारम्भ होने के साथ वर्तमान में कांकरोलियां घाटी से की जा रही जल आपूर्ति व्यवस्था को बन्द कर दिया गया है। अब चम्बल से पेयजल आने से इस योजना के तहत जल आपूर्ति बन्द किए जाने से योजना पर लगे करोड़ों रुपये की लागत व्यर्थ हो रहे हैं, साथ ही समय के साथ पाइपलाइन आदि आधारभूत ढांचा भी खराब हो जाएगा एवं किसी भी आपात स्थिति में उपयोगी नहीं रहेगा। कांकरोलियां घाटी परियोजना से पूर्व में लिए जा रहे प्रतिदिन 1.5 करोड़ लीटर जल को भीलवाडा के विभिन्न उद्योगों को दिया जाए ताकि उद्योगों को भी अच्छे किस्म के जल की आपूर्ति के साथ, वर्तमान में उद्योगों द्वारा भूगर्भ से पानी निकालना भी बन्द हो सकेगा, जिससे भूगर्भ जल स्तर भी सुधरना प्रारम्भ हो जाएगा। साथ ही किसी आपात स्थिति में अगर चम्बल से जल आपूर्ति में बाधा आती है तो ऐसे अवसर पर शहर को कांकरोलियां का पानी भी किसी विलम्ब के उपलब्ध हो सकेगा।

प्रतिनिधिमण्डल में मेवाड चेम्बर के पूर्वाध्यक्ष श्री एस एन मोदानी, श्री वी के सोडानी एवं वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया, मानद महासचिव श्री आर के जैन, संयुक्त सचिव श्री के के मोदी, कोषाध्यक्ष श्री वी के मानसिंगका के साथ चेम्बर के वरिष्ठ सदस्य श्री राजीव मुखिया, श्री पुष्पेन्द्र बेसवाल, श्री मुकेश पाटोदिया, श्री सुरेश पौदार एवं भीलवाडा टेक्सटाइल ट्रेड फेडरेशन की ओर से श्री रामेश्वर काबरा, श्री मुकुनसिंह राठौड़ आदि उपस्थित थे।

आईटीसी-04 की तकनीकी समस्याओं के सम्बन्ध में INFOSYS की टीम का आगमन

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के प्रतिनिधिमण्डल ने 5 जून 2018 को राज्य के वाणिज्यकर आयुक्त श्री आलोक गुप्ता से मुलाकात के समय आईटीसी-04 की तकनीकी समस्याओं के बारे में विस्तार से चर्चा की थी। श्री गुप्ता जी ने शीघ्र ही एक टेक्नीकल टीम को भीलवाडा भेजकर आईटीसी-04 में आ रही तकनीकी समस्याओं के निराकरण का आश्वासन दिया था।

तदनुसार दिनांक 12 जून 2018 को इन्फोसिस की तकनीकी विशेषज्ञ टीम का भीलवाडा आगमन हुआ। चेम्बर में आयोजित बैठक में तकनीकी अधिकारियों ने व्यापारी एवं उद्यमियों से विभिन्न समस्याओं को समझने के बाद इनके निराकरण के लिए आवश्यक सुधार करने का आश्वासन दिया। इस अवसर पर वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया, मानद महासचिव श्री आर के जैन, श्री राजेश समदानी सहित कई व्यापारी एवं उद्यमी उपस्थित थे। मानद महासचिव श्री आर के जैन ने संबंधित अधिकारियों को आईटीसी-04 के संबंध में निम्न समस्याओं से विस्तार से अवगत कराया। विशेषरूप से इन्फोसिस के तकनीकी विशेषज्ञों से इन समस्याओं को समझाकर, सॉफ्टवेयर आदि में आवश्यक संशोधन का आग्रह किया।

मेगा पावरलूम कलस्टर

दिनांक 14 जून 2018 को वस्त्र आयुक्त के क्षेत्रीय कार्यालय नोएडा के डायरेक्टर श्री वी के कोहली के साथ वरिष्ठ अधिकारियों की एक टीम ने भीलवाडा मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री में आकर विभिन्न उद्यमियों एवं औद्योगिक संगठनों के प्रतिनिधियों से मुलाकात की। इस अवसर पर मेसर्स आईएल एण्ड एफएस के जयपुर एवं मुम्बई कार्यालय के वरिष्ठ अधिकारियों ने भी भीलवाडा के उद्यमियों से आपसी वार्ता कर मेगा पावरलूम कलस्टर के संबंध में चर्चा की। मानद महासचिव श्री आर के जैन ने वस्त्र आयुक्त कार्यालय के अधिकारियों से भीलवाडा में मेगा पावरलूम कलस्टर की स्थापना के संबंध में सीएमटीए नियुक्त करने के लिए 6 माह का समय बढ़ाने की भी प्रार्थना की।

भारत सरकार द्वारा पावरलूम कलस्टर डवलपमेन्ट स्कीम के तहत वर्ष 2009-10 में देश में पांच मेगा पावरलूम कलस्टर की स्थापना की घोषणा की गई थी। जिसमें से राजस्थान में भीलवाडा को सम्मिलित किया गया था। भीलवाडा राजस्थान में पावरलूम उद्योग का सबसे बड़ा केन्द्र है, जहां 450 से अधिक इकाइयों में 16 हजार से अधिक आधुनिक पावरलूम लगे हैं।

मेगा पावरलूम कलस्टर योजना के तहत कलस्टर विकास के लिए केन्द्र सरकार के वस्त्र मंत्रालय द्वारा प्रोजेक्ट कॉस्ट का 60 प्रतिशत एवं अधिकतम 50 करोड़ रुपये का अनुदान देय है। वस्त्र मंत्रालय द्वारा वर्ष 2011 में भीलवाडा में कलस्टर विकास के लिए एक कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी के रूप में कुशल ग्लोबल प्रा लि की नियुक्ति की गई एवं एसपीवी के रूप में भी एक कम्पनी विकसित की गई। कई कारणों से वर्ष 2017 में वस्त्र मंत्रालय द्वारा पूर्व में नियुक्त कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी—कुशल ग्लोबल प्रा लि का अनुबंध निरस्त कर दिया।

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री ने भीलवाडा में मेगा पावरलूम कलस्टर विकास के लिए लगातार वस्त्र मंत्रालय एवं वस्त्र आयुक्त कार्यालय से सम्पर्क जारी रखा। हमारे प्रयासों से वस्त्र मंत्रालय द्वारा पुनः नये कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी नियुक्त करने के लिए टेण्डर जारी किये गये। जिसकी अन्तिम तिथि 21 फरवरी 2018 रखी गई, जिसे बढ़ाकर 28 जून 2018 की गई।

बैठक में वस्त्र आयुक्त के क्षेत्रीय कार्यालय नोएडा के डायरेक्टर श्री वी के कोहली के साथ श्री अमीन अंसारी, श्री नरसिंह राठौड़, आईएल एण्ड एफएस के मुम्बई से श्री कुणाल एम कालेले, जयपुर से श्री डिजोन जी जॉन, जिला उद्योग केन्द्र के महाप्रबंधक श्री राहुल देव सिंह, निटरा के श्री ओम सिंह एवं श्री बी के तालुकदार एवं पूजा स्पिनटेक्स के श्री सचिन राठी, अन्नत फिन्ट्रेड के श्री अरुण रांका, वेस्टर्न सुटिंग के श्री एल बी रांका, श्रीनाथ टेक्सपार्क के श्री सुभाष चर्तुवेदी, न्यूटेक ग्लोबल के श्री राजीव मुखीजा, भीलवाडा टेक्सटाइल ट्रेड फेडरेशन के श्री पी एस गर्ग, सम्यक सिन्थेटिक्स के श्री जी सी जैन सहित कई उद्यमी उपस्थित थे।



उपसमिति की बैठक

जून 2018 में मेवाड चेम्बर की प्रोसेस हाउस सलाहकार समिति की दिनांक 14.06.2018 को बैठक का आयोजन हुआ। बैठक की अध्यक्षता उपसमिति के संयोजक श्री वी के सोडानी ने की। बैठक में माननीय उच्चतम न्यायालय द्वारा पेटकॉक के उपयोग पर प्रतिबन्ध के संबंध में चर्चा की गई एवं विस्तृत विचार विमर्श किया गया। पेटकॉक के उपयोग पर प्रतिबन्ध के बाद उद्योगों को लिग्नाइट, कॉक एवं अन्य सामग्री का उपयोग करना पड़ रहा है, जिससे लागत काफी बढ़ गई है। इस संबंध में विस्तृत विचार के बाद सर्वसम्मति से यह निर्णय लिया गया कि प्रोसेस हाउस, डाई हाउस आदि की ओर से मेवाड चेम्बर के स्तर से माननीय उच्चतम न्यायालय में एस एल पी रिट दायर की जानी चाहिए एवं इसके लिए सभी इकाइयां खर्च वहन करेगी एवं प्रारम्भिक तौर पर प्रत्येक इकाई की ओर से 1 लाख रुपये प्रति इकाई मेवाड चेम्बर में दिया जाकर एक सामुहिक कोष बनाया जाएगा। इस विषय में आगे कार्य करने के लिए एक उपसमिति का गठन किया गया, जिसमें श्री वी के सोडानी, श्री एस के सुराणा, श्री आर एल काबरा, श्री सचिन राठी, श्री जी सी गुप्ता, श्री ए के मेहता को सम्मिलित किया गया। यह भी निर्णय लिया गया कि यही टीम एडवोकेट नियुक्त करने, फीस तय करने, एसएलपी दायर करने एवं राज्य के अन्य औद्योगिक संगठनों से चर्चा करने का कार्य करेगी।

REPRESENTATIONS

MCCI/GST/2018-2019/122

Dated: 04.06.2018

Hon'ble Shri Rajpal Singh ji Shekhawat
Hon'ble Industries Minister
Government of Rajasthan,
Jaipur

Sub: To exempt Textile Yarn, Fabrics and Textile articles from issuance of E-Way Bill for Intra-District/Intra State Movement.

Hon'ble Sir,

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

The entrepreneur of textile industry of Rajasthan is mainly in MSME Sector. Bhilwara is the largest manufacturing hub of polyester viscose suiting in the World, producing and processing about 100 crore meters of fabrics Per Year. The working of the traders of textiles is mainly based on job work basis. The traders purchase yarn from spinning mills or dealers and send the same directly to weaving units for job work. The weaving units after manufacture of fabric, send to different process houses for processing of fabric. The fabric is mainly processed in Bhilwara, Banswara and Balotara. The processed fabric is resented to dealers in number of lots to the Principal of the fabrics i.e. owner of the goods.

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

In this connection, we would like submit your honour that the Government of Gujarat has issued the Exemption Notification No. GSL/GST/RULE-138(14)/B-12 dated 11.04.2018 to exempt all the items for issuance of e-way for movement of goods within the city and also exempted all goods (including textile fabrics) except 19 items from issuance of E-way bill within the State of Gujarat. Similarly, the Government of Madhya Pradesh has also issued the Notification No. FA3-08/2018/1/V(43) dated 24.04.2018 to exempt all the items from issuance of E-way bill for intra district movements and have also exempted all the items except 11 items in case of intra state movement for issuance of E-way bills. We are enclosing herewith a copy of the Notification No. GSL/GST/RULE-138(14)/B-12 dated 11.04.2018 issued by the Government of Gujarat and copy of Notification No. FA3-08/2018/1/V(43) dated 24.04.2018 issued by the Government of Madhya Pradesh for granting the exemption from issuance of E-way in the case of movement of goods within the District/City and also state..

We are sure that in view of the difficulties faced by the entire trade and industry as stated above and also keeping in view the objective of the government to provide maximum ease of doing business, the State Government of Rajasthan should also issue the similar Notification exempting all the goods within intra district and all types of yarn, fabrics and all types of textile articles in intra state movement i.e. within the state of Rajasthan. Trade and industry is trying to cope up with the various procedure laid down in the GST law and imposing complicated procedures at one instance would hamper the smooth functioning of the trade.

We request your honour to issue the required Notification to exempt from issuance of E-way for movement of goods for job work and supply of goods within the same District and also exempt from issuance of all goods (except certain items as per MP) including the textile yarn, fabrics and other articles of textile from issuance of –E-way bills.

With Best Regards

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

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

विषय : **भीलवाडा में मेगा पावरलूम कलस्टर के लिए भूमि आवंटन के सम्बन्ध में।**

आदरणीय,

भारत सरकार द्वारा पावरलूम कलस्टर डवलपमेन्ट स्कीम के तहत वर्ष 2009–10 में देश में पांच मेगा पावरलूम कलस्टर की स्थापना की घोषणा की गई थी। जिसमें से राजस्थान में भीलवाडा को सम्मिलित किया गया था। जैसा कि आपको विदित है भीलवाडा राजस्थान में पावरलूम उद्योग का सबसे बड़ा केन्द्र है, जहां 450 से अधिक इकाईयों में 16 हजार से अधिक आधुनिक पावरलूम लगे हैं। मेगा पावरलूम कलस्टर योजना के तहत कलस्टर विकास के लिए केन्द्र सरकार के वस्त्र मंत्रालय द्वारा प्रोजेक्ट कॉस्ट का 60 प्रतिशत एवं अधिकतम 50 करोड़ रुपये का अनुदान देय है। वस्त्र मंत्रालय द्वारा वर्ष 2011 में भीलवाडा में कलस्टर विकास के लिए एक कलस्टर मेनेजमेन्ट एवं टेक्नीकल एजेन्सी नियुक्त की गई एवं एसपीवी के रूप में भी एक कम्पनी विकसित की गई।

इस योजना के लिए राज्य सरकार द्वारा प्रारम्भ में सोनियाणा (चित्तौड़गढ़) में 230 एकड़ भूमि आवंटन की गई। लेकिन रीको लिमिटेड 5 वर्ष तक इस भूमि के लिए पर्यावरण स्वीकृति नहीं करवाया पाया। अतः इसे बदलकर माण्डलगढ़ क्षेत्र के कनकपुरा में वर्ष 2016 में भूमि आवंटित की गई। आवंटित भूमि पहाड़ी, बंजड़ एवं माइनिंग एरिया के मध्य में आती है। ऐसी भूमि को विकसित करने में बहुत अधिक खर्चा आने की संभावना थी। साथ ही माण्डलगढ़ एवं बिजौलिया क्षेत्र माइनिंग एवं एग्रीकल्चर एरिया है एवं यहां के निवासी इन व्यवसाय में कार्यरत होने से टेक्सटाइल उद्योग के लिए श्रमिक उपलब्धता नहीं है। अतः टेक्सटाइल उद्योग के लिए इसे उपयुक्त नहीं मानते हुए एसपीवी एवं उद्यमियों ने इसमें रुचि नहीं दिखाई। वर्ष 2017 में वस्त्र मंत्रालय द्वारा पूर्व में नियुक्त कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी—कुशल ग्लोबल प्रा लि का अनुबंध निरस्त कर दिया।

भारत सरकार के वस्त्र मंत्रालय द्वारा भीलवाडा में मेगा पावरलूम कलस्टर के विकास के लिए पूर्ण प्रयास किये जा रहे हैं। इस संबंध में नये कलस्टर मेनेजमेन्ट एवं टेक्नीकल एजेन्सी नियुक्त करने नये स्वरूप में पुनः टेण्डर जारी किये गये हैं। भारत सरकार के वस्त्र मंत्रालय ने 26.12.2017 को CMTA के लिए (EOI) टेण्डर जारी किये गये थे। BID का समय अभी तक चार बार बढ़ाया जा चुका है, लेकिन किसी भी एजेन्सी ने भीलवाडा (राजस्थान) में CMTA के रूप में कार्य करने में अपनी रुचि नहीं दिखाई है। बार-बार टेण्डर की तारीख बढ़ाने के बावजूद भी किसी भी एजेन्सी ने आवेदन नहीं किया है। मेवाड़ चेम्बर के अनुरोध पर भारत सरकार के वस्त्र मंत्रालय ने आवेदन की अन्तिम तिथि बढ़ाकर 28.06.2018 कर दी गई है। यदि इस तारीख तक किसी भी एजेन्सी ने CMTA के लिए आवेदन नहीं किया तो यह मेगा पावरलूम कलस्टर योजना राजस्थान से अन्य प्रान्त में स्थानान्तरित हो सकता है।

आपसे अनुरोध है कि, राज्य सरकार के स्तर पर प्रयास कर CMTA के लिए विभिन्न एजेन्सीयों से आवेदन करवाने का प्रयास किया जावे। इसके साथ ही भूमि की उपलब्धता सुनिश्चित करने के लिए भीलवाडा जिले में मेगा पावरलूम कलस्टर के लिए नेशनल हाईवे के पास लगभग 100 हेक्टर भूमि चिन्हित कर आवंटन करवाने के लिए संबंधित अधिकारियों को निर्देशित करने का कष्ट करावे। भीलवाडा का टेक्सटाइल उद्योग इसके लिए आपका आभारी रहेगा। अन्यथा मेगा पावरलूम कलस्टर योजना राजस्थान से बाहर स्थानान्तरित हो जायेगी एवं इसमें होने वाला लगभग 1 हजार करोड़ का नया निवेश भी थम जायेगा। अतः इस विषय को गम्भीरता से लेते हुए CMTA के लिए आवेदन करवाने के प्रयास के साथ भूमि आवंटन के लिए त्वरित कार्यवाही का अनुरोध है। भारत सरकार के माननीया वस्त्र आयुक्त से हमें प्राप्त विभिन्न पत्र की प्रति आपके सूचनार्थ सलग्न है।

सादर।
भवदीय

(आर के जैन)
मानद महासचिव

The Revenue Secretary
Ministry for Finance,
Government of India
New Delhi.

Sub : Unresolved Issues of the textile sector

Hon'ble Sir,

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

We are indeed very thankful to the Government of India, Hon'ble Prime Minister, Finance Minister, Textile Minister, Chief Minister of Rajasthan for the successful implementation of the Goods & Service Tax (GST). We are also thankful to the Hon'ble Finance Minister and GST Council Members for addressing many GST related issues of the textile industry. We are highly thankful for reduction of GST rate on job charges in textile industry from 18% to 5% and for reduction of GST rate on manmade fibre yarn from 18% to 12% and also allowing the refund of accumulated ITC of inverted duty structure in case the industries engaged exclusively in job work i.e Textile Process Houses etc.

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

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

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

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

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

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

The net output payable is as under –

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

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

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

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

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

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

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

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

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

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

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

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

Now, keeping in view the same problems and practices submitting the information in desired form GST-ITC 4 is virtually impossible and unfeasible. Nature of job-work in case of textile industry is more or less of continuous nature means lot wise distinction can't be made. Fabrics are generally made by using different yarns from different sources which are delivered on different dates. Now how the production of fabrics can be related to a specific chalan of inputs. Complete yarn is also not consumed in one lot and the balance yarn is used in the same factory with fresh yarns for subsequent production. It is virtually impossible to attribute production precisely in reference to the original delivery challans. This practical problem exists during weaving as well as processing. The members of the industry are unable to understand how to fill in the information in GST-ITC 4. Overall details of deliveries, production and onward deliveries can be mentioned like stock

ledgers can be reproduced but making challan wise distinction is impossible and infeasible. Industry and trade wish to comply with the requirements of the law but their practical problem has to be looked into sympathetically. We are also of the view that ease of doing business should be maintained, if it does not clash with the financial impact. Secondly existing trade practices going on since inception of the trade should also be recognized which does not impact the levy of taxes. Fabrics manufacturing sector had accepted the tax first time on the fabrics but inconvenience which causes fear should be taken care of. The trade and industry desire that these provisions should be modified suitably so that all the traders doing textile business can fulfil the requirements without any complications. The nature of job-work differs from industry to industry and hence same format which is in quantitative form cannot be applied uniformly to all the industries. The Department can depute the team of technical experts to discuss the practices and problems mutually so as to arrive at acceptable practices and submission of information.

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

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

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

The government has notified the e-way bill keeping some items of mass consumption such as vegetables, fruits, food grains, meat, bread, curd, books and jewellery out of its ambit. These will provide the framework for the transport of goods under the goods and services tax (GST) regime. An e-way bill is required to transport of any item in case of inter-state supply irrespective of their value. It is requested to please exempt the e-way bill requirement in case of textile job work for inter and intra state movement. Otherwise making frequent e-way bills on which GST is not payable becomes very cumbersome and inconvenient process.

5. GST on late payment of Interest :-

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

6. Other Issues:-

As per the Circular No. 37/11/2018-GST dated 15.03.2018, in the para 11.2 it has been clarified that the exporter, at his option, may file refund claim of export of goods and services under LUT for one calendar month / quarter or clubbing successive calendar months / quarters but cannot spread across to different financial years. In spite of decision of GST Council, this decision is yet to be implemented and currently this facility is not available on the portal.

Further, there is delay in grant of refund in case of export. In spite of clarification issued in circular No. 12/2018- Customs dated 29.05.2018, in case of mistakes in filing the Form No. GST-3B and GSTR-1, the department is not granting the refund and due to this reason there is blockage of huge amount of exporters. Please issue unnecessary direction to the department to grant the refund in these cases immediately.

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

With Best Regards

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

श्रीमान् ओ. पी. गल्होत्रा सा.
श्रीमान् महानिदेशक पुलिस,
राजस्थान, जयपुर।

विषय:- ग्राम सोनियाणा, जिला चित्तौड़गढ़ में अपराधियों पर अंकुश लगाने हेतु पुलिस चौकी स्थापित करवाने बाबत।

मान्यवर,

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाड़ा की ओर से हार्दिक शुभकामनाएँ। निवेदन है कि भीलवाड़ा एवं चित्तौड़गढ़ तेजी से औद्योगिक विकास की ओर अग्रसर जिले हैं। जिसमें चित्तौड़गढ़ रोड़ पर हमीरगढ़, मण्डपिया ग्रोथ सेन्टर एवं हमीरगढ़ से आगे चित्तौड़गढ़ जिले की सीमा एवं उससे आगे ग्राम सोनियाणा तक उद्योग स्थापित हो चुके हैं। पूर्व में भीलवाड़ा जिले के औद्योगिक विकास में यहां श्रमिक शान्ति एवं अपराध नियन्त्रण की प्रमुख भूमिका रही है, जिसके लिए हम पुलिस प्रशासन के आभारी हैं।

वर्तमान में थाना हमीरगढ़ के आगे चित्तौड़गढ़ जिले में सोनियाणा ग्राम हैं जहाँ आए दिन असामाजिक एवं आपराधिक तत्वों द्वारा उद्यमियों एवं उद्योगों में कार्य करने वाले मजदूरों को परेशान किया जाता है। अवैध वसूली के लिए डराते धमकाते हैं तथा अपराध कारित करते हैं। जिससे औद्योगिक वातावरण दूषित हो रहा है व उद्योगों में कार्यरत कामगारों में भय व्याप्त है।

इस सम्बन्ध में निवेदन है कि इस तरह की असामाजिक गतिविधियों पर नियन्त्रण के लिए चित्तौड़गढ़ जिले के थाना गंगरार के अन्तर्गत स्थित सोनियाणा ग्राम में एक पुलिस चौकी स्थापित करवाया जाना आवश्यक है। यदि पुलिस चौकी स्थापित होने में समय लगता हो तो एक अस्थाई पुलिस पिकेट स्थापित किया जाना नितान्त आवश्यक है ताकि अपराधियों एवं गुण्डा तत्वों पर अंकुश लगाया जा सकेगा तथा सोनियाणा ग्राम में स्थापित उद्योगों पर विपरीत प्रभाव नहीं पड़ेगा।

आशा है कि आप श्रीमान द्वारा इस सम्बन्ध में शीघ्र ही उचित कार्यवाही की जायेगी।

भवदीय,

(दिनेश नौलखा)

अध्यक्ष : मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री



एमसीसीआई / / 2018-2019 / 142

दिनांक 23.06.2018

श्रीमान् जसवंत सिंह जी विश्नोई
अध्यक्ष, राजस्थान खादी एवं ग्रामोद्योग बोर्ड
जयपुर।

विषय : भीलवाड़ा में खादी बोर्ड कार्यालय पुनः प्रारम्भ करवाने के सम्बन्ध में।

महोदय जी,

उपरोक्त विषयान्तर्गत निवेदन है कि प्रदेश में भीलवाड़ा, राज्य की औद्योगिक नगरी के नाम से विख्यात है, यहां छोटे-बड़े सभी तरह के उद्योग कार्यरत हैं, खादी बोर्ड द्वारा भी ग्रामीण क्षेत्रों में कई कुटीर उद्योग को वित्तीय सहायता उपलब्ध करवाता रहा है।

किन्तु वर्ष 2015-2016 से ही, भीलवाड़ा जिले से खादी बोर्ड कार्यालय बन्द कर संभाग स्तर पर ले जाने से जिले की आम जनता की पहुँच से काफी दूर हो गया है। खादी बोर्ड का पुराना बकाया ऋण जमा करवाने, खादी बोर्ड से मूल दस्तावेज प्राप्त करने, बकाया प्रमाण पत्र प्राप्त करने अथवा बोर्ड की नई योजनाओं की जानकारी प्राप्त करने के लिए ऋणी हो या आम आदमी इधर-उधर भटक रहा है लेकिन वह ग्रामीण क्षेत्र से 150-200 किलोमीटर दूर संभाग स्तर तक नहीं पहुँच पाता है।

उपरोक्त समस्याओं पर सहानुभूतिपूर्वक विचार कर राहत हेतु श्रीमान से अनुरोध है कि भीलवाड़ा में खादी बोर्ड का कार्यालय पुनः प्रारम्भ करवाकर अनुग्रहित करावे।

भवदीय,

वास्ते मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री

(आर के जैन)

मानद महासचिव

श्रीमान अधीक्षण अभियन्ता (योजना)
अजमेर विद्युत वितरण निगम लिमिटेड
विद्युत भवन, पंचशील नगर पावर हाउस,
अजमेर।

विषय : कृषि कनेक्शन नीति 2017

सन्दर्भ : आदेश संख्या 3627 दिनांक 25.08.2017

महोदय,

उपरोक्त विषयान्तर्गत निवेदन है कि ऊर्जा विभाग, राजस्थान सरकार द्वारा ग्रामीण विद्युतिकरण एवं कृषि कनेक्शन जारी करने के संबंध में कृषि कनेक्शन नीति 2017 जारी की गई है, जो कि 09.08.2017 से प्रभावी है। इसके तहत कनेक्शन का स्थान परिवर्तन के संबंध में निम्न नियम दिया गया है :-

“15. कनेक्शन का स्थान परिवर्तन

15.1 आवेदक किसी भी कारण से कृषि कनेक्शन का स्थान परिवर्तन कनेक्शन होने से पूर्व अथवा बाद में करवा सकता है। कनेक्शन उसी जिला क्षेत्र के किसी भी विद्युतिकृत गांव में मीटर प्रणाली से उसी श्रेणी में स्थानान्तरित किया जा सकता है। स्थानान्तरण के लिए खरीदी हुई भूमि जिस पर कृषि कनेक्शन का स्थान परिवर्तन चाहा गया है, उस भूमि पर आवेदक का स्वामित्व कम से कम 2 वर्ष का होना चाहिए।”

इस संबंध में निवेदन है कि कोई कृषक अपनी भूमि जिस पर पूर्व में कृषि कनेक्शन है, को बेचकर नई कृषि भूमि खरीदकर उस पर विद्युत कनेक्शन स्थानान्तरण चाहता है तो उस दशा में नई भूमि पर “आवेदक का स्वामित्व कम से कम 2 वर्ष का होना चाहिए” शर्त का कोई उचित आधार या औचित्य नहीं है। काफी इंतजार एवं क्रम से कृषक को कृषि भूमि पर विद्युत कनेक्शन प्राप्त होता है एवं किन्ही कारणों से वह यह भूमि बेचकर नये स्थान पर जहां उसका स्वामित्व है, विद्युत कनेक्शन स्थानान्तरित करवाना चाह रहा है तो तकनीकी रूप से कोई बाधा नहीं होनी चाहिए। क्योंकि वह नई भूमि का स्वामित्व प्राप्त कर चुका है। स्वामित्व के कागजात की प्रतिलिपी के आधार पर विद्युत कनेक्शन स्थानान्तरण तुरन्त प्रभाव किया जाना चाहिए।

अतः इस संबंध में हमारा निवेदन है कि कृषि कनेक्शन नीति 2017 के प्रावधान 15.1 में नई भूमि पर आवेदक के स्वामित्व की कम से कम दो वर्ष की शर्त को हटाया जाना चाहिए। आशा है आप हमारे उक्त सुझाव पर सहानुभूतिपूर्वक विचार कर आवश्यक आदेश शीघ्र जारी करवाकर अनुग्रहित करवावे।

भवदीय,

वास्ते मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री

(आर के जैन)

मानद महासचिव

राजस्थान उद्योग रत्न अवार्ड 2018-19

उद्योग विभाग, राजस्थान सरकार की अधिसूचना दिनांक 6 अक्टूबर 2016 के अनुसार राज्य में सूक्ष्म, लघु एवं मध्यम उद्योगों द्वारा औद्योगिक विकास एवं आर्थिक उत्थान में विशेष योगदान एवं सहयोग करने वाले उद्यमियों को पुरस्कृत/सम्मानित करने के उद्देश्य से राज्य सरकार द्वारा “राजस्थान उद्योग रत्न” पुरस्कार योजना लागू की गई है।

योजनान्तर्गत एमएसएमई एक्ट 2006 में उद्योग आधार प्राप्त सभी सूक्ष्म, लघु एवं मध्यम श्रेणी में स्थापित एवं विगत 3 वर्षों से निरन्तर कार्यरत इकाइयों को उत्पादों की गुणवत्ता/क्षमता/उत्पाद विकास, निर्यात एवं पर्यावरण संरक्षण, बिजली, पानी आदि की बचत के साथ ही महिला उद्यमियों को प्रोत्साहित करने वाले श्रेष्ठ उद्यम पात्र होंगे। सूक्ष्म, लघु एवं मध्यम तीनों श्रेणियों के सर्वश्रेष्ठ उद्योगों को प्रत्येक श्रेणी में 4 वर्गों में प्रत्येक में 1-1 उद्यमी को कुल 12 उद्यमियों को राजस्थान उद्योग रत्न पुरस्कार से सम्मानित किया जाएगा। पुरस्कार हेतु चयनित उद्यमियों को पृथक-पृथक एक लाख रुपये के नकद पुरस्कार, प्रशस्ति पत्र एवं शॉल प्रदान कर सम्मानित किया जाएगा। योजना के तहत आवेदक अपने आवेदन पत्र निर्धारित दस्तावेजों के साथ जिला उद्योग केन्द्र में प्रस्तुत कर सकते हैं।

Hon'ble Mrs. Kavita Gupta,
The Textile Commissioner,
Office of the Textile Commissioner
Mumbai.

Sub : Setting up of Powerloom Mega Cluster at Bhilwara under revised Comprehensive Powerloom Cluster Development Scheme (RCPCDS)

Ref : letter No 222 dated 28.05.2018 received from Shri T.L.Balakumar, Dy. Director

Respected Ma'am

Kindly refer to letter No 222 dated 28.05.2018 for extending last date for bidding for CMTA for Bhilwara cluster as 28.06.2018.

We have approached many parties interested in working as CMTA. We had also arranged one meeting of various CMTAs at Bhilwara in this month and after this meeting with local industrial houses and entrepreneurs of textile sector at Bhilwara, many had shown interest in the bidding for EOI for appointment of CMTA. We understand that IL & FS have filed online EOI with your office for the same. We are also contacting other leading CMTAs in India and are pursuing them to file EOI for appointment of CMTA. They require some more time for finalization the terms and conditions and discuss with interested entrepreneur and also for study the documents for the same and it may take some time for them to prepare the bids. Further, they are also require some clarification in some of the terms and conditions of BID.

Hence, we request your goodself to kindly extend the last date for the said bidding for at least six months from 28.06.2018. It will help the other prospective bidders to study and to prepare their bids.

We shall be highly obliged for your kind favorable action in the matter.

With Best Regards

(CS R.K.Jain)

Hon'y Secretary General

CC: Shri T.L.Balakumar, Dy. Director, Office of the Textile Commissioner, Mumbai.

हिन्दुस्तान ज़िंक को वर्ष 2017-2018 के लिए भामाशाह पुरस्कार

हिन्दुस्तान ज़िंक की चार इकाईयों रामपुरा आगुचा खान, राजपुरा दरीबा खान, जावर माइंस और दरीबा स्मेल्टर को वर्ष 2017-2018 में शिक्षा के क्षेत्र में उल्लेखनीय योगदान के लिए बिड़ला ऑडिटोरियम जयपुर में 29 जून 2018 को आयोजित राज्य स्तरीय 24वें भामाशाह सम्मान समारोह में पुरस्कृत किया गया।

समारोह में विधानसभा अध्यक्ष माननीय श्री कैलाश मेघवाल, शिक्षा राज्य मंत्री प्रो.वासुदेव देवनानी, शासन सचिव श्री नरेश पाल गंगवाल, निदेशक माध्यमिक शिक्षा श्री नथमल डिडेल, प्रारंभिक शिक्षा बीकानेर श्री श्याम सिंह राजपुरोहित ने सम्मानित किया। हिन्दुस्तान ज़िंक के रामपुरा आगुचा के यूनिट हेड श्री आर पी दसोरा ने बताया कि हिन्दुस्तान ज़िंक की ओर से यह पुरस्कार सहप्रबंधक सीएसआर श्री दलपत सिंह चौहान, श्रीमति रूचिका नरेश चावला, राजपुरा दरीबा खान से महाप्रबंधक प्रशासन कर्नल केजीके चौधरी, सहप्रबंधक श्री अभय गौतम, जावर माइंस से सह-प्रबंधक सीएसआर श्रीमति अरुणा चीता, नैरुति संघवी एवं देबारी स्मेल्टर से सहप्रबंधक श्री बुद्धिप्रकाश पुष्करणा एवं जरनेन फातिमा ने ग्रहण किया।

उल्लेखनीय है कि रामपुरा आगुचा खान द्वारा आसपस के क्षेत्र में शैक्षिक उन्नयन हेतु 3.36 करोड़, राजपुरा दरीबा खान द्वारा 6.65 करोड़, जावर माइंस द्वारा 62 लाख एवं देबारी स्मेल्टर द्वारा 53 लाख राशि का योगदान किया गया। इन कार्यों में राजकीय माध्यमिक एवं उच्च माध्यमिक विद्यालयों में गणित, अंग्रेजी, व विज्ञान विषयाध्यापकों की अतिरिक्त व्यवस्था, विद्यालयों का जीर्णोद्धार, नंदघरों का निर्माण, आईआईटी हेतु कोचिंग, छात्राओं को रिंगस महाविद्यालय में उच्च शिक्षा हेतु सहयोग, पुस्तकालय व प्रयोगशाला हेतु फर्नीचर एवं सुरक्षा उपकरण, अध्यापकों के अध्ययन हेतु पुस्तकें एवं अध्ययन सामग्री, राजकीय अध्यापकों हेतु कार्यशाला, ग्रीष्मकालीन प्रशिक्षण शिविर, शिक्षा संबल के अन्तर्गत नियुक्त किये गये अध्यापकों का आमुखीकरण प्रशिक्षण, बाल कल्याण केन्द्र के छात्र छात्राओं को, शुद्ध पेयजल, गणवेश वितरण, ब्लॉक स्तरीय खेलकुद प्रतियोगिताओं में सहयोग, ब्लॉक स्तरीय विज्ञान मेले में आर्थिक सहयोग, अलग अलग राजकीय विद्यालयों में कक्षा कक्षों का निर्माण, बालिकाओं एवं बालकों के लिए शौचालय का निर्माण, ट्युबवेल लगवाने का कार्य, ग्रीन बोर्ड उपलब्ध कराना, विद्यालयों की छतों पर वाटर प्रूफिंग का कार्य, भूमिगत टैंक का निर्माण, जिलों के 3089 आंगनवाड़ी केन्द्रों पर शालापूर्व शिक्षा, स्वास्थ्य परिक्षण किया जा कर शैक्षिक उन्नयन हेतु सहयोग किया गया है।

NOTIFICATION/ CIRCULAR

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

Government of India

Ministry of Finance, Department of Revenue

Central Board of Indirect Taxes and Customs

Notification No. 26/2018 – Central Tax

New Delhi, the 13th June, 2018

G.S.R.(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Fifth Amendment) Rules, 2018.
- (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
2. In the Central Goods and Services Tax Rules, 2017, -
 - (i) in rule 37, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;
 - (ii) in rule 83, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted;
 - (iii) with effect from 01st July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely:-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

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

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

 - (a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and
 - (b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”
 - (iv) with effect from 01st July, 2017, in rule 95, in sub-rule (3), for clause (a), the following shall be substituted, namely:-

“(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;
 - (v) in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely:-

“Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.”;
 - (vi) in rule 133, for sub-rule (3), the following shall be substituted, namely:-

“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

 - (a) reduction in prices;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;
 - (c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;
 - (d) imposition of penalty as specified under the Act; and
 - (e) cancellation of registration under the Act.

Explanation: For the purpose of this sub-rule, the expression, “concerned State” means the State in respect of which the Authority passes an order.”;
 - (vii) in rule 138, in sub-rule (14), after clause (n), the following clause shall be inserted, namely:-

- “(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”;
- (viii) in FORM GSTR-4, in the Instructions, for Sl. No. 10, the following shall be substituted, namely:-
 “10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, serial 4A of Table 4 shall not be furnished.”;
- (ix) with effect from 01st July, 2017, in FORM GST PCT-01, in PART B,
 (a) against Sl. No. 4, after entry (10), the following shall be inserted, namely:- “(11) Sales Tax practitioner under existing law for a period of not less than five years (12) tax return preparer under existing law for a period of not less than five years”;
- (b) after the “Consent”, the following shall be inserted, namely:- “Declaration
 I hereby declare that:
 (i) I am a citizen of India;
 (ii) I am a person of sound mind;
 (iii) I have not been adjudicated as an insolvent; and
 (iv) I have not been convicted by a competent court.”;
- (x) in FORM GST RFD-01, in Annexure-1,
 (a) for Statement 1A, the following Statement shall be substituted, namely :

“Statement 1A

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sr.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax	No.	date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													;

- (b) for Statement 5B, the following Statement shall be substituted, namely:-

"Statement 5B

[see rule 89(2)(g)]

(Amount in Rs)

Refund Type: On account of deemed exports

Sr.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								;

(i) in FORM GST RFD-01A, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely:-

“Statement 1A

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sr.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax	No.	date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14

(b) for Statement 5B, the following Statement shall be substituted, namely:-

"Statement 5B

[see rule 89(2)(g)]

(Amount in Rs)

Refund Type: On account of deemed exports

Sr.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax / Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9
								,”

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

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 21/2018-Central Tax, dated the 18th April, 2018, published vide number G.S.R 378 (E), dated the 18th April, 2018.

F. No. CBEC/20/16/03/2017-GST
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes and Customs, GST Policy Wing

New Delhi, Dated the 14th June, 2018

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners/ Commissioners of Central Tax (All)/
The Principal Directors General/ Directors General (All) Madam/Sir,

Subject: Clarifications of certain issues under GST— regarding

Representations have been received seeking clarification on certain issues under the GST laws. The same have been examined and the clarifications on the same are as below:

Sr.	Issue	Clarification
1	Whether services of short-term accommodation, conferencing, banqueting etc. provided to a Special Economic Zone (SEZ) developer or a SEZ unit should be treated as an inter-State supply (under section 7(5)(b) of the IGST Act, 2017) or an intra-State supply (under section 12(3)(c) of the IGST Act, 2017)?	<p>1.1 As per section 7(5) (b) of the Integrated Goods and Services Tax Act, 2017 (IGST Act in short), the supply of goods or services or both to a SEZ developer or a SEZ unit shall be treated to be a supply of goods or services or both in the course of inter State trade or commerce. Whereas, as per section 12(3)(c) of the IGST Act, the place of supply of services by way of accommodation in any immovable property for organising any functions shall be the location at which the immovable property is located. Thus, in such cases, if the location of the supplier and the place of supply is in the same State/ Union territory, it would be treated as an intra-State supply.</p> <p>1.2 It is an established principle of interpretation of statutes that in case of an apparent conflict between two provisions, the specific provision shall prevail over the general provision.</p> <p>1.3 In the instant case, section 7(5)(b) of the IGST Act is a specific provision relating to supplies of goods or services or both made to a SEZ developer or a SEZ unit, which states that such supplies shall be treated as inter-State supplies.</p> <p>1.4 It is therefore, clarified that services of short term accommodation, conferencing, banqueting etc., provided to a SEZ developer or a SEZ unit shall be treated as an inter-State supply.</p>
2	Whether the benefit of zero rated supply can be allowed to all procurements by a SEZ developer or a SEZ unit such as event management services, hotel and accommodation services, consumables etc?	<p>2.1 As per section 16(1) of the IGST Act, "zero rated supplies" means supplies of goods or services or both to a SEZ developer or a SEZ unit. Whereas, section 16(3) of the IGST Act provides for refund to a registered person making zero rated supplies under bond/LUT or on payment of integrated tax, subject to such conditions, safeguards and procedure as may be prescribed. Further, as per the second proviso to rule 89(1) of the Central Goods and Services Tax Rules, 2017 (CGST Rules in short), in respect of supplies to a SEZ developer or a SEZ unit, the application for refund shall be filed by the:</p> <p>(a) supplier of goods after such goods have been admitted in full in the SEZ for authorised operations, as endorsed by the specified officer of the Zone;</p> <p>(b) supplier of services along with such evidences regarding receipt of services for authorised operations as endorsed by the specified officer of the Zone.</p> <p>2.2 A conjoint reading of the above legal provisions reveals that the supplies to a SEZ developer or a SEZ unit shall be zero rated and the supplier shall be eligible for refund of unutilized input tax credit or integrated tax paid, as the case may be, only if such supplies have been received by the SEZ developer or SEZ unit for authorized operations. An endorsement to this effect shall have to be issued by the specified officer of the Zone.</p> <p>2.3 Therefore, subject to the provisions of section 17(5) of the CGST Act, if event management services, hotel, accommodation services, consumables etc. are received by a SEZ developer or a SEZ unit for authorised operations, as endorsed by the specified officer of the Zone, the benefit of zero rated supply shall be available in such cases to the supplier.</p>

Sr.	Issue	Clarification
3	Whether independent fabric processors (job workers) in the textile sector supplying job work services are eligible for refund of unutilized input tax credit on account of inverted duty structure under section 54(3) of the CGST Act, 2017, even if the goods (fabrics) supplied are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017?	<p>3.1 Notification No. 5/2017-Central Tax (Rate) dated 28.06.2017 specifies the goods in respect of which refund of unutilized input tax credit (ITC) on account of inverted duty structure under section 54(3) of the CGST Act shall not be allowed where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies of such goods. However, in case of fabric processors, the output supply is the supply of job work services and not of goods (fabrics).</p> <p>Hence, it is clarified that the fabric processors shall be eligible for refund of unutilized ITC on account of inverted duty structure under section 54(3) of the CGST Act even if the goods (fabrics) supplied to them are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017.</p>

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
3. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board. Hindi version will follow.

(Upender Gupta)
Commissioner (GST)

Sections of Companies Amendment Act, 2017 commenced on 07.05.2018

Sr.	Section of Amendment Act	Section of Companies Act, 2013	Practical Effect in Short
1.	Clause (i) and clause (xiii) Section 2	Section 2 (87)	Subsidiary would be decided based on voting power rather than based on Total Share capital
2	Section 8	Section 26	Amendment in respect of Prospectus made effective
3	Section 13	Section 54	Sweat Equity Shares can be issued any time and restriction of 1 year from Incorporation is not applicable now
4	Section 18 & 19	Section 77 & 78	Form CHG 4 can be filed within 300 days without condonation of delay
5	Section 21 (i) & (iv)	Section 89	Additional Fees for MGT 6 would be Rs. 100/- per day after 30 days
6	Section 23 (iii) & (iv)	Section 98	Additional Fees for MGT 7 would be Rs. 100/- per day after 30 days
7	Section 30 & 31	Section 117	Additional Fees for MGT 14 would be Rs. 100/- per day after 30 days. Penalty would be minimum Rs. 1,00,000/- instead of Rs. 5,00,000/-
8	Section 33	Section 121	Additional Fees for MGT 15 would be Rs. 100/- per day after 30 days
9	Section 39	Section 137	Additional Fees for AOC 4 would be Rs. 100/- per day after 30 days
10	Section 40	Section 139	No ratification of Auditor would be required
11	Section 46	Section 149	Changes in independent Director
12	Section 49	Section 157	Additional Fees for Form DIR-3C would be Rs. 100/-per day after 30 days
13	Section 52	Section 164	A Director appointed in defaulting Company would not be disqualified for 6 months from appointment
14	Section 54	Section 167	The Director vacates offices of all companies other than the defaulting Company
15	Section 55	Section 168	DIR 11 is not mandatory
16	Section 56	Section 173	A Director more than quorum can participate in any audio visual mode

Sr.	Section of Amendment Act	Section of Companies Act, 2013	Practical Effect in Short
17	Section 57	Section 117	RPT not ratified by audit committee are voidable. Applicable only for public listed Company and not for private listed Company
18	Section 58	Section 178	Evaluation of Board applicable only for public listed Company and not for private listed Company
19	Section 61	Section 185	Loan to Directors and other parties can be given by obtaining Special Resolution
20	Section 62	Section 186	Not applicable to loan to employees and other changes
21	Section 80	Section 403	Protection of 270 days has been removed and minimum Additional fees would be Rs. 100/- per day
22	Section 83	Section 410	Orders of NFRA are also included
23	Section 86 & 89	435, 438, 439 & 440	Notification of speedy trials and special courts

Job Work under GST Regime

I. Meaning of Job Work

Section 2(68) of the CGST Act, 2017 defines Job work thus :

“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.

Hence, for treating anything as job work there ought to be :-

- Two persons;
- The goods should belong to another registered person;
- Treatment or process to be undertaken on the said goods shall be by the job worker, whether registered or not.

The definition of job work also contemplates that the person i.e. principal should be a registered person. Thus, if some treatment or process is undertaken by a job worker on goods belonging to an unregistered person, it will not be considered as job work as per the above definition. Therefore, in a case where the principal is not a registered person, the activity may not qualify as job work and may be classified as residual category of service which may attract higher rate of tax. As per Schedule II Entry No. 3 which reads as “Any treatment or process which is applied to another person's goods is a supply of services.”

The job work provisions are facilitative procedures enumerated in law, assessee has choice to opt for the same or not as clarified vide circular no. 38/12/2018 dated 26th March, 2018.

Contract Manufacturing:

Another question here arise is where principal getting his goods manufacture through contract manufacturing can be allowed to take benefit of these provisions? Then answer will be yes, if ownership of the raw materials is with him while sending these goods to the job worker.

Packing, Re-packing, Testing & Inspection, Labelling etc.:

Where principal send his goods for testing or labelling to another person the same will be treated as “treatment or process”

As per the circular issued by CBEC supra it is clarified that “the definition of job work, as contained in clause (68) of section 2 of the CGST Act, entails that the job work is a treatment or process undertaken by a person on goods belonging to another registered person. Thus, the job worker is expected to work on the goods sent by the principal and whether the activity is covered within the scope of job work or not would have to be determined on the basis of facts and circumstances of each case. Further, it is clarified that the job worker, in addition to the goods received from the principal, can use his own goods for providing the services of job work.”

II. Nature of supply

As mentioned above as per entry 3 to Schedule II, any treatment or process which is applied to another person's goods is a supply of services.

Hence, for the purposes of determining the value of the job work charges as per explanation (ii) to section 22 of CGST Act, 2017 the value of the goods supplied by the principal shall not be included in the aggregate turnover of the registered job

worker. This means that as the liability to discharge tax under Section 143 would lie on the principal, the job workers would not include the same in his value for the purpose of calculating the threshold limits.

But when unregistered job-worker received goods from unregistered principal then in such case this benefit will not be available to him and value of the supply of goods of unregistered principal, after completion of job work, by job-worker shall be treated as the supply of goods by him and the value of such goods shall be included in the aggregate turnover of the job worker. As a result, job-worker's aggregate turn over may cross the threshold and become liable to be registered.

III. Procedure for supplying goods to job worker

1. Section 143 of the CGST Act, 2017 deals with job work procedure. The principal may under intimation send any inputs, semi-finished goods 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. The principal is required to file Form GST ITC-04 by the 25th day of the month succeeding the quarter. The said form will serve as intimation as envisaged under section 143 of the CGST Act, 2017.
2. As per Rule 45 of the CGST Rules, 2017 Principal can send goods for job work purpose without payment of GST under the cover of delivery challan and it shall contain the details specified in rule 55 of the CGST Rules, 2017. Draft copy of the delivery challan is given as Annexure B

Documents required to be issued for sending the goods:

- (i) By principal to the job worker – The principal shall prepare Delivery Challan in triplicate, two copies of which may be sent to the job worker along with goods. The job worker should send one copy of the said challan along with the goods, while returning them to the principal.
 - (ii) From one job worker to another job worker – Goods may move under the cover of a challan issued either by the principal or the job worker. Alternatively, the challan issued by the principal may be endorsed by the job worker indicating the quantity and description of goods being sent.
 - (iii) From the job worker back to the principal – The job worker should send one copy of the challan received by him from the principal.
 - (iv) In piecemeal by the job worker - The challan issued originally by the principal cannot be endorsed and a fresh challan is required to be issued by the job worker.
3. As per third proviso to Rule 138 of the CGST Rules, 2017 it is compulsory where principal and job worker are situated inter-state, then in case of job work transactions, e-way bill must be generated for inter-state movement of goods without any monetary limit.
 4. As per Sections 19(2) and 19(5) of CGST Act, 2017, the principal can also send goods directly to the place of job worker without receiving the said goods in his premises first and Input Tax Credit can also be availed in such cases though the principal has not received the goods.
 5. It is clarified by the Circular stated supra the goods may be moved from the place of business of the supplier to the place of business/premises of the job worker with a copy of the invoice issued by the supplier in the name of the principal wherein the job worker's name and address should also be mentioned as the consignee, in terms of rule 46(o) of the CGST Rules. The buyer (i.e., the principal) shall issue the challan under rule 45 of the CGST Rules and send the same to the job worker directly as mentioned above. In case of import of goods by the principal which are then supplied directly from the customs station of import, the goods may move from the customs station of import to the place of business/premises of the job worker with a copy of the Bill of Entry and the principal shall issue the challan under rule 45 of the CGST Rules and send the same to the job worker directly.
 6. On the job work charges, GST will be charged by the job worker if the job worker is registered. Credit of the same can be availed by the principal.
 7. In case the job worker is not registered, GST would be payable by the principal as procurement from unregistered dealer (URD supply) in terms of section 9(4) of the CGST Act, 2017 but, application of section 9(4) is deferred for the time being till June 30, 2018. In such cases, tax invoice has to be generated on monthly basis and payment voucher shall be issued while making payment to the unregistered job worker.

IV. Removal of inputs / semi-finished goods/capital goods by principal to a job worker:

i. Inputs/Semi-finished goods

- a. The principal can send inputs (including intermediate goods) for job work purpose without payment of GST but the same should be received back within 1 year of goods being sent out. Further, Inputs after job work activities can be received back at any of the place of business of the principal. Therefore, inputs can be received back at the principal place of business or even at any of the place registered as an additional place of business.

- b. In case the inputs are sent directly to a job worker, the period of 1 year shall be counted from the date of receipt of inputs by the job worker.
- c. When such inputs are further sent by one job worker to another, then the entire process of job work from more than one job worker shall be considered for computing the period of 1 year.
- d. If the inputs are not received back within 1 year then the same shall be treated as “supply” from the date the said inputs were sent out. The said supply shall have to be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

ii. Capital Goods

- a. The principal can send capital goods for job work purpose without payment of GST but the same should be returned back within 3 years of their being sent out. Capital Goods can be received back at any of the place of business of the principal. Therefore, capital goods can be received back at the principal place of business or even at any of the place registered as additional place of business.
- b. In case the capital goods are sent directly to a job worker, the period of 3 years shall be counted from the date of receipt of capital goods by the job worker.
- c. When such capital goods are further sent by one job worker to another, then the entire process of job work from more than one job worker shall be considered for computing the limit of 3 years.
- d. If the capital goods are not returned back within 3 years, then the same shall be treated as “supply” from the date the said capital goods were sent out. The said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

iii. Moulds and dies, jigs and fixtures, or tools

- a. The principal can send moulds and dies, jigs and fixtures, or tools for job work purpose without payment of GST.
- b. The above time limit of 1 year / 3 years of receiving back the said goods will not apply to moulds and dies, jigs and fixtures, or tools.

Inputs	Capital Goods	Moulds and Dies, Jigs and Fixtures, or tools
Within 1 Year	Within 3 Years	No Time limit

V. Return of goods by Job Worker

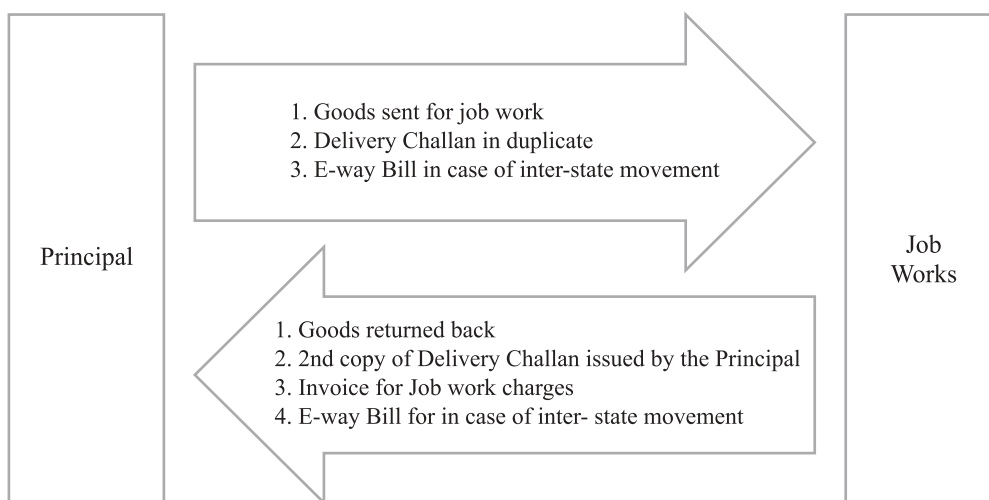
1. After completion of the job work, the job worker shall return the said goods to the principal's premises under delivery challan and prepare his invoice for job work charges.
2. While returning the goods after completion of job work, to the principal the job worker should send one copy of the challan received by him from the principal. If the goods are sent in piecemeal quantities by a job worker to another job worker or to the principal, the challan issued originally by the principal cannot be endorsed and a fresh challan is required to be issued by the job worker.
3. Further, after the completion of job work, such goods can be directly supplied from the place of the job worker to the customer if: -
 - a. the job worker is registered; and
 - b. the job worker is not registered but his place of business is declared as additional place of business by the principal.
4. 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 and the value of such goods shall not be included in the aggregate turnover of the registered job worker.
5. The job worker can further send such inputs or capital goods, without payment of tax, to another job worker under the cover of delivery challan or by endorsing the challan issued by the principal as per Rule 55 of the CGST Rules, 2017.
6. In case where inputs, semi-finished goods and capital goods are not returned to principal as per prescribed time limit then the same will be treated as supply of the principal. It is clarified in the circular mentioned above that the principal would issue invoice for the same and declare such supplies in his return for that particular month in which the time period of one year / three years has expired. Principal is required to pay GST along with interest considering the supply was made by principal to the job worker when Principal had sent the goods first for job work.
7. Value of such deemed supply will be the value declare in the challan by principal while sending the goods to job worker i.e. without including cost of transportation and job work charges.

8. Where goods are sent to job worker and same are lost/ destroy due to some unavoidable circumstances, goods will not be returned by the job worker. If goods are lost, whether principal is required to reverse credit under section 17(5)(h) or it will be deemed supply as per section 19(3) is moot question. Since goods are lost or destroyed section 17(5) (h) will be applicable and principal is required to reverse the credit on inputs or capital goods and it will not be treated as deemed supply.
9. Due to some dispute between principal and job worker if goods are not returned by the job worker as consideration for his job work charges. In such situation, issue arise of the valuation when job worker sells the same goods in open market. It is well settled position in earlier laws that the valuation for the same goods should be considered transaction value by the job worker and not market value of the said goods by principal. The same was decided by Hon'ble Supreme Court in the case of Pawan Biscuits & Co. 2000 (120) ELT (24).

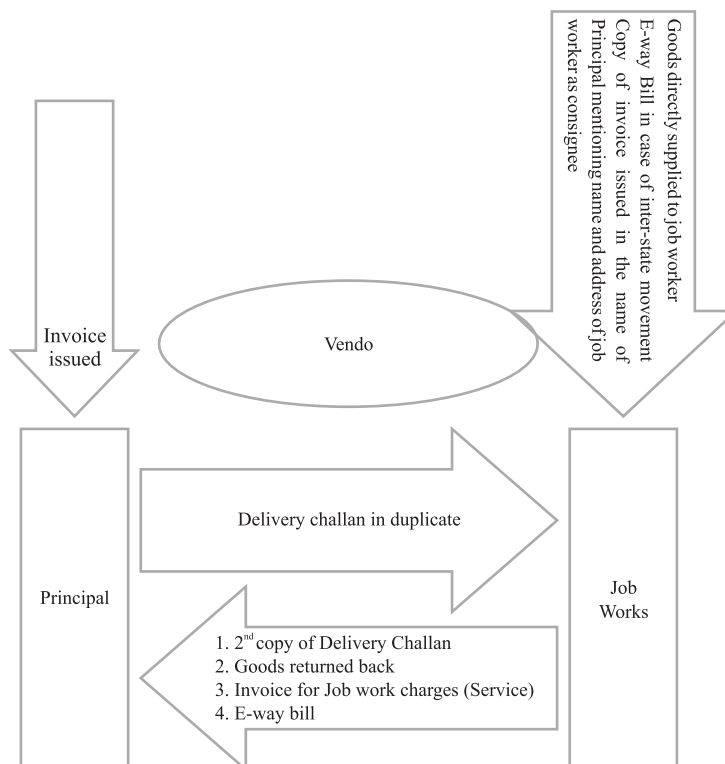
VI. Various scenarios

The whole job work process can best be explained through the following scenarios :

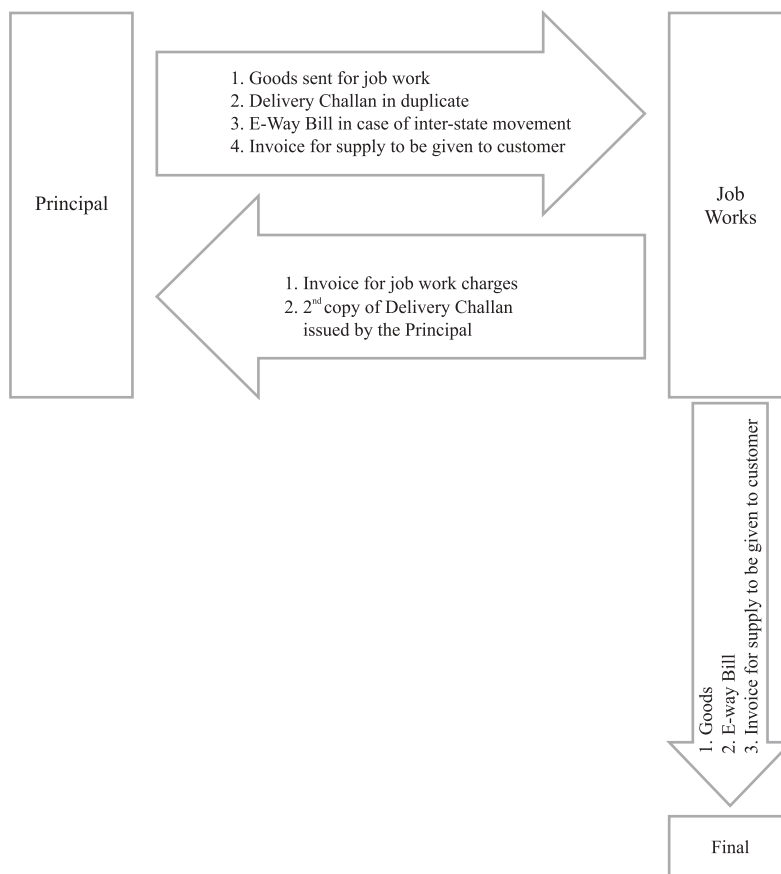
Scenario 1: Goods sent for job work and returned back



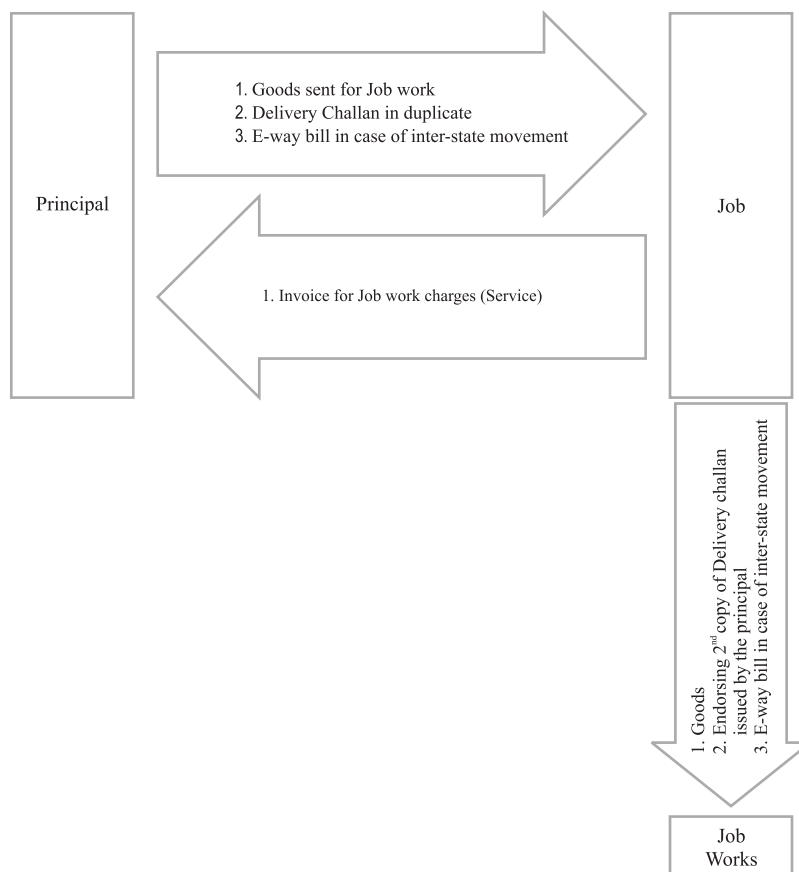
Scenario 2: Goods directly supplied to the job worker



Scenario 3: Supply of goods to customer directly by job worker



Scenario 4: Goods sent from one job worker to another job worker



VII. Registration by job worker

1. The job worker shall be liable to be registered under GST in the State / Union territory, from where he makes a taxable supply of services, if his aggregate turnover in a financial year exceeds Rs. 20 lakhs/Rs. 10 lakhs in special category States.
2. If his turnover is below Rs. 20/10 Lakhs and he is unregistered, then tax on the job work charges shall be payable by the principal under reverse charge under section 9(4) of the CGST Act but the said provisions are deferred for the time being till 30th June, 2018.

Further, in terms of the Circular No. 38/2018 dated March 26, 2018, it has been clarified that though, Clause (i) of Section 24 of the CGST Act, 2017, mandates registration for making inter-state taxable supply irrespective of threshold limit, but vide Notification No. 10/2017 – Integrated Tax dated October 13, 2017, exemption from mandatory registration was granted in case of supply of services.

Hence, a job worker is required to obtain registration only in cases where his aggregate turnover, to be computed on all India basis, in a financial year exceeds the threshold limit regardless of whether the principal and the job worker are located in the same State or in different States.

VIII. Waste and Scrap

Waste & Scrap generated during job work can be supplied as under:-

- i. If the job worker is registered, then it can be supplied by the job worker directly from his place of business, on payment of appropriate tax applicable on the said waste / scrap.
- ii. If he is not registered, then the waste / scrap generated should be returned to the principal along with the goods and such waste / scrap would be supplied by the principal on payment of tax. Alternatively, the principal may supply waste / scrap directly from premises of job worker under his invoice on payment of tax.
- iii. Issue may arise on the quantum of scrap. It might possible that during the job work, scrap may be generated less than normal. In such case, department cannot ask GST on higher value of scrap provided that principal is not allowing scrap higher than what is generated. Pearl soap & Co. 187 ELT 460 CESTAT - Mumbai.
- iv. The principal should also maintain proper records of clearance of waste / scrap from the premises of the job worker.

IX. Input Tax Credit (ITC) in case of job work

1. As per Section 19(1) of CGST Act, 2017, the principal is allowed to take credit on inputs / capital goods sent to the job worker.
2. As per Section 19(2) and Section 19(5) of CGST Act, 2017, ITC can be availed by the principal even if such inputs / capital goods are not being first received by the principal and are directly sent to job worker.
3. In case goods are not returned in prescribed period and treated as deemed supply as per section 19(3) then question arises is job worker eligible to avail credit of the GST paid by the principal by considering the same as deemed supply as per section 19(3) of the CGST Act, 2017.

As per section 16(4) “A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier”.

As mentioned earlier that where goods are not returned in prescribed period principal has to issue invoice and declare such supplies in his return for that particular month in which the time period of one year / three years has expired. The date of supply shall be the date on which such inputs or capital goods were initially sent to the job worker. Since date of invoice will be of current period job worker is eligible to avail the credit of the same. Moreover, as per second proviso to section 16(2) of the CGST Act, 2017 the job worker has to pay the said amount to the principal. The same may be done by way of making payment in cash or returning the said goods as supply of job worker. For the same job worker has to raise his own tax invoice stating principal as buyer.

X. Place of Supply

So far as job work is concerned supply for job work charges is govern by section 12 (2) of IGST Act, 2017.

When the registered job worker and the principal are in different States and goods are removed directly from the place of job worker:-

- i. If the principal (supplier of the goods) and recipient (buyer of the goods) are in the same State, then SGST and CGST shall be levied, though the job worker is in different State.
- ii. If the principal and recipient are in different States, then IGST shall be levied, even though the recipient is in the State where the job worker is situated.

XI. Procedure to be followed, conditions and restrictions

1. Inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a delivery challan issued by the principal. The format of a delivery challan is given as Annexure B.
2. Delivery challan is required even if such inputs / capital goods are sent directly to a job-worker.
3. The delivery challan shall be prepared in triplicate, in the following manner:—
 - (a) The original copy marked as ORIGINAL FOR CONSIGNEE;
 - (b) The duplicate copy marked as DUPLICATE FOR TRANSPORTER; and
 - (c) The triplicate copy marked as TRIPLICATE FOR CONSIGNER.
4. The details of following challans issued during a quarter shall be furnished in FORM GST ITC-04 [Given as Annexure D], on or before the 25th day of the month succeeding the said quarter and will be treated as intimation. Details required to be furnished by Principal are:-
 - i. Goods dispatched to a job worker or
 - ii. Goods received from a job worker or
 - iii. Goods sent from one job worker to another.
6. Details of delivery challan generated by the principal for the job work are also required to be furnished in Form GSTR-1 (Return of Details of outward supplies of goods or services).
7. In terms of section 143(2) of CGST Act, 2017 the principal shall be responsible for keeping proper accounts for the inputs or capital goods or waste / scrap lying with the job-worker.
8. For the format of job work challan, the format of e-sugam prescribed by the Government of Karnataka or e-way bill may be referred.

XII. Contents of delivery challan

A delivery challan should be serially numbered not exceeding 16 characters, in one or multiple series, in lieu of invoice at the time of removal of goods and should contain the following details :-

- (i) date and number of the delivery challan;
- (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;
- (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;
- (iv) Harmonised System of Nomenclature code and description of goods;
- (v) quantity (provisional, where the exact quantity being supplied is not known)
- (vi) taxable value;
- (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;
- (viii) place of supply, in case of inter-State movement; and
- (ix) signature

XIII. Contents of Tax Invoice

A tax invoice should contain the following details, namely: -

- a) name, address and Goods and Services Tax Identification Number of the supplier;
- b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters- hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- c) date of its issue;
- d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the

recipient;

- e) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is fifty thousand rupees or more;
- f) name and address of the recipient and the address of delivery, along with the name of the State and its code, if such recipient is un-registered and where the value of the taxable supply is less than fifty thousand rupees and the recipient requests that such details be recorded in the tax invoice;
- g) Harmonised System of Nomenclature code for goods or services;
- h) description of goods or services;
- i) quantity in case of goods and unit or Unique Quantity Code thereof;
- j) total value of supply of goods or services or both;
- k) taxable value of the supply of goods or services or both taking into account discount or abatement, if any;
- l) rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- m) amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- n) place of supply along with the name of the State, in the case of a supply in the course of inter-State trade or commerce;
- o) address of delivery where the same is different from the place of supply;
- p) signature or digital signature of the supplier or his authorised representative

XVI. Job Work – Transitional Provision

1. Transitional provisions relating to job work are contained in Section 141 of the CGST Act, 2017. They are simultaneously applicable to inputs and semi-finished goods.
2. Section 141 provides that 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 erstwhile 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 6 months from the appointed day. However, the competent authority may extend the period on sufficient cause being shown for a further period of 2 months.
3. If the same is not received back within stipulated time (6 Months plus as extended), then Input Tax Credit shall be liable to be reversed.
4. Details of goods sent to job-worker and held in his stock on behalf of principal:
In terms of Rule 119 read 117 of the CGST Rules, every person shall, within 90 days of the appointed day or further extended period not exceeding ninety days, submit a declaration electronically in FORM GST TRAN-1, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by the job worker on the appointed day.

The said details are to be furnished by the principal as well as the job worker.

XV. Rates under Job Work

1. CGST rates for job work is as follows:
 - (i) CGST @2.5% in case of services by way of job work relating to:
 - (a) Printing of newspapers;
 - (b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
 - (c) All products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975
 - (d) Printing of books (including braille books), journals and periodicals;
 - (e) Printing of all goods falling under Chapter 48 or 49, which attract CGST @2.5%. or Nil
 - (f) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975
 - (g) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively

- (h) All food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975;
- (i) All products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975, except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;
- (j) Manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) manufacture of handicraft goods.
- (k) Where - The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 - Central Tax, dated September 15, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated September 15, 2017 as amended from time to time
- (ii) CGST @6% is case Services by way of job work in relation to-
 - (a) manufacture of umbrella;
 - (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @6%.
- (iii) CGST @ 2.5% in case of Services by way of any treatment or process on goods belonging to another person, in relation to printing of newspapers, books (including Braille books), journals & periodicals and all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil
- (iv) CGST @ 6% in case of Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49 which attract CGST @6%.
- (v) CGST @ 2.5% is case Tailoring services.
- (vi) CGST@9% in Manufacturing services on physical inputs (goods) owned by others, other than above.

{REFER – in case of IGST -Entry No.26 of Notification No. 8/2017- Integrated Tax (Rate) dated June 28, 2017 read with Notification No. 20/2017-Central Tax (Rate) dated August 22, 2017; Notification No. 39/2017- Integrated Tax (Rate) dated October 13, 2017; Notification No. 48/2017- Integrated Tax (Rate) dated November 14, 2017; Notification No. 1/2018- Integrated Tax (Rate) dated January 25, 2018}.

{REFER – in case of CGST- Entry No.26 of Notification No. 11/2017-Central Tax (Rate) dated June 28, 2017 read with Notification No. 20/2017-Central Tax (Rate) dated August 22, 2017; Notification No. 31/2017-Central Tax (Rate) dated October 13, 2017; Notification No. 46/2017-Central Tax (Rate) dated November 14, 2017 and Notification No. 1/2018- Central Tax (Rate) dated January 25, 2018.

XVI. Statutory provisions

Refer Annexure A.

XVII. Formats

1. Delivery challan (Annexure B)
2. Tax invoice by job worker (Annexure C)
3. Details of goods / capital goods sent to job worker and received back to be furnished (Annexure D) – Form GST ITC-04.

Annexure - A

Statutory Provisions

□ Section 143 of CGST Act, 2017 – 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:

Provided that the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said principal declares the place of business of the job worker as his additional place of

business except in a case—

- (i) where the job worker is registered under section 25; or
 - (ii) where the principal is engaged in the supply of such goods as may be notified by the Commissioner.
- (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.
- (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.
- (5) 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

❑ Section 19 of CGST Act, 2017 - Taking input tax credit in respect of inputs and capital goods sent for job work

- (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.
- (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.
- (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.

- (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.
- (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.
- (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.

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

Explanation— For the purpose of this section, “principal” means the person referred to in section 143.

❑ Section 141 of CGST Act, 2017 – 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.

- (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.

- (3) Where any excisable goods manufactured at a place of business had been removed without payment of duty for carrying out tests or any other process not amounting to manufacture, to any other premises, whether registered or not, in accordance with the provisions of existing law prior to the appointed day and such goods are returned to the said place on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, 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 from the said other premises 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.

❑ Rule 45 of Central Goods and Services Tax (CGST) Rules, 2017

- (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 55.
- (3) The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.
- (4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in FORM GSTR-1 and the principal shall be liable to pay the tax along with applicable interest.

नवनियुक्त जिला कलक्टर श्रीमती शुचि त्यागी का स्वागत एवं अभिनन्दन समारोह - 1 जून 2018



जिला कलक्टर का पुष्प गुच्छ से स्वागत करते हुए मानद महासचिव श्री आर के जैन



जिला कलक्टर का स्वागत करते हुए 'पानीवाले' एनजीओ के पदाधिकारी



स्वागत समारोह को सम्बोधित करते हुए जिला पुलिस अधीक्षक श्री प्रदीप मोहन शर्मा



समारोह में उद्बोधन देते हुए जिला कलक्टर श्रीमती शुचि त्यागी



स्वागत समारोह में उपस्थित मेवाड़ चेम्बर के सदस्यगण



जिला पुलिस अधीक्षक को स्मृति चिन्ह के रूप में पौधा भेंट करते हुए श्री दिनेश नौलखा व श्री आर के जैन



5 जून 2018 को राज्य के उद्योग मंत्री श्री राजपाल सिंह शेखावत से मुलाकात करते हुए चेम्बर का प्रतिनिधिमण्डल



आईटीसी-04 की तकनीकी समस्याओं के सम्बन्ध में इन्फोसिस की टीम का आगमन



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