



वर्ष 48 अंक 3
31 मार्च 2018

मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

उदयपुर, चित्तौड़गढ़, डूंगरपुर, बाँसवाड़ा, प्रतापगढ़

राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर



मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की 47वीं वार्षिक आम सभा के बाद निर्वाचित पदाधिकारी

मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री

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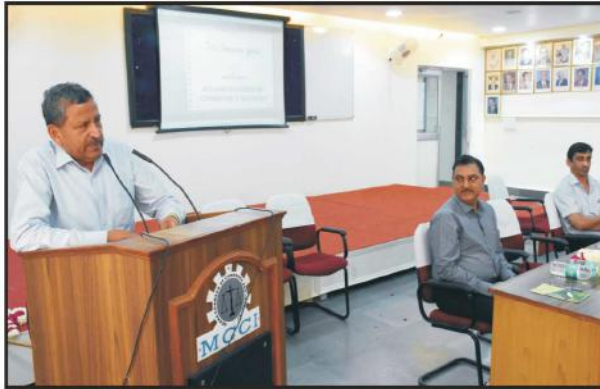
मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की 47वीं वार्षिक आम सभा दिनांक 27.03.2018



आमसभा में वार्षिक प्रतिवेदन प्रस्तुत करते हुए मानद महासचिव श्री आर के जैन।



कार्यकारणी समिति के चुनाव परिणाम घोषित करते हुए चुनाव अधिकारी पूर्वाध्यक्ष डॉ पी एम बेसवाल।



आमसभा को सम्बोधित करते हुए पूर्वाध्यक्ष श्री आर पी सोनी।



आमसभा में उपस्थित माननीय सदस्यगण।



आमसभा में उपस्थित माननीय सदस्यगण।



22 मार्च 2018 को मेवाड चेम्बर एवं पानीवाले एनजीओ की ओर से विश्व जल दिवस पर आयोजित कार्यक्रम।

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AT THE INTERNATIONAL LEVEL

International Chamber of Commerce, Paris (France)

AT THE NATIONAL LEVEL

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

Indian Council of Arbitration, New Delhi

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

Confederation of All India Traders, New Delhi

AT THE STATE LEVEL

Rajasthan Chamber of Commerce & Industry, Jaipur.

The Employers Association of Rajasthan, Jaipur.

Rajasthan Textile Mills Association, Jaipur

REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

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

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आमसभा में गतवर्ष के कार्यकलापों का विवरण देते हुए मानद महासचिव आर के जैन ने बताया कि वर्ष 2017 की सबसे महत्वपूर्ण घटना एक देश-एक कर के रूप में गुड्स एण्ड सर्विस टैक्स प्रणाली का 1 जुलाई से लागू होना रही है। देश के औद्योगिक एवं व्यापारिक जगत पर इसके दूरगामी परिणाम होंगे। जीएसटी लागू होने से पूर्व, मेवाड चेम्बर ने केन्द्र एवं राज्य सरकार स्तर पर विभिन्न मंत्री महोदयों एवं मंत्रालयों से लगातार सम्पर्क कर टेक्सटाइल उद्योग, मार्बल उद्योग आदि पर विशद चर्चाएं की। जीएसटी लागू होने से पूर्व उद्योग एवं व्यापार जगत को विस्तार से जानकारी देने के लिए कार्यशालाओं का आयोजन किया गया। जीएसटी लागू होने के बाद करारोपण की दरों एवं कार्यप्रणाली की विसंगतियों को लेकर पुनः चेम्बर के प्रतिनिधिमण्डलों ने विभिन्न स्तरों पर सम्पर्क किया, विभिन्न प्रतिवेदन भेजे एवं टेक्सटाइल सर्विसेज पर जीएसटी की दर 18 प्रतिशत से 5 प्रतिशत करवाने, मेनमेड फाइबर यार्न पर जीएसटी दर 18 प्रतिशत से 12 प्रतिशत करवाने, जीएसटी के विभिन्न रिटर्न, उनके सरलीकरण आदि के संबंध में महत्वपूर्ण सफलताएं प्राप्त की। हमने वर्ष के दौरान जीएसटी विषयक 9 कार्यक्रम आयोजित किये। उन्होंने पावर पाइन्ट प्रजेन्टेशन से वर्ष के दौरान मुख्य कार्यों, उनके फोटोग्राफ एवं न्यूज क्लिपिंग का भी प्रदर्शन किया।

एजेण्डा आइटम के प्रथम बिन्दु वर्ष 2016-2017 के अंकेक्षित लेखा-जोखा पास करने हेतु प्रस्तुत किये गये। श्री आर के जैन ने कहा कि वर्ष 2016-2017 के अंकेक्षित लेखा-जोखा वार्षिक प्रतिवेदन के साथ आपको प्रेषित किये गये थे, आशा है आपने अवलोकन किया होगा। किसी सदस्य की कोई टिप्पणी हो तो आमंत्रित है। तत्पश्चात् डॉ पी एम बेसवाल ने अंकेक्षित लेखा-जोखा पारित करने का प्रस्ताव रखा एवं श्री पी एस तलेसरा के समर्थन के साथ सर्वसम्मति से अंकेक्षित लेखा-जोखा पारित किये गये।

श्री आर के जैन ने वर्ष 2017-2018 के लिए चेम्बर के मानद ऑडिटर के रूप में मेसर्स एस डाड एण्ड कम्पनी को नियुक्त करने का प्रस्ताव रखा। जिसका समर्थन श्री अतुल सोमाणी ने किया एवं सभी सदस्यों की सहमति से मेसर्स एस डाड एण्ड कम्पनी को वर्ष 2017-2018 के लिये मानद ऑडिटर नियुक्त किया गया।

प्रबंधकारणी समिति के गठन के विषय में चुनाव अधिकारी डॉ पी एम बेसवाल को अपनी रिपोर्ट को सदस्यों के समक्ष प्रस्तुत करने के लिए आमंत्रित किया। चुनाव अधिकारी की रिपोर्ट के अनुसार प्रबंधकारिणी समिति में वर्ष 2018-19 के लिये संविधान अनुसार स्वतः चयनित प्रथम 20 एसोसियेट सदस्य एवं 20 सदस्य इस वर्ष रोटेशन अनुसार आये हैं जिनके नाम सदस्यों को वार्षिक बैठक के पत्र के साथ भेजे गये थे, जो कि निम्नानुसार है :

List of Associate Members who will be automatically be the Members of the Managing Committee 2018-19

Sr.	F.N.	Members Name	Representative
1	1	Birla Corporation Ltd.	Shri V.K.Hamirwasia
2	2	BSL Ltd (Process Division)	Shri A.K.Mehta
3	4	BSL Ltd	Shri J.C.Soni
4	10	Pratap Commercial Co.Pvt Ltd	Shri Hemant Mansinghka
5	11	Bhilwara Spinners Ltd.	Shri Ashok Kothari
6	14	RSWM Limited, Gulabpura	Shri S.C.Garg
7	21	Udaipur Mineral Development Syndicate Pvt Ltd	Shri S.C.Panigrahi
8	22	A Infrastructures Limited	Shri Anil Sharma
9	56	Shree Mahadeo Cotton Mills Ltd.	Shri Deepak Mansinghka
10	240	Sangam India Ltd.(Process Division)	Shri V.K.Sodani
11	245	Swastika Suitings Pvt Ltd.	Shri S.N. Soni
12	304	Sangam India Ltd.	Shri S.N.Modani
13	313	Ranjan Suitings Pvt Ltd.	Dr. P.M.Beswal
14	379	Sanwariyaji Texfab Industries Ltd	Shri Anil Kumar Garg

Sr.	F.N.	Members Name	Representative
15	393	Oswal Suitings Ltd.	Shri Sanjay Jain
16	394	J.K.Cement Works	Shri S.K.Rathore
17	427	Solar Synthetics Pvt Ltd.	Shri K.C.Nuwal
18	428	Shree Anant Syntex Ltd.	Shri Anil Soni
19	432	Janki Corp Limited	Shri R.N.Mittal
20	433	Ranjan Processors	Shri Mohit Bhimsariya
21	984	P S Board Mills	Shri Umesh Shah
22	985	Abhishek Enterprises	Shri Abhishek Jain
23	986	Prime Suitings Pvt Ltd	Shri Santosh Sarda
24	987	Sungrace Impex	Shri Deepak Dadlani
25	988	Namaskar Weaving Mills	Shri Kewal Chand Vohra
26	989	Bluecare Technosolutions	Shri S.K.Surana
27	991	MLV Technical Education & charitable society	Shri Naresh Vishnoi
28	992	Sanwariya Spuntex	Shri Kishan Lal Dadlani
29	993	Kaveri Minechem Pvt Ltd	Shri Nitesh Agarwal
30	996	Shivay Exim	Shri Sanjay Kumar Ajmera
31	997	Ajanta Transport Co	Shri Ram Gopal Agarwal
32	998	Hotel Ajanta	Shri Yogesh Agarwal
33	999	Realtech IT Solutions Pvt Ltd	Shri Pavan Mandowara
34	1001	Mass Automation	Shri Rahul Shrivastava
35	1002	Shantol Green Energy India Pvt Ltd	Shri Nirmal Sutaria
36	1003	Abhilasha Polyester	Shri Sunil Kumar Lodha
37	1004	Vardhan Texturisers pvt Ltd	Shri Bharat Bhushan
38	1005	Shree Bajaj Suitings Pvt Ltd	Shri Gajanand Bajaj
39	1006	Jainam Fab Pvt Ltd	Shri Archit Jain
40	1008	Reliable Mine Chem	Shri Mahavir Prasad Bhura

संविधान के अनुसार 10 सदस्य एसोसियट श्रेणी से चुनाव होकर आते हैं। इस श्रेणी में 10 नामांकन पत्र प्राप्त हुए एवं कोई नामांकन पत्र वापस नहीं लिये जाने से निम्नानुसार 10 एसोसियट सदस्य प्रबंधकारिणी समिति में निर्विरोध चयनित हुये हैं।

Sr.	Constituency	Name of Unit	Name of the person
1	Textile Industry	Nitin Spinners Ltd.	Mr. Dinesh Nolkha
2	Minerals & Allied Industry	Hindustan Zinc Limited, Rampura	Mr. R.P.Dashora
3	Cement, Building Materials, Iron & Steel, Chemicals, Fertilizers, Refectories	Sharda Spuntex Pvt Ltd	Mr. Anil Mansinghka
4	Weaving Industry	Manju Shree Syntex Ltd	Mr. M.D.Gagrani
5	Banking, Insurance & Service Providers	Samyak Synthetics Pvt Ltd	Mr. Shirish Jain
6	Textile Processing Industry	Rolex Processors Pvt Ltd	Mr. R.L.Kabra
7	Textile Machinery, Accessories Dyes & Chemicals	Sudiva Spinners Pvt Ltd	Mr. J.C.Laddha
8	General Industry	J.K.Tyre & Industries Ltd.	Mr. Anil Mishra
9	Trade General	Dr. Ashok Singhal	Dr. Ashok Singhal
10	Yarn Trade, Agents and others	Manglam Yarn Agencies	Mr. J.K.Bagrodia

संविधान अनुसार 12 साधारण सदस्य प्रबंधकारिणी समिति में विभिन्न श्रेणियों से चुनाव द्वारा चयनित होते हैं। इस श्रेणी में भी 11 नामांकन पत्र प्राप्त हुए। सभी 11 सदस्य निर्विरोध निर्वाचित हुए हैं, इसमें एक सीट खाली रही है। निर्वाचित नाम निम्नानुसार है :-

Sr.	Constituency	Name of Unit	Name of the person
1	Transportation, Logistics, Automobile, Motor Spirit & Machinery	Shree Goods Carriers	Mr. Sanmati Jain
2	Marble, Granite & Tiles		
3	Metals, Engineering & Electricals	Talesara Electric Stores	Mr. P.S.Talesara
4	General	Poddar Yarn Agencies	Mr. Suresh Poddar
5	Electronics & Computers	Rajasthan Commercial Co	Mr. S.L.Pokharna
6	Cottage, Small & Medium Scale Industries (MSME)	Modtex Texturisers Pvt Ltd.	Mr. K.K.Modi
7	Agriculture, Allied Trade, Oil Vanaspati & Readymade	Nathany Farm	Mr. S.P.Nathany
8	Professionals	Vinod Kumar Mansingka	Mr. V.K.Mansingka
9	General Trade	Furniture House	Mr. R.G. Agarwal
10	Chartered Accountant	A.K.Somani & Associates	Mr. Atul Somani
11	Cinema, Hospitals & Service Providers	Navlok Exhibitors Pvt Ltd	Mr. Rajeev Mukhija
12	Advocates & Tax Practitioners	R.K.Jain & Associates	Mr. R.K.Jain

संविधान अनुसार 4 सदस्य एसोसियेशन श्रेणी से चुनाव होकर आते हैं। इस श्रेणी में 4 नामांकन पत्र प्राप्त हुए हैं। इस श्रेणी से निम्न 4 सदस्य निर्विरोध निर्वाचित हुए हैं।

Sr.	Name of the Association	Name of Representative
1	Bhilwara Textile Agent Association	Mr. K.C.Prahladka
2	Synthetics Weaving Mills Association	Mr. Sanjay Periwat
3	The Cloth Merchants Association	Mr. P.R.Totla
4	Bhilwara Automobile M/C Dealer Association	Mr. Sumit Jagetia

उपस्थित सभी सदस्यों ने हर्ष ध्वनि के साथ नवनिर्वाचित कार्यकारणी सदस्यों का अभिनन्दन किया।

तत्पश्चात् मानद महासचिव ने पूर्वाध्यक्ष श्री आर पी सोनी को उद्बोधन के लिए आमंत्रित किया। आमसभा को सम्बोधित करते हुए श्री आर पी सोनी ने कहा कि बदलते समय के साथ मेवाड चेम्बर की जिम्मेदारी भी अब युवा पीढ़ी के कंधों पर है। उन्होंने कहा कि मेवाड चेम्बर को आर्थिक परिवर्तन के इस युग में महत्वपूर्ण भूमिका अदा करनी होगी। भीलवाड़ा जिले में एवं राजस्थान में किन क्षेत्रों में, किस तरह के उद्योगों में निवेश करना उचित होगा, यह उद्यमियों को समझाने में मेवाड अहम कार्य कर सकता है। जीएसटी लागू होने के बाद टेक्सटाइल उद्योग में इनपुट पर 18 प्रतिशत कर एवं आउटपुट पर 5 प्रतिशत कर होने से उद्योगों की वर्किंग कैपिटल की तरलता पर विपरीत असर पड़ा है। इसके समाधान के लिए राज्य एवं केन्द्र स्तर पर प्रयास करने होंगे। देश के अन्य राज्यों में उद्योगों को जो विशेष छुट एवं सुविधाएं मिल रही हैं, खासतौर से विद्युत दरों में उन सबको राज्य के मंत्रियों एवं वरिष्ठ अधिकारियों को समझाना होगा एवं राज्य में अनुकूल वातावरण बनाने में भूमिका अदा करनी होगी अन्यथा उद्यमी शैने-शैने अन्य राज्यों की ओर रुख करने लगेंगे। सामाजिक उत्तरदायित्व क्षेत्र में भी आम आदमी की आवश्यकताओं के अनुसार उद्योगों को कार्य करने के लिए प्रेरित करना होगा।

अन्त में बैठक सधन्यवाद समाप्त हुई।

(आर के जैन)

मानद महासचिव

आमसभा 27.03.2018 को उपस्थित सदस्यों की सूची निम्नानुसार है –

1	श्री दिनेश नौलखा	नितिन स्पिनर्स लिमिटेड
2	श्री जे सी लढढा	सुदिवा स्पिनर्स प्रा लि
3	श्री आर पी सोनी	पूर्वाध्यक्ष
4	श्री आर एल नौलखा	पूर्वाध्यक्ष
5	डॉ पी एम बेसवाल	रंजन सुटिंग प्रा लि
6	श्री वी के सोडानी	संगम इण्डिया लिमिटेड
7	श्री एस पी नाथानी	नाथानी फार्म

8	श्री एन एन जिंदल	जिंदल मार्बल प्रा लि
9	श्री जे के बागडोदिया	मंगलम यार्न एजेन्सीज
10	श्री आर के जैन	आर के जैन एण्ड एसोसियेट्स
11	श्री ए के सोमाणी	ए के सोमाणी एण्ड एसोसियेट
12	श्री पी एस तलेसरा	तलेसरा इलेक्ट्रीक स्टोर
13	श्री के के मोदी	मोडटेक्स टेक्सटराइजर्स प्रा लि
14	श्री रामेश्वर काबरा	रोलेक्स प्रोसेसर्स प्रा लि
15	श्री जे पी गदिया	रीको ग्रोथ सेन्टर उद्योग संस्था
16	श्री आर जी अग्रवाल	फर्नीचर हाउस
17	श्री कैलाश प्रहलादका	भीलवाडा टेक्सटाइल एजेन्ट एसोसियेशन
18	श्री वी एस तिवाडी	मारुती फाइबर्स प्रा लि
19	श्री सन्मति जैन	श्री गुड्स केरियर्स
20	श्री एस एल पोखरना	राजस्थान कॉमर्शियल कॉरपोरेशन
21	श्री आर पी रंगटा	टेक्सटाइल यार्न हाउस
22	श्री अशोक मंगल	आर एस डाणी एण्ड कम्पनी
23	श्री मुकेश जोशी	स्टारलाइट इण्डस्ट्रीज लिमिटेड
24	श्री राकेश मंत्री	राकेश एण्ड कम्पनी
25	श्री सुभाष चुग	हमीरगढ फिलिंग स्टेशन
26	श्री सुभाष चुग	भीलवाडा पेट्रोलियम डीलर एसोसियेशन
27	श्री सुधीर राठी	राठी पाइप एण्ड सेनेट्रीवेयर्स
28	डॉ अशोक सिंघल	
29	श्री अर्चित जैन	जैनम फेब प्रा लि
30	श्री विवेक शाह	शाह एकिजम
31	श्री वी के मानसिंगका	
32	श्री ए के मेहता	बीएलएल लिमिटेड (प्रोसेस डिवीजन)
33	श्री जे सी सोनी	बीएलएल लिमिटेड
34	श्री राजीव मुखिजा	नवलोक एकिजबिटर्स प्रा लि
35	श्रीमति अर्पना सामसुखा	स्विफ्ट कॉलेज
36	श्री एस के गोयल	मृदुल मैन्थोर मिल्स प्रा लि
37	श्री जी सी जैन	सम्यक सिन्थेटिक्स प्रा लि
38	श्री जे पी अग्रवाल	सतरंगी टेक्सटाइल प्रा लि
39	श्री विवेक संगतानी	सीता मार्केटिंग सर्विसेज
40	श्री विजय कोठारी	सर्विकॉम रेयन इण्डिया
41	श्री पी आर तोतला	दी क्लोथ मर्चेन्ट एसोसियेशन
42	श्री सुरेश चन्द्र अग्रवाल	
43	श्री भवानी शंकर डुडानी	बी एस केमीकल्स
44	श्री पवन मण्डोवरा	रियलटेक आईटी सोल्युशन
45	श्री सुमित जागेटिया	भीलवाडा ऑटोमोबाइल मशीनरी डिलर्स एसोसियेशन
46	श्री दिलीप गोयल	गोयल डी. कुमार एण्ड कम्पनी
47	श्री रामगोपाल अग्रवाल	अजन्ता ट्रांसपोर्ट
48	श्री सुरेश पोद्दार	पोद्दार यार्न एजेन्सीज
49	श्री एल बी रांका	वेस्टर्न सुटिंग प्रा लि
50	श्री सुरेन्द्र संकलेचा	सुधीर सिन्थेटिक्स प्रा लि
51	श्री मुकेश पाटोदिया	पाटोदिया ट्रेडिंग कम्पनी
52	श्री गजानन्द गजाज	श्री बजाज सुटिंग प्रा लि

53	श्री आर के समदानी	राघव सिन्कोटेक्स प्रा लि
54	श्री के सी जैन	स्मार्ट ट्रेडर्स
55	श्री के एस सेठिया	जेन बसन्त स्पिनर्स
56	श्री योगेश लढ्ढा	मनोमय टेक्स इण्डिया लि
57	श्री अशोक शर्मा	धरतीधन एग्रोटेक प्रा लि
58	श्री सुरेन्द्र जैन	सोलर एक्सप्लोर
59	श्री प्रदीप सांखला	सीजन्स इन्टरनेशनल प्रा लि
60	श्री पंकज ओस्तवाल	मध्यभारत एग्रो प्रोडक्ट्स लिमिटेड
61	श्री विनोद जैन	प्रतिक्षा इण्डस्ट्रीज

आमसभा 27.03.2018 को निम्न सदस्यों ने अवकाश के लिए प्रार्थना की, जिसे मंजूर किया गया –

1	श्री अनिल मानसिंहका	शारदा स्पनटेक्स प्रा लि
2	श्री संजय पेडीवाल	सिन्थेटिक विविंग मिल्स एसोसियेशन
3	श्री राजेश कक्कड	बिरला कॉरपोरेशन लिमिटेड
4	श्री आर पी दशोरा	हिन्दुस्तान जिंक लिमिटेड, आगुचा



मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री, भीलवाडा कार्यकारिणी समिति की बैठक दिनांक 27.03.2018

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री की वार्षिक आमसभा दिनांक 27.03.2018 को मेवाड़ चेम्बर भवन में आयोजित की गई। तत्पश्चात् नवनिर्वाचित कार्यकारिणी सदस्यों की बैठक आयोजित की गई। बैठक की अध्यक्षता पूर्वाध्यक्ष श्री आर पी सोनी ने की।

पदाधिकारी चुनाव

बैठक में चुनाव अधिकारी डॉ पी एम बेसवाल ने पदाधिकारियों के लिए नाम आमंत्रित किये। विभिन्न प्रस्तावकों एवं समर्थकों के साथ सर्वसम्मति से निम्न पदाधिकारियों का चयन किया गया।

पद	नाम
अध्यक्ष	श्री दिनेश नौलखा
वरिष्ठ उपाध्यक्ष	श्री जे के बागडोदिया
उपाध्यक्ष – प्रथम	श्री आर पी दशोरा
उपाध्यक्ष – द्वितीय	श्री राजेश कक्कड
उपाध्यक्ष – तृतीय	श्री जे सी सोनी
मानद महासचिव	श्री आर के जैन
मानद सयुक्त सचिव	श्री के के मोदी
मानद कोषाध्यक्ष	श्री विनोद मानसिंहका

अन्त में बैठक सधन्यवाद समाप्त हुई।

(आर के जैन)
मानद महासचिव

कार्यकारिणी समिति की दिनांक 27.03.2018 को उपस्थित सदस्यों की सूची निम्नानुसार है –

1	श्री दिनेश नौलखा	नितिन स्पिनर्स लिमिटेड
2	श्री जे सी लढ्ढा	सुदिवा स्पिनर्स प्रा लि
3	श्री आर पी सोनी	पूर्वाध्यक्ष

4	श्री आर एल नौलखा	पूर्वाध्यक्ष
5	डॉ पी एम बेसवाल	रंजन सुटिंग प्रा लि
6	श्री वी के सोडानी	संगम इण्डिया लिमिटेड
7	श्री एस पी नाथानी	नाथानी फार्म
8	श्री जे के बागडोदिया	मंगलम यार्न एजेन्सीज
9	श्री आर के जैन	आर के जैन एण्ड एसोसियेट्स
10	श्री ए के सोमाणी	ए के सोमाणी एण्ड एसोसियेट
11	श्री पी एस तलेसरा	तलेसरा इलेक्ट्रीक स्टोर
12	श्री के के मोदी	मोडटेक्स टेक्सटराइजर्स प्रा लि
13	श्री रामेश्वर काबरा	रोलेक्स प्रोसेसर्स प्रा लि
14	श्री आर जी अग्रवाल	फर्नीचर हाउस
15	श्री कैलाश प्रहलादका	भीलवाडा टेक्सटाइल एजेन्ट एसोसियेशन
16	श्री सन्मति जैन	श्री गुड्स केरियर्स
17	श्री एस एल पोखरना	राजस्थान कॉमर्शियल कॉरपोरेशन
18	डॉ अशोक सिंघल	
19	श्री अर्चित जैन	जैनम फेब प्रा लि
20	श्री वी के मानसिंगका	
21	श्री ए के मेहता	बीएलएल लिमिटेड (प्रोसेस डिवीजन)
22	श्री जे सी सोनी	बीएलएल लिमिटेड
23	श्री राजीव मुखिजा	नवलोक एक्विजिबिटर्स प्रा लि
24	श्री जी सी जैन	सम्यक सिन्थेटिक्स प्रा लि
25	श्री पी आर तोतला	दी क्लोथ मर्चेन्ट एसोसियेशन
26	श्री पवन मण्डोवरा	रियलटेक आईटी सोल्युशन
27	श्री सुमित जागेटिया	भीलवाडा ऑटोमोबाइल मशीनरी डिलर्स एसोसियेशन
28	श्री रामगोपाल अग्रवाल	अजन्ता ट्रांसपोर्ट
29	श्री सुरेश पोद्दार	पोद्दार यार्न एजेन्सीज
30	श्री गजानन्द गजाज	श्री बजाज सुटिंग प्रा लि

कार्यकारणी समिति की बैठक दिनांक 27.03.2018 को निम्न सदस्यों ने अवकाश के लिए प्रार्थना की, जिसे मंजूर किया गया –

1	श्री अनिल मानसिंहका	शारदा स्पनटेक्स प्रा लि
2	श्री संजय पेडीवाल	सिन्थेटिक विविंग मिल्स एसोसियेशन
3	श्री राजेश कक्कड	बिरला कॉरपोरेशन लिमिटेड
4	श्री आर पी दशोरा	हिन्दुस्तान जिंक लिमिटेड, आगुचा



राज्य मंत्रीपरिषद की बैठक में कई महत्वपूर्ण निर्णय

जयपुर में 20 मार्च 2018 को माननीया मुख्यमंत्री श्रीमती वसुन्धरा राजे की अध्यक्षता में मुख्यमंत्री कार्यालय में हुई मंत्रीपरिषद की बैठक में 1 लाख 8 हजार नौकरियों की समयबद्ध भर्ती, भूतपूर्व सैनिकों को राज्य सेवाओं में 5 प्रतिशत आरक्षण, 2 लाख कृषि कनेक्शन देने एवं 1 मई से न्याय आपके द्वार अभियान का चौथा चरण शुरू करने सहित कई महत्वपूर्ण निर्णय लिए गए।

संसदीय कार्य मंत्री श्री राजेन्द्र राठौड़ ने बताया कि **रिफ्स के लाभ अब एसजीएसटी के आधार पर** राज्य में निवेश के माध्यम से रोजगार सृजन को प्रोत्साहन देने के लिए लागू राजस्थान निवेश प्रोत्साहन योजनाओं का लाभ अब देय एवं जमा कराये गए स्टेट जीएसटी के आधार पर दिया जाएगा। अब तक राजस्थान निवेश प्रोत्साहन योजनाओं में मिलने वाले लाभ जमा कराए गए वैट और सीएसटी पर आधारित थे। इसी प्रकार इन योजनाओं के अंतर्गत मनोरंजन कर में छूट प्राप्त इकाइयों को भी जमा कराए गए स्टेट जीएसटी के आधार पर ही कैपिटल इन्वेस्टमेंट सब्सिडी तथा निवेश अनुदान देय होंगे।

REPRESENTATIONS

MCCI/60/2017-2018/ 495

Dated 07.03.2018

Hon'ble Smt. Vansundhara Raje ji
Hon'ble Chief Minister,
Govt of Rajasthan,
Jaipur.

Sub: Development of Textile Industry in Rajasthan-availability of electricity/power at competitive rates and other related matters.

Respected Madam,

In Rajasthan, the textile industry is the major growth driver and employment provider. Bhilwara, Banswara has emerged as the major textile hub in the State. In Bhilwara, the textile industry provides direct employment to more than 65000 persons. In Banswara, which is a tribal belt, it provides employment to more than 10000 persons. The Textile in these districts provide employment more than 5000 women.

In Resergent Rajasthan 2015, for Bhilwara District 35 MOU for 32171 crores were signed with employment generation for more than 29000 persons. Out of these 12 MOU were materlized that too only by the textile industry. The new units for investment of about 12000 crore with employment generation of about 15000 persons were established in Bhilwara and Banswara districts. The textile industry can further grow with proper infrasture support including that of power/electricity.

We wish to submit that major textile states like Maharastra, Gujrat, Andhra Pradesh etc are attracting the textile enterprenuers with many type of subsidy, rebate in electricity rate and with low tariff of electricity for textile industry. In such conditions, to be competitive, the textile industry in Rajasthan also need proper support from the Government in way of subsidy, rebate in electricity rate and with low tariff. It is also required that the other power related issues should also be solved.

We give hereunder a comparative statement of power tariff for major textile states.

POWER TARIFF COMPARISON STATEMENT							Rupees KWH
S.no.	Head	Rajasthan	Punjab	Haryana	Himachal Pradesh	Madhya Pradesh	Maharashtra (Vidharbh)
	Supply Voltage	33/132	66/132	66/132	33/66	33	33
1	Energy charges	7.30	5.00*	5.95	4.31	5.65	7.07
	Less Rabate to Textile industry						1.52
2	Fix/demand charges-Approx	0.29	-	0.28	0.65	0.85	0.37
3	Voltage rebate	-0.22		-	-	0.39	1.00
4	Electricity duty	0.40	0.10	0.10	0.56	0.50	0.72
5	Water cess	0.10	-	-	-	-	-
6	Urbencess	0.15	-	-	-	-	-
7	Continuous supply surcharges	-	0.10	-	-	-	-
8	Fuel supply adjustment	-	0.02	0.65	-	0.39	0.50
	Less Rabate to Textile industry						0.40
9	Peak load charges -Approx	-	-	0.30	0.20	-	-
10	T O D Tariffs	-	-	-	-	-	0.22
11	Prompt Discount	-	-	-	-	-	0.07
12	M C Tax	-	-	0.05	-	-	0.09
	Net Power Cost	8.02	0.22	7.33	5.72	6.22	5.54
	Note:- Max. Demand Charges (Per KVA applicable)	185.00	-	170.00	400.00	610.00	250.00
	ED %				13%		9.30%
							* special Tariff of Rs 5.00 Announced by Punjab Govt

- ❑ The Maharashtra Govt. has announced in recent Textile Policy 2018-23 Rs. 2 per unit subsidy to spinning mills in Maharashtra State.
- ❑ Madhya Pradesh – A rebate of 10% in energy charges is applicable for incremental monthly consumption and a rebate of Rs. 2 per unit incremental units for reduction in captive consumption (Source Retail Supply Tariff order FY 17-18 MPERC)
- ❑ Telangana – Power tariff subsidy of Rs.2 per unit for new conventional and technical textile mills for 5 years announcement date 18.8.2017 GOMS No. 59.

From the above, it is indicated that the power tariff in Rajasthan is the highest and in this competitive era, the State Government should pay attention on this critical issue and should announce special power tariff for the textile industry.

Power purchase from open access

Central Government committing for 24 by 7 power availability, thinking for "One Nation , One grid, One Rate" policy makers expecting great reforms in power and energy sector through "UDAY YOJNA" in the country and state Govt is expected to continue encouraging captive power generation and power through open access.

Contrary to above, steps taken by State Govt in last two years has been detrimental to open access regime and development of renewable energy,

The trend of charges of Interstate open access has been as under:

Cost impact of Power purchase from IEX on 132 KV

Particulars	Present (2016-till date)	2015-16	2015-14	2014-15	2013-14
Cross Subsidy Surcharge	1.63	0.18	0.18	0.18	0.18
Additional Surcharge	0.80	0.00	0.00	0.00	0.00
Wheeling Charges	0.01	0.01	0.01	0.01	0.01
Water Cess Charges	0.10	0.10	0.10	0.10	0.10
Urban Cess Charges	0.15	0.15	0.15	0.15	0.15
Electricity Charges	0.40	0.40	0.40	0.40	0.40
STU Transmission Charges	0.33	0.32	0.31	0.28	0.26
CTU Transmission Charges	0.29	0.28	0.26	0.21	0.22
Scheduling etc	0.03	0.03	0.03	0.03	0.03
Fees	0.01	0.01	0.01	0.01	0.01
Total	3.75	1.48	1.45	1.37	1.36
YOY increase	153.58%	2.07%	5.84%	0.74%	

Rise in charges to the tune of 154% is just intolerable for labour and power intensive manufacturing textile units in Rajasthan, so it does affect textile Industries in the state besides many expansion projects are at stand still situation.

It will be most relevant to mention here that, states like Jharkhand offering 50% concession of power rates for 7 years and 100% exemption on electricity duty for 7 years for any new investment in textile sector in the state. It's an eye opening step of Jharkhand Govt. Other states like Punjab Govt recently declared fixed tariff for next 5 years for industries which is quite lower than Rajasthan. MP gives rebate of Rs 2 per unit to consumers switching over to state supply.

Please appreciate that in the age of cut-throat competition, power cost plays major role, in present economic scenario it is very difficult for industries in Rajasthan to compete with Industries of neighboring states.

Thus, combined additional burden of additional Surcharge and Cross Subsidy Surcharge have dealt a heavy blow on the Textile Industries and rendered them uncompetitive and it has become practically impossible for our members to purchase power from power Exchange/third party under Open Access.

We further wish to bring following facts to the notice of your good self:-

(1) Additional Surcharge (w.e.f. 01.05.16): of Re 0.80 per unit imposed on Inter all open access consumers of state: We submit that;

Additional Surcharge of Rs 0.80 per unit imposed vide order dated 24th Aug 2016 passed by Rajasthan Electricity Regulatory Commission (RERC) on power consumed through interstate open access, This new levy has been made applicable w.e.f. 1st May 2016. It has been made effective retrospectively.

Secondly, -this Additional Surcharge has been levied to compensate the State Discoms for stranding of power generation capacity contracted by them under long term Power Purchase Agreement (PPA) because of procurement of power by their

consumers from sources other than local Discern under open access arrangement. Whereas this has been applied for all kind of transaction even on day ahead transactions.

New open access regulation 2016, will safe guard stranding of power hence this levy many be reviewed and removed.

We request for its review at your level so as to abolish this levy in view of new open access rules 2016.

(2) Levy of Cross Subsidy surcharge (CSS) Rs 1.63 per unit.

RERC vide its order dated. 01.12.16 has levied CSS @ Rs 1.63 per unit for 132 KV customers, Rs 1.39 per unit for consumers on 33 KV and Rs 0.63 per unit for consumer on 11 KV, Relevant regulation prohibits such levy beyond 20% of energy charges, as such maximum levy could be Rs .1.46 per unit if at all it unavoidable.

We request for suitable direction to authorities for review it and rationalise it,

(3) Recovery of 'cross subsidy surcharge' from 1st April 2014 till 30th Nov 2016 without any reference notification.

CSS notification dated 01.12.2016 has no nexus with old notification, means it is fresh levy,

Consumer remained under wrong belief of DISCOM and at the other had DISCOMs of Rajasthan monopolistically continued to recover Cross Subsidy Surcharge without any notification from 01st April 2014 to 30th Nov 2016. Many members requested to refund it with interest.

Kindly instruct DISCOM to refund the undue collected amount.

(4) New Open access regulation 2016 came in force in the year 2016, thereby all inefficiencies have been shifted to consumers. There are many provision in the said regulation through which penalties were imposed where open access consumer has no control over the system, the same are narrated as below:

1. 4(5) and First Proviso to Clause 4(5) : No power cut shall be imposed by the licensee on open access consumers who are on independent feeders connected to 132 KV or above Grid Sub-station irrespective of their supply voltage to the extent of power availed through open access. Provided that in case power is drawn from the licensee beyond the scheduled power during power cut period, the licensee shall bill the excess energy drawn during this period at four times the tariff applicable to that consumer category.

The licensee may also disconnect the feeders if system conditions so warrant and no compensation shall be paid for the un-utilized open access power. The supply shall be restored on submission of written undertaking to adhere to the schedule. In case the default persists for a continuous period of 3 days, the facility of open access shall be liable to be withdrawn for a month.

Penalty for excess consumption beyond OA schedule during power cut period is 4 times of the Tariff. How a consumer is responsible for such situation.

2. 21(1) (1): Any under-injection with respect to the schedule approved by the SLDC by an open access customer shall be settled at higher of the applicable deviation rates as notified in CERC Deviation Settlement Mechanism Regulations 201-1 amended from time to time or energy charge at the rate of Temporary Tariff applicable for HT (NDS) category as determined by the Commission from time to time;

Normally captive generator doesn't stop generating until system is available. Non availability of system and curtailment imposed must be considered as force major condition and the consumer must be allowed to revise its schedule to the extent of regular demand for which it is paying,

3. 21(1) (ii): Any over-injection up to 5% in a time block of 15 minutes and averaging up to 1% over a day with respect to the schedule approved by the SLDC by an open access customer shall be compensated at the deviation charge rate at frequency of 50 Hz. or applicable deviation charge rate (as notified in CERC Deviation Settlement Mechanism Regulations 2014 amended from time to time) whichever is less;

Now, over injection is payable @ Rs, 1.78 per unit or UI rate whichever is low. This over injection does not includes any under drawl energy of captive consumer's sister-concern units.

Earlier, over injection was paid at a price decided through directives of Govt of Rajasthan (Copy enclosed). Such directions of GoR yet not withdrawn, this directive was over and above regulations and had some good purpose of keeping it, Authorities may be advised accordingly. Little over injection up to 5% may be considered for payment at prevailing UI rate.

4. 21(1) (iii): Any under drawl with respect to the schedule approved by the SLDC by an open access consumer shall not be compensated and this under drawl shall be considered to be attributable to the consumer; Now, no compensation is permitted for under drawl of energy with respect, to captive consumers as well as IEX purchase,

Authorities may consider to encourage Captive power generation in the state.

5. 21(1) (v): Any over drawl with respect to the schedule approved by the SLDC, by an open access customer who is also a consumer of Distribution Licensee of his area of supply, shall be considered as the drawal from Discom and the open

access consumer shall be required to pay charges for the excess capacity utilized computed in the manner specified in regulation 26 for the entire month equal to the same percentage of the fixed and energy charges by which percentage the excess demand has actually been availed during the month on the rates specified in the tariff orders in force. However, the excess capacity utilized up to 5% of capacity allocation occurring to the extent of two time blocks of 15 minutes each during a month shall be exempted.

Means, Drawl beyond schedule is to be considered as HT consumption with penal charges considering excess capacity utilized. If we have a Contract Demand of 5 MVA (say 5 MW) and in particular block, we scheduled 4 MW wheeling power. In this case, our admissible drawl from grid would be 1 MW, Thus, we can draw 4 MW power from wheeling and 1 MW from Grid without attracting any penal consequences. Drawl beyond 1 MW will be subject to penal charges though it is within total contract demand of 5 MW.

It is requested to consider drawl up to contract demand in case force major situation of curtailments and non-availability of transmission system without considering excessive demand and penalty thereupon.

6. 25 clause: Adjustment of Energy

Please appreciate that renewable energy has been under compulsion of RPO, it is not commercially viable standalone until Govt incentivize it. Renewable energy is nature dependent and cannot be regularized and scheduled as conventional energy. Specially for renewable energy in captive route we suggest to keep existing priorities of energy adjustments viz; CPP

STOA including exchange

Renewable power; Banked energy

7. 26(8): If the actual drawal in a block is higher than the admissible drawal, then the percentage excess drawal shall be calculated on the admissible drawal and the highest percentage of such excess drawal of all blocks during a month shall be considered as excess capacity (demand) utilized during that month and shall be billed as per regulation 21 (v).

Means, An open access consumer will be penalized for full month for one mistake which may be due to force major circumstances also, It is requested to limit the penalty for a day maximum in case no force major is attributable.

Renewable Power Obligation:

1. Concessional transmission charges and Banking facility of wind power installed for captive consumption has also been withdrawn from 1st April 2014, the same was taken up with authorities but still no result, it demotivated wind power installations in the state despite good potential. It is further stated that 50% of transmission charges were there along with seasonal banking of wind power till 31.03.2014. Please appreciate that in case of renewable power the plant load factor remains approximately 20% and we are paying transmission charges at full rate for 100% capacity, which becomes 5 times charges of conventional power.

We wish to submit that transmission charges of conventional power is Rs 0.22 per unit {Rs 157.21 per KW/PM) and the same on wind power transmission is Rs 1.10 per unit (On 20% PLF). How one can inspire investment in renewable energy field in Rajasthan despite good potential.

Renewable Power Obligation can be met with if facilities are commercially viable. There is need of restoration of old provisions and the DISCOM authorities must look at the matter of stranding of power or compulsion of RPO FULFILMENT may please be abolished.

2. RRECL portal for Registration of solar power project is not working: Many consumers wish to install roof top solar power projects and ground mounted solar power plant to utilise available resources. The portal meant for registration of such projects is inoperative, in view of commitment of Government of India to develop solar power in the country; it needs your support and directions.

REQUESTS:

To sum up issues, we request to;

1. Special power tariff for the textile industry.
2. Review levy of additional surcharge.
3. Review retrospective applicability of additional surcharges.
4. Review levy of cross subsidy surcharges.
5. Review illogical recovery of cross subsidy for the period from 01.04.2014 to 30.11.2016
6. Remove various difficulties faced by open access consumers due to new open access rules 2016
7. Look in to the possibility of restoring concessional transmission charges facilities on transmission of wind power on per unit basis in parity of conventional power transmission.
8. Restore power banking provision of wind power for captive use.

We hope you will very kindly look into our above submission and will consider them in view of further development of the

textile industry in the State. In case you desire, a brain storming session may be organized for firsthand knowledge of the power problems.

With Best Regards

CS R.K.Jain
Hon'y Secretary General

Similar representation were sent to Hon'ble Shri Pushpendra Singh ji, The Minister of State (Energy), Rajasthan, Shri Sanjay Malhotra, Pr.Secretary to Government, Energy Department, Rajasthan.



एमसीसीआई / 54 / 2017-2018 / 498

दिनांक 19.03.2018

माननीय श्री पियूष जी गोयल
माननीय रेल मंत्री
भारत सरकार
नई दिल्ली

विषय : भीलवाडा जिले में प्रस्तावित मेमू कोच फेक्ट्री स्थापना के लिए बजट आवंटन ।

मान्यवर,

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री पिछले 50 वर्षों से कार्यरत दक्षिण राजस्थान का मान्यता प्राप्त संभागीय चेम्बर है। दक्षिण राजस्थान मुख्यरूप से सीमेन्ट, टेक्सटाइल, मार्बल, मेजर मिनरल उत्पादन का प्रमुख केन्द्र है। क्षेत्र के सभी बड़े सीमेन्ट प्लांट—बिडला सीमेन्ट, आदित्या सीमेन्ट, जेके सीमेन्ट, मार्बल उद्योग—आर के मार्बल, इनानी मार्बल, मेजर मिनरल उद्योग—हिन्दुस्तान जिंक, जिन्दल शॉ, टेक्सटाइल उद्योग यथा संगम ग्रुप, एलएनजे भीलवाडा ग्रुप, सुजुकी, बांसवाडा सिन्टेक्स, नितिन स्पिनर्स सहित हमारे 470 से अधिक सदस्य हैं। मेवाड चेम्बर 45 हजार करोड से अधिक वार्षिक टर्नओवर एवं 10 हजार करोड से अधिक निर्यात करने वाली इकाईयों का प्रतिनिधित्व करता है।

केन्द्र सरकार द्वारा भीलवाडा जिले में मेमू कोच फेक्ट्री की स्थापना की घोषणा की गई थी। तदनुसार राज्य सरकार ने इस फेक्ट्री की स्थापना के लिए आवश्यक भूमि 1292.14 बीघा का आवंटन जिले के रुपाहेली क्षेत्र में कर दिया गया था। रेलवे प्रशासन द्वारा उक्त भूमि अधिग्रहित कर, सीमांकन कर इस उद्योग की स्थापना हेतु शिलान्यास भी किया गया था। इस उद्योग का निर्माण भारत हेवी इलेक्ट्रीकल्स लिमिटेड द्वारा किया जाना प्रस्तावित था। इसके लिए भारत हेवी इलेक्ट्रीकल्स लिमिटेड के वरिष्ठ अधिकारियों एवं विशेषज्ञों की एक टीम ने अगस्त 2013 में प्रारम्भिक निरीक्षण एवं सर्वे भी पूरा कर लिया है।

पूर्व में रेलमंत्री माननीय श्री सदानन्द गौडा द्वारा इस उद्योग की स्थापना की प्रारम्भिक कार्यवाही हेतु बजट आवंटन भी किया गया था। लेकिन स्थापना की दिशा में कुछ विशेष प्रगति नहीं हुई है।

अतः आपसे सादर निवेदन है कि रेलवे प्रशासन को उक्त फेक्ट्री स्थापना हेतु त्वरित कार्यवाही करने एवं इसके लिए आवश्यक धनराशि का प्रावधान करने की कृपा करावें, जिससे माननीय प्रधानमंत्री जी की "मेक इन इण्डिया" के तहत मेमू कोच फेक्ट्री स्थापना में प्रगति होकर जिले में एक हजार से अधिक रोजगार सृजित हो सकेंगे। साथ ही जिससे मेमू कोच फेक्ट्री के साथ अन्य सहायक उद्योगों की स्थापना से हजारों अन्य लोगों को भी रोजगार मिलेगा।

सादर।

भवदीय

वास्ते मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री

(आर के जैन)

मानद महासचिव

यह प्रतिवेदन माननीय चेयरमैन, रेलवे बोर्ड, श्रीमान महाप्रबंधक, उ.र. पश्चिम रेलवे, जयपुर, श्री सुभाष बहेडिया, माननीय सांसद, भीलवाडा, डॉ. रघु शर्मा, माननीय सांसद, अजमेर को भी भेजे गये।

RESERVE BANK OF INDIA
DEPARTMENT OF ECONOMIC AND POLICY RESEARCH
REGIONAL EXPECTATIONS SURVEY FOR MONETARY POLICY
 FOR STATE GOVERNMENT AGENCIES, BANKING, INDUSTRIAL, TRADE ASSOCIATIONS/UNIONS,
 STATE CHAMBER OF COMMERCE, ETC.

(STATE/REGION_-RAJASTHAN)

Details of the Respondent

Name	MEWAR CHAMBER OF COMMERCE AND INDUSTRY
Address	Bhilwara
E-mail	mcci@mccibhilwara.com
Phone/Fax No.	9414110844

1: State of the Economy

- a) What is the near-term outlook for economic activity/GDP growth?
Around 7%
- b) Which are the major factors that could push up the growth momentum?
 Thrust on Infra structural Spending
 i) **Better investment climate-Better Moody's rating**
 ii) **Streamlined GST**
 iii) **Export likely to increase due to revival of Global growth**
 iv) **Sound macroeconomic fundamentals-fiscal deficit-3.5% of GDP and inflation-4.2% in Feb 2018**
- c) Which are the major risks that may drag down growth momentum?
 Slowdown of infrastructure funding
 i) **Subdued private investment**
 ii) **Twin Balance sheet problem persist**
 iii) **Deglobalisation and protectionism risks and rising oil prices**
 iv) **Agrarian distress**
 v) **Curtailed of sanction limit by Banks**
 vi) **Unpredictable Monsoon**

2. Agricultural Sector

- a) What are the major challenges facing the agriculture sector?
 Low productivity
 i) **High cost of inputs-fertilizers and increase mechanization**
 ii) **Low productivity due to fragmentation**
 iii) **Non remunerative prices**
 iv) **Low irrigation coverage**
 v) **Lack of infrastructure-Roads, Cold storage, warehouses, food processing industries**
 vi) **Lack of integration between farm and non farm sector**
- b) Which policy measures can help address some of the challenges?
 i) **Input cost related**
 a) **promote by bio-fertilizers and bio-pesticides**
 b) **Integrated pest management**
 c) **100% Neem coated urea**
 ii) **Productivity**
 a) **Soil health card**
 b) **Around 700 Kishan Vigyan Kendra opened-more required.**
 iii) **Remunerative prices**
 a) **E-Nilam**
 b) **Primary processing facilities at farm end**

- c) **PM Fashal Bima Yojana**
- iv) **Irrigation**
Primary Krishi Sichai Yojana-A1BP, Micro irrigation
- v) **Infrastructure**
Sampada Yojana & Bharat Mala Yojana
- vi) **Integration of farm and nonfarm**
 - a) **11000 crore dairy fund**
 - b) **Fisheries policy**

3. Industrial Sector

- a) What according to you is the outlook for the industrial sector and the services sector Gross Value Added (GVA) growth in 2018-19? By when do you expect a significant pick-up and in which sectors / sub-sectors?

2018-19-GVA-Industrial Sector 8%, Service Sector 9%

Potential sector-

Textile-export potential, Labour law reforms-allow fixed term employment

Electronics-

Cement & Steel

- b) What is the outlook for the MSME sector growth in 2018-19? What are the key impediments to durable stronger growth momentum in the sector?

Growth outlook 12 to 14% CAGR in next five year

Impediments-

- a) **Unavailability of timely credit flow**
- b) **Higher power tariff**
- c) **Cost of production-high**
- d) **Competition with cheaper imported goods**

Opportunities & steps

- a) **Liberal policy for MSME for both short and long term**
 - b) **Favourable tax policy like low GST rates or special GST rate and 25% direct tax rate**
 - c) **Revise definition for MSME sector – more wide coverage**
 - d) **Favourable Govt policy for skilling manpower for MSME**
- c) Given the transformational nature of GST tax reform, what is your assessment on its impact on MSME sector performance in 2017-18?

Initially, compliance problems but gradually going to stabilize

Since, number of registration for tax payment has gone up, it indicate better prospect in near future.

- d) What is your assessment of the impact of working capital challenges related to implementation of GST in the MSME sector?
- a) **Set off problem-High instance of tax burden**
 - b) **Regressive impact on working capital cycle**
 - c) **Poor debt collection due to Demonetization and compulsory banking transaction**
 - d) **Administrative cost increased due to GST-CA fees etc**
- e) What is your assessment of access to and cost of credit for the MSME sector?
- a) **Post Demonetization, Banking cost of deposit has gone resulting higher lending cost**
 - b) **Low credit by banks to MSME sector, only about 20% of total credit**
- f) Which of the Government / RBI schemes to promote the MSME sector have gained traction and which measures need suitable modifications?
- a) **To enmark certain percentage of credit for MSME sector**
 - b) **Separate MCLR for MSME borrowers**
 - c) **Easy credit rating for MSME sector**

4. Services Sector

- a) What is your outlook for growth in domestic IT services in terms of sectors where the order flow is sustained / picking up and sectors where deeper penetration is envisaged?
- a) **Global protectionist measures have negative impact**
 - b) **Outlook for expansion should be preferred in under developed countries and use of advance technology in developing countries.**
- b) What is your assessment on the likely impact of Artificial Intelligence (AI) and automation on employment and productivity in India?
- a) **In short term-Not much impact expected but in long term it will definitely decrease employment**
 - b) **In both short and long term-productivity will improve**
- c) What is your assessment on the outlook for export growth in 2018-19? By when do you expect a significant pick-up and in which sectors?
- a) **Only moderate growth is expected.**
 - b) **Significant pickup will be after general election and Monsoon.**
 - c) **Sectors-Textile and Agro based industries**

5. Real Estate

- a) What is your assessment on housing and commercial real estate project launches, sales and inventories and the outlook for house price movement in 2018-19?
- a) **Real Estate prices will increase due to increased cost of input like cement, steel and labour cost**
 - b) **Demand will remain subdued**
- b) What factors impacted the performance of real estate / construction industry in 2017-18? What is the outlook for 2018-19?
- a) **Demonetization effect**
 - b) **New regulation like RERA**
- c) What is your assessment on the impact of RERA implementation on the real estate / construction industry?
- a) **Positive from consumer side**
 - b) **For builders money channelization will improve**
 - c) **overall positive move**

6. Employment

- a) **What is your assessment of the employment situation for 2017-18 and expectations for 2018-19?**
Employment generation has slowed down in 2017 -18.in 2018-19b ,the same is expected to moderately pick up
Though, Government has announced many new schemes like Skill India, Startup India, Make in India but unemployment rate will widen.

7. Expectations from Monetary Policy

- a) **What is your expectation from forthcoming monetary policy of April 5, 2018?**

		Repo	CRR
i.	Increase by 25 bps		
ii.	Increase by 50 bps		
iii.	Decrease by 25 bps		
iv.	Decrease by 50 bps		
v.	No change (Status quo)	No change	No change

8. Other Specific Suggestions

- a) Other specific suggestions/comments on the above as well as recent policy/governance measures announced by State/Central Government, if any, having implications for growth and inflation.
- 1. **Expedite Export refunds under GST**
 - 2. **Exchange rate stability**
 - 3. **Interest subvention for exports of yarn should be allowed**
 - 4. **Further simplify GST and improve GST infrastructure**

FULL TEXT OF KEY DECISIONS TAKEN AT SEBI'S BOARD MEET

In a slew of decisions, Sebi on 28th March 2018 changed the way Indian companies will do business. From accepting most of the Kotal Panel recommendations to slashing charges for mutual funds schemes, here is the list of all the decisions taken at the Sebi board meet.

The Sebi Board met in Mumbai on 28th March 2018 and took the following decisions:

1. Decision on the Recommendations of Kotak Committee on Corporate Governance

- 1.1. The Board considered the Kotak Committee recommendations and the public comments thereon.
- 1.2. The Board decided to accept several recommendations of the Committee without any modifications including the following:
 - I. Reduction in the maximum number of listed entity directorships from 10 to 8 by April 01, 2019 and to 7 by April 1, 2020.
 - II. Expanding the eligibility criteria for independent directors
 - III. Enhanced role of the Audit Committee, Nomination and Remuneration Committee and Risk Management Committee
 - IV. Disclosure of utilization of funds from QIP/preferential issue
 - V. Disclosures of auditor credentials, audit fee, reasons for resignation of auditors, etc.
 - VI. Disclosure of expertise/skills of directors
 - VII. Enhanced disclosure of related party transactions (RPTs) and related part ..
 - VIII. Mandatory disclosure of consolidated quarterly results with effect from FY 2019-20.
 - IX. Enhanced obligations on the listed entities with respect to subsidiaries
 - X. Secretarial Audit to be mandatory for listed entities and their material unlisted subsidiaries under SEBI LODR Regulations.
- 1.3. The Board decided to accept several recommendations with modifications which included the following:
 - i. Minimum 6 directors in the top 1000 listed entities by market capitalization by April 1, 2019 and in the top 2000 listed entities, by April 1, 2020
 - ii. At least one woman independent director in the top 500 listed entities by market capitalization by April 1, 2019 and in the top 1000 listed entities, by April 1, 2020
 - iii. Separation of CEO/MD and Chairperson (to be initially made applicable to the top 500 listed entities by market capitalization w.e.f. April 1, 2020)
 - iv. Quorum for Board meetings (1/3rd of the size of the Board or 3 members, whichever is higher) in the top 1000 listed entities by market capitalization by April 1, 2019 and in the top 2000 listed entities, by April 1, 2020
 - v. Top 100 entities to hold AGMs within 5 months after the end of FY 2018-19 i.e. by August 31, 2019
 - vi. Webcast of AGMs will be compulsory for top 100 entities by market capitalization w.e.f. FY 2018-19
 - vii. Shareholder approval (majority of minority) for Royalty/brand payments to related party exceeding 2% of consolidated turnover (instead of the proposed 5%).
- 1.4. The Board decided to refer certain recommendations to various agencies (i.e. government, other regulators, professional bodies, etc.), considering that the matters involved relate to them. Such recommendations, inter-alia, include strengthening the role of ICAI, internal financial controls, adoption of Ind-AS, treasury stock, governance aspects of PSEs, etc.

SEBI had constituted the Committee in June 2017, under the Chairmanship of Shri Uday Kotak to make recommendations to SEBI for improving standards of corporate governance of listed entities in India. The Committee was represented by different stakeholders including the Government, industry, stock exchanges, academicians, proxy advisors, professional bodies, lawyers, etc. The Committee submitted its report detailing several recommendations on October 5, 2017.

The report of the Committee was placed on the SEBI website for public comments. Comments were received from a variety of stakeholders including industry, government, global associations, institutional investors, lawyers, etc.

2. Measures for Strengthening Algorithmic Trading Framework

The agenda on Measures for Strengthening Algorithmic Trading Framework was discussed. The Board, after deliberation, approved the following proposals:

- I. Stock Exchanges to introduce Shared Colocation Services, in order to reduce the cost for trading members wishing to operate from the colocation facility.
- II. Stock Exchanges to provide Tick-by-Tick Data feed (TBT Feed) to all the trading members, free of charge, subject to trading members creating the necessary infrastructure for receiving and processing it. Stock Exchanges to increase the depth of snapshot of 5 best bid and ask quotes, in consultation with trading members.
- III. Under the penalty framework for Order to Trade Ratio (OTR), penalty would be levied on Algo orders placed beyond $\pm 0.75\%$ of Last Traded price (LTP) from the current level of $\pm 1\%$ of LTP. Further, the OTR framework would also be extended to orders placed in the equity cash segment and orders placed under the Liquidity enhancement Scheme (LES).
- IV. Stock Exchanges to allot a unique identifier to each algorithm approved and each order generated by the algorithm to carry the unique identifier with it, in order to establish an audit trail and to ensure better surveillance of Algo trading.
- V. In addition to the current disclosure of latencies, Stock Exchanges to publish minimum, maximum and mean latencies and latencies at 50th and 99th percentile, observed within the exchange trading infrastructure to ensure greater transparency. Further, exchanges to also publish a reference latency between a reference rack in the co-located facility and the core router of the Exchange.
- VI. Stock Exchanges to provide a simulated market environment for testing of software including algorithms. Stock Exchanges to provide such facility over and beyond the current framework of mock trading.

3. Rationalizing and Strengthening the framework of Equity Derivatives Market

SEBI Board took note of discussion papers titled 'Growth and Development of Equity Derivatives Market in India' and 'Physical settlement in stock derivatives', public comments received thereon and also recommendations of the Secondary Market Advisory Committee (SMAC). Proposals approved by the Board to rationalize and strengthen the framework of the equity derivatives market, inter-alia, include the following.

- I. To facilitate greater alignment of the cash and derivative market, physical settlement for all stock derivatives shall be carried out in a phased and calibrated manner.
- II. To update and strengthen the existing entry criteria for introduction of stocks into the derivative segment in line with the increase in market capitalization since the last revision of the criteria in 2012. Accordingly, existing criteria like market wide position limit and median quarter-sigma order size shall be revised upward from current level of INR 300 crore and INR 10 lakh respectively to INR 500 crore and INR 25 lakh respectively. An additional criterion, of average daily 'deliverable value in the cash market of INR 10 Crore, has also been prescribed. The enhanced criteria are to be met for a continuous period of six months.
- III. To begin with, stocks which are currently in derivatives but fail to meet any of the enhanced criteria, would be physically settled. Such stocks would exit the derivative segment if they fail to meet any of the enhanced criteria within a period of one year from the specified date or fail to meet any of the current existing criteria for a continuous period of three months.
- IV. Stocks which are currently in derivatives and meet the enhanced criteria shall be cash settled. Such stocks if they fail to meet any one of the enhanced criteria for a continuous period of three months shall move from cash settlement to physical settlement. After moving to physical settlement if such stock does not meet any of the current existing criteria for a continuous period of three months, then it would exit out of derivatives. After a period of one year from the specified date, only those stocks which meet the enhanced criteria would remain in derivatives.
- V. To reflect global initiatives on product suitability, a framework has been approved. Individual investors may freely take exposure in the market (cash and derivatives) upto a computed exposure based on their disclosed income as per their Income Tax Return (ITR) over a period of time. For exposure beyond the computed exposure, the intermediary would be required to undertake rigorous due diligence and take appropriate documentation from the investor.

4. Proposal for amendment of the regulatory provision permitting charging of additional expenses of up to 0.20% of the daily net assets of MF Schemes

Presently, mutual funds are permitted to charge additional expenses of up to 0.20% of the daily net assets of mutual fund schemes in lieu of the exit load credited to the scheme. Based on data and the recommendations of Mutual Fund Advisory Committee (MFAC), the Board approved the proposal to reduce the maximum additional expense permitted to be charged to a mutual fund scheme from 20 bps to 5 bps.

5. Go Green initiative in Mutual Funds

With electronic mode of communication being the preferred mode of communication besides being environment friendly, the

Board approved certain proposals, *inter-alia*, to dispense with the requirement of publication of daily NAV, sale / repurchase prices in newspapers and of sending (i) physical copies of scheme annual reports or abridged summary to all the investors whose email addresses are not available and (ii) statement of scheme portfolios to unit holders on half-yearly basis. Instead, the aforesaid details will be placed on the websites of AMFI and Mutual Funds. Further, Mutual Funds shall publish an advertisement informing about hosting of the annual report and statement of scheme portfolios on the websites and shall provide the relevant information to investors upon request.

6. Amendments to the SEBI (Alternative Investment Funds) Regulations, 2012 regarding Angel Funds

SEBI formed a working group comprising of various angel networks, consultants and start-ups, to look into the aspect of simplifying certain provisions of SEBI (Alternative Investment Funds) Regulations, 2012 to provide ease of doing business for angel funds.

Based on the recommendations of the working group, the SEBI Board has approved following amendments to SEBI (Alternative Investment Funds) Regulations, 2012 with respect to 'Angel Funds':

- I. Increase in maximum investment amount in venture capital undertakings by an angel fund in any venture capital undertaking from five crore rupees to ten crore rupees.
- II. The requirement of minimum corpus of an angel fund reduced from ten crore rupees to five crore rupees.
- III. Increase in maximum period for accepting funds from angel investors from three years to five years.
- IV. The requirement of filing of scheme memorandum to SEBI by angel funds replaced with the requirement of filing term sheet containing material information, as specified by SEBI, within ten days of launching scheme.
- V. The provisions of the Companies Act, 2013 shall apply to the Angel fund, if it is formed as a company.

7. Revised Framework for non-compliance of the Listing Regulations

The Board has decided to revise the existing enforcement framework for non-compliance of the listing regulations by listed companies. The revised framework has the following distinct features:

- I. It is more comprehensive and covers a wide gamut of listing regulations such as the requirements pertaining to composition of the listed company's Board and its committees, submission of corporate governance compliance report, financial results and voting results, etc. Non-compliance of these regulations will lead to imposition of fines by stock exchanges.
- II. It also empowers the stock exchanges to freeze the shareholding of the promoter and promoter group in such non-compliant entity as well as their shareholding in other securities.
- III. If non-compliance persists, it will lead to suspension.

The revised framework is expected to promote a better compliance culture apart from putting in place an appropriate system for effective enforcement of continuous compliance of requirements by listed companies and their promoter/promoter group.

8. Distribution of cash benefits by listed companies through Depositories

Board decided to include the option of distribution of cash benefits like dividends through Depositories, in addition to the present system of distribution directly by the listed companies or through their Registrar to an issue and/or Share Transfer Agents.

The option will widen the choice for investors with its benefits such as shorter turnaround time for receiving benefits, ability to get consolidated statements of all such benefits and to receive alerts (SMS / E-mails), etc.

9. Amendment to Regulation 40 of SEBI (LODR) Regulations, 2015 for mandating transfer of securities only in demat form

The Board revised the provisions relating to transfer of listed securities and decided that requests for effecting transfer of listed securities shall not be processed unless the securities are held in the dematerialized form with a depository. The measure is aimed at curbing fraud and manipulation risk in physical transfer of securities by unscrupulous entities. Transfer of securities only in demat form will improve ease, convenience and safety of transactions for investors. Date of this amendment will be notified later.

10. Public Consultation Process for laying down a framework of compliance with SEBI Regulations by listed entities subject to Corporate Insolvency Resolution Process under the Insolvency and Bankruptcy Code, 2016

The Board, on the basis of the discussion paper placed before it, approved the proposal of undertaking a public consultation process as a part of reviewing the requirements of compliance with various SEBI Regulations by listed entities which are

subject to Corporate Insolvency Resolution Process (“CIRP”) under the Insolvency and Bankruptcy Code, 2016 (“IBC”). Various issues flagged in the discussion paper include aspects relating to disclosures, trading in stock exchanges, material related party transactions, re-classification of promoters, compliance with minimum public shareholding requirement and delisting pursuant to resolution plan/ liquidation.

11. Public Consultation Process for Review of SEBI (Buy-back of Securities) Regulations, 1998 and SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011

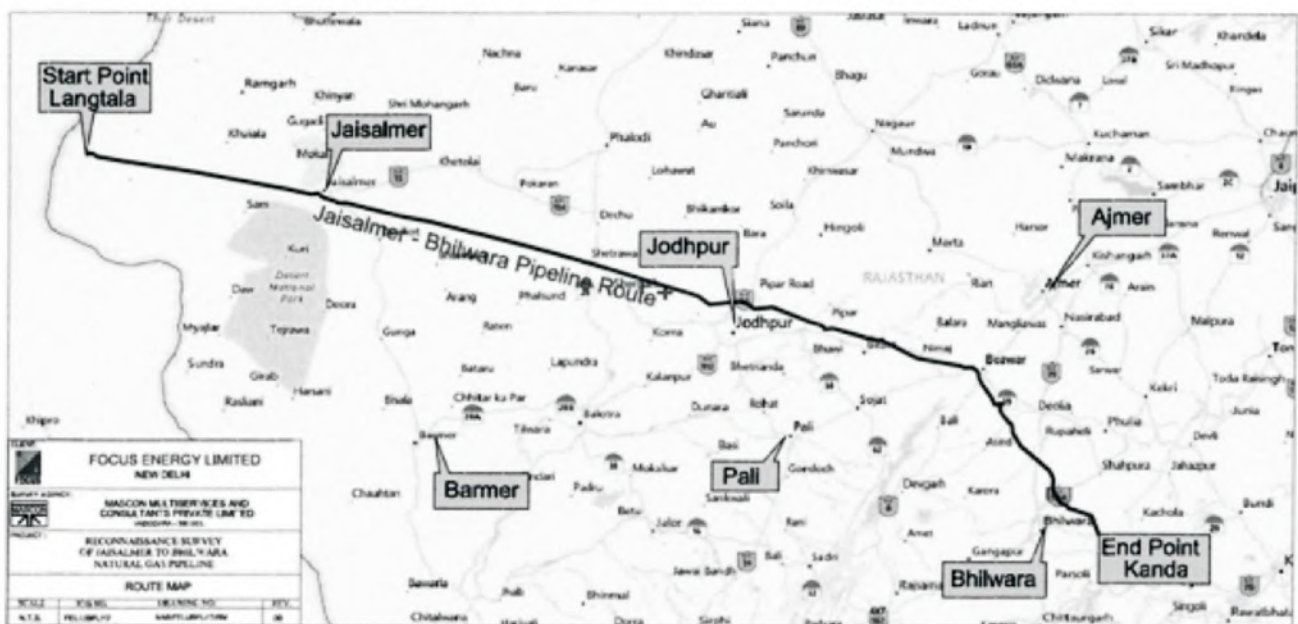
The Board, on the basis of the discussion paper placed before it, approved the proposal of undertaking a public consultation process for reviewing the SEBI (Buy-back of Securities) Regulations, 1998 and SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 with an objective of simplifying the language, removing redundant provisions and inconsistencies, updating the references to the Companies Act, 2013/ other new SEBI Regulations, and incorporating the relevant circulars, FAQs, informal guidance in the regulations, wherever possible.

Based on a review on these lines, as stated in the discussion paper, it is proposed to re-frame an entirely new set of Buy-back Regulations, 2018 in lieu of the extant 1998 version of the Regulations. In respect of the Takeover Regulations, amendments have been proposed in the existing set of Regulations. An important amendment proposed in Takeover Regulations is granting of additional time for upward revision of open offer price.

भीलवाड़ा बनेगा गैस पाइपलाइन का जंक्शन

जैसलमेर जिले के ल गटला गैस फील्ड से कांदा (भीलवाड़ा) तक गैस पाइप लाइन डालने के लिए पेट्रोलियम एवं गैस नियामक आयोग ने एक्सप्रेसन ऑफ इन्टरेस्ट आमंत्रित किये हैं। ल गटला-जैसलमेर से भीलवाड़ा जिले के कांदा तक करीब 580 किलोमीटर लम्बी पाइप लाइन डाला जाना प्रस्तावित है। भीलवाड़ा से करीब 18 किलोमीटर दूर माण्डलगढ़ मार्ग स्थित कांदा गांव में पहले से ही गैल इण्डिया लिमिटेड ने कोटा-भीलवाड़ा गैस पाइप लाइन का टर्मिनल स्थापित किया है। प्रस्तावित पाइप लाइन डालने के लिए फोकस एनर्जी लिमिटेड व ग्रेनाडा सर्विसेज प्राइवेट लिमिटेड ने संयुक्त रूप से प्रस्ताव दिया है। पाइप लाइन जैसलमेर, जोधपुर, ब्यावर, आसीन्द, भीलवाड़ा होते हुए कांदा तक जाएगी। ल गटला में गैस फिल्ड का नाम आरजे-अन/6 ब्लक नेच्यूरल गैस है। यहां गैस का 8.16 एमएमएससीएम (मिलियन क्यूबीक मीटर) निकाली जाएगी। यहां 2038 तक के लिए 1.8 ट्रिलियन क्यूबीक फीट (टीसीएफ) का भण्डार बताया गया है। इसके अलावा यहां पर दो अन्य क्षेत्र और स्वी त किए गए हैं। जो एसएसएफ-1 व एसएसजी-2 रिजर्व है। यहां पर 1.4 टीसीएफ गैस का भण्डार है।

RECONNAISSANCE SURVEY : JAISALMER TO BHILWARA



CIRCULARS

F. No. 20/16/03/2017-GST

Circular No.38/12/2018

Government of India

Ministry of Finance, Department of Revenue

Central Board of Excise and Customs , GST Policy Wing

New Delhi, Dated the 26th March, 2018

To,

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

Madam/Sir,

Subject: Clarification on issues related to Job Work

Various representations have been received regarding the procedures to be followed for sending goods for job work and the related compliance requirements for the principal and the job worker. In view of the difficulties being faced by the taxpayers and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168 (1) of the Central Goods and Services Tax Act, 2017, (hereinafter referred to as the "CGST Act") hereby clarifies the various issues raised as below:

2. As per clause (68) of section 2 of the CGST Act, 2017, "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. The registered person on whose goods (inputs or capital goods) job work is performed is called the "Principal" for the purposes of section 143 of the CGST Act. The said section which encapsulates the provisions related to job work, provides that the registered principal may, without payment of tax, send inputs or capital goods to a job worker for job work and, if required, from there subsequently to another job worker and so on. Subsequently, on completion of the job work (by the last job worker), the principal shall either bring back the goods to his place of business or supply (including export) the same directly from the place of business/premises of the job worker within one year in case of inputs or within three years in case of capital goods (except moulds and dies, jigs and fixtures or tools).
3. It may be noted that the responsibility of keeping proper accounts of the inputs and capital goods sent for job work lies with the principal. Moreover, if the time frame of one year / three years for bringing back or further supplying the inputs / capital goods is not adhered to, the activity of sending the goods for job work shall be deemed to be a supply by the principal on the day when the said inputs / capital goods were sent out by him. Thus, essentially, sending goods for job work is not a supply as such, but it acquires the character of supply only when the inputs/capital goods sent for job work are neither received back by the principal nor supplied further by the principal from the place of business / premises of the job worker within one/three years of being sent out. It may be noted that the responsibility for sending the goods for job work as well as bringing them back or supplying them has been cast on the principal.
4. With respect to the above legal requirements, various issues have been raised on the following aspects:
 - a. Scope / ambit of job work;
 - b. Requirement of registration for a principal / job worker;
 - c. Supply of goods by the principal from the job worker's place of business / premises;
 - d. Movement of goods from the principal to the job worker and the documents and intimation required therefor;
 - e. Liability to issue invoice, determination of place of supply and payment of GST; and
 - f. Availability of input tax credit to the principal and the job worker.
5. Scope/ambit of job work: Doubts have been raised on the scope of job work and whether any inputs, other than the goods provided by the principal, can be used by the job worker for providing the services of job work. It may be noted 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.
6. Requirement of registration for the principal/ job worker: It is important to note that the provisions of section 143 of the CGST Act are applicable to a registered person. Thus, it is only a registered person who can send the goods for job work under the said provisions. It may also be noted that the registered person (principal) is not obligated to follow the said provisions. It is his choice whether or not to avail or not to avail of the benefit of these special provisions.
- 6.1 Doubts have been raised about the requirement of obtaining registration by job workers when they are located in the

same State where the principal is located or when they are located in a State different from that of the principal. It may be noted that the job worker is required to obtain registration only if his aggregate turnover, to be computed on all India basis, in a financial year exceeds the specified threshold limit (i.e. Rs 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir) in case both the principal and the job worker are located in the same State. Where the principal and the job worker are located in different States, the requirement for registration flows from clause (i) of section 24 of the CGST Act which provides for compulsory registration of suppliers making any inter-State supply of services. However, exemption from registration has been granted in case the aggregate turnover of the inter-State supply of taxable services does not exceed Rs 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir in a financial year vide notification No. 10/2017 – Integrated Tax dated 13.10.2017. Therefore, it is clarified that 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.

7. Supply of goods by the principal from job worker's place of business / premises:
Doubts have been raised as to whether the principal can supply goods directly from the job worker's place of business / premises to its end customer and if yes, whether the supply will be regarded as having been made by the principal or by the job worker. It is clarified that the supply of goods by the principal from the place of business / premises of the job worker will be regarded as supply by the principal and not by the job worker as specified in section 143(1)(a) of the CGST Act.
8. Movement of goods from the principal to the job worker and the documents and intimation required therefor:
 - 8.1 Issues: Doubts have been raised about the documents required to be issued for sending the goods (i) by the principal to the job worker, (ii) from one job worker to another job worker; and (iii) from the job worker back to the principal.
 - 8.2 Legal provisions: Section 143 of the CGST Act provides that the principal may send and/or bring back inputs/capital goods for job work without payment of tax, under intimation to the proper officer and subject to the prescribed conditions. Rule 45 of the CGST Rules provides that the inputs, semi-finished goods or capital goods being sent for job work (including that being sent from one job worker to another job worker for further job work or those being sent directly to a job worker) shall be sent under the cover of a challan issued by the principal, containing the details specified in rule 55 of the CGST Rules. This rule has been amended vide notification No. 14/2018-Central tax dated 23.03.2018 to provide that a job worker may endorse the challan issued by the principal. The principal is also required to file FORM GST ITC-04 every quarter stating the said details. Further, as per the provisions contained in rule 138 of the CGST Rules, an e-way bill is required to be generated by every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees even in cases where such movement is for reasons other than for supply (e.g. in case of movement for job work). Further, the third proviso to rule 138(1) of the CGST Rules provides that the e-way bill shall be generated either by the principal or by the registered job worker irrespective of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/ Union territory.
 - 8.3 As mentioned above, rule 45 of the CGST Rules provides that 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 in cases where such goods are sent directly to a job worker. Further, rule 55 of the CGST Rules provides that the consignor may issue a delivery challan containing the prescribed particulars in case of transportation of goods for job work. It may be noted that rule 45 provides for the issuance of a challan by the principal whereas rule 55 provides that the consignor may issue the delivery challan. It is also important to note that as per the provisions contained in rule 138 of the CGST Rules, an e-way bill is required to be generated by every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees even in cases where such movement is for reasons other than for supply (e.g. in case of movement for job work). The third proviso to rule 138(1) of the CGST Rules provides that the e-way bill shall be generated either by the principal or by the registered job worker irrespective of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/ Union territory. It may also be noted that as per Explanation 1 to rule 138(3) of the CGST Rules, where the goods are supplied by an unregistered supplier to a registered recipient, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods. In other words, the e-way bill shall be generated by the principal, wherever required, in case the job worker is unregistered.
 - 8.4 Clarification: On conjoint reading of the relevant legal provisions, the following is clarified with respect to the issuance of challan, furnishing of intimation and other documentary requirements in this regard:
 - 8.4.1 Where goods are sent by principal to only one job worker: The principal shall prepare in triplicate, the challan in terms of rules 45 and 55 of the CGST Rules, for sending the goods to a job worker. Two copies of the challan may be sent to the job worker along with the goods. The job worker should send one copy of the said challan along with the goods,

- while returning them to the principal. The FORM GST ITC-04 will serve as the intimation as envisaged under section 143 of the CGST Act, 2017.
- 8.4.2 Where goods are sent from one job worker to another job worker: In such cases, the goods may move under the cover of a challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent. The same process may be repeated for subsequent movement of the goods to other job workers.
- 8.4.3 Where the goods are returned to the principal by the job worker: The job worker should send one copy of the challan received by him from the principal while returning the goods to the principal after carrying out the job work.
- 8.4.4 Where the goods are sent directly by the supplier to the job worker: In this case, the goods may move 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 buyer (i.e. 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 in terms of para (i) 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.
- 8.4.5 Where goods are returned in piecemeal by the job worker: In case the goods after carrying out the job work, 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.
- 8.4.6 Submission of intimation: Rule 45(3) of the CGST Rules provides that the principal is required to furnish the details of challans in respect of goods sent to a job worker or received from a job worker or sent from one job worker to another job worker during a quarter in FORM GST ITC-04 by the 25th day of the month succeeding the quarter or within such period as may be extended by the Commissioner. It is clarified that it is the responsibility of the principal to include the details of all the challans relating to goods sent by him to one or more job worker or from one job worker to another and its return therefrom. The FORM GST ITC-04 will serve as the intimation as envisaged under section 143 of the CGST Act.
9. Liability to issue invoice, determination of place of supply and payment of GST:
- 9.1 Issues: Doubts have been raised about the time, value and place of supply in the hands of principal or job worker as also about the issuance of invoices by the principal or job worker, as the case may be, with regard to the supply of goods from principal to the recipient from the job worker's place of business / premises and the supply of services by the job worker.
- 9.2 Legal provisions: As mentioned earlier, section 143 of the CGST Act provides that the inputs/capital goods may be sent for job work without payment of tax and unless they are brought back by the principal, or supplied from the place of business / premises of the job worker within a period of one / three years, as the case may be, it would be deemed that such inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) have been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out. Further, the job worker is liable to pay GST on the supply of job work services.
- 9.3 The provisions relating to time of supply are contained in sections 12 and 13 of the CGST Act and that for determining the value of supply are in section 15 of the CGST Act. The provisions relating to place of supply are contained in section 10 of the IGST Act, 2017. Further, the provisions relating to the issuance of an invoice are contained in section 31 of the CGST Act read with rule 46 of the CGST Rules.
- 9.4 On conjoint reading of all the provisions, the following is clarified with respect to the issuance of an invoice, time of supply and value of supply:
- (i) Supply of job work services: The job worker, as a supplier of services, is liable to pay GST if he is liable to be registered. He shall issue an invoice at the time of supply of the services as determined in terms of section 13 read with section 31 of the CGST Act. The value of services would be determined in terms of section 15 of the CGST Act and would include not only the service charges but also the value of any goods or services used by him for supplying the job work services, if recovered from the principal. Doubts have been raised whether the value of moulds and dies, jigs and fixtures or tools which have been provided by the principal to the job worker and have been used by the latter for providing job work services would be included in the value of job work services. In this regard, attention is invited to section 15 of the CGST Act which lays down the principles for determining the value of any supply under GST. Importantly, clause (b) of sub-section (2) of section 15 of the CGST Act provides that any amount that the supplier is liable to pay in relation to the supply but which has been incurred by the recipient will form part of the valuation for that particular supply, provided it has not been included in the price for such supply. Accordingly, it is clarified that the value of such moulds and dies, jigs

and fixtures or tools may not be included in the value of job work services provided its value has been factored in the price for the supply of such services by the job worker. It may be noted that if the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being.

- (ii) Supply of goods by the principal from the place of business/ premises of job worker: Section 143 of the CGST Act provides that the principal may supply, from the place of business / premises of a job worker, inputs after completion of job work or otherwise or capital goods (other than moulds and dies, jigs and fixtures or tools) within one year or three years respectively of their being sent out, on payment of tax within India, or with or without payment of tax for exports, as the case may be. This facility is available to the principal only if he declares the job worker's place of business / premises as his additional place of business or if the job worker is registered.

Since the supply is being made by the principal, it is clarified that the time, value and place of supply would have to be determined in the hands of the principal irrespective of the location of the job worker's place of business/premises. Further, the invoice would have to be issued by the principal. It is also clarified that in case of exports directly from the job worker's place of business/premises, the LUT or bond, as the case may be, shall be executed by the principal.

Illustration: The principal is located in State A, the job worker in State B and the recipient in State C. In case the supply is made from the job worker's place of business / premises, the invoice will be issued by the supplier (principal) located in State A to the recipient located in State C. The said transaction will be an inter-State supply. In case the recipient is also located in State A, it will be an intra-State supply.

- (iii) Supply of waste and scrap generated during the job work: Sub - section (5) of Section 143 of the CGST Act provides that the waste and scrap generated during the job work may be supplied by the registered job worker directly from his place of business or by the principal in case the job worker is not registered. The principles enunciated in para (ii) above would apply mutatis mutandis in this case.

- 9.5 Violation of conditions laid down in section 143: As per the provisions contained in section 143 of the CGST Act, if the inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) are neither received back by the principal nor supplied from the job worker's place of business within the specified time period, the inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) would be deemed to have been supplied by the principal to the job worker on the day when such inputs or capital goods were sent out to the first job worker.

- 9.6 Thus, if the inputs or capital goods are neither returned nor supplied from the job worker's place of business / premises within the specified time period, the principal would issue an 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. The date of supply shall be the date on which such inputs or capital goods were initially sent to the job worker and interest for the intervening period shall also be payable on the tax. If such goods are returned by the job worker after the stipulated time period, the same would be treated as a supply by the job worker to the principal and the job worker would be liable to pay GST if he is liable for registration in accordance with the provisions contained in the CGST Act read with the rules made thereunder. It may be noted that if the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being. Further, there is no requirement of either returning back or supplying the goods from the job worker's place of business/premises as far as moulds and dies, jigs and fixtures, or tools are concerned.

10. Availability of input tax credit to the principal and job worker:

Doubts have been raised regarding the availability of input tax credit (ITC) to the principal in respect of inputs / capital goods that are directly received by the job worker. Doubts have also been raised whether the job worker is eligible for ITC in respect of inputs, etc. used by him in supplying job work services. It is clarified that, in view of the provisions contained in clause (b) of sub-section (2) of section 16 of the CGST Act, the input tax credit would be available to the principal, irrespective of the fact whether the inputs or capital goods are received by the principal and then sent to the job worker for processing, etc. or whether they are directly received at the job worker's place of business/premises, without being brought to the premises of the principal. It is also clarified that the job worker is also eligible to avail ITC on inputs, etc. used by him in supplying the job work services if he is registered.

11. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

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

(Upender Gupta)
Commissioner (GST)

New Delhi, Dated the 15th March, 2018

To,

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

The Principal Directors General/ Directors General (All) Madam/Sir,

Subject: Clarifications on exports related refund issues- regarding

Board vide Circular No. 17/17/2017 – GST dated 15th November 2017 and Circular No. 24/24/2017 – GST dated 21st December 2017 clarified various issues in relation to processing of claims for refund. Since then, several representations have been received seeking further clarifications on issues relating to refund. In order to clarify these issues and with a view to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the Central Goods and Services Tax Act, 2017 (CGST Act), hereby clarifies the issues raised as below:

2. Non-availment of drawback: The third proviso to sub-section (3) of section 54 of the CGST Act states that no refund of input tax credit shall be allowed in cases where the supplier of goods or services or both avails of drawback in respect of central tax.
 - 2.1 This has been clarified in paragraph 8.0 of Circular No. 24/24/2017 – GST, dated 21st December 2017. In the said paragraph, reference to “section 54(3)(ii) of the CGST Act” is a typographical error and it should read as “section 54(3)(i) of the CGST Act”. It may be noted that in the said circular reference has been made only to central tax, integrated tax, State / Union territory tax and not to customs duty leviable under the Customs Act, 1962. Therefore, a supplier availing of drawback only with respect to basic customs duty shall be eligible for refund of unutilized input tax credit of central tax / State tax / Union territory tax / integrated tax / compensation cess under the said provision. It is further clarified that refund of eligible credit on account of State tax shall be available even if the supplier of goods or services or both has availed of drawback in respect of central tax.
3. Amendment through Table 9 of GSTR-1: It has been reported that refund claims are not being processed on account of mis-matches between data contained in FORM GSTR-1, FORM GSTR-3B and shipping bills/bills of export. In this connection, it may be noted that the facility of filing of Table 9 in FORM GSTR-1, an amendment table which allows for amendments of invoices/ shipping bills details furnished in FORM GSTR-1 for earlier tax period, is already available. If a taxpayer has committed an error while entering the details of an invoice / shipping bill / bill of export in Table 6A or Table 6B of FORM GSTR-1, he can rectify the same in Table 9 of FORM GSTR-1.
 - 3.1 It is advised that while processing refund claims on account of zero rated supplies, information contained in Table 9 of FORM GSTR-1 of the subsequent tax periods should be taken into cognizance, wherever applicable.
 - 3.2 Field formations are also advised to refer to Circular No. 26/26/2017 – GST dated 29th December, 2017, wherein the procedure for rectification of errors made while filing the returns in FORM GSTR-3B has been provided. Therefore, in case of discrepancies between the data furnished by the taxpayer in FORM GSTR-3B and FORM GSTR-1, the officer shall refer to the said Circular and process the refund application accordingly.
4. Exports without LUT: Export of goods or services can be made without payment of integrated tax under the provisions of rule 96A of the Central Goods and Services Tax Rules, 2017 (the CGST Rules). Under the said provisions, an exporter is required to furnish a bond or Letter of Undertaking (LUT) to the jurisdictional Commissioner before effecting zero rated supplies. A detailed procedure for filing of LUT has already been specified vide Circular No. 8/8/2017 – GST dated 4th October, 2017. It has been brought to the notice of the Board that in some cases, such zero rated supplies have been made before filing the LUT and refund claims for unutilized input tax credit have been filed.
 - 4.1 In this regard, it is emphasised that the substantive benefits of zero rating may not be denied where it has been established that exports in terms of the relevant provisions have been made. The delay in furnishing of LUT in such cases may be condoned and the facility for export under LUT may be allowed on ex post facto basis taking into account the facts and circumstances of each case.

5. Exports after specified period: Rule 96A (1) of the CGST Rules provides that any registered person may export goods or services without payment of integrated tax after furnishing a LUT / bond and that he would be liable to pay the tax due along with the interest as applicable within a period of fifteen days after the expiry of three months or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the goods are not exported out of India. The time period in case of services is fifteen days after the expiry of one year or such further period as may be allowed by the Commissioner from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange.
- 5.1 It has been reported that the exporters have been asked to pay integrated tax where the goods have been exported but not within three months from the date of the issue of the invoice for export. In this regard, it is emphasised that exports have been zero rated under the Integrated Goods and Services Tax Act, 2017 (IGST Act) and as long as goods have actually been exported even after a period of three months, payment of integrated tax first and claiming refund at a subsequent date should not be insisted upon. In such cases, the jurisdictional Commissioner may consider granting extension of time limit for export as provided in the said sub-rule on post facto basis keeping in view the facts and circumstances of each case. The same principle should be followed in case of export of services.
6. Deficiency memo: It may be noted that if the application for refund is complete in terms of sub-rule (2), (3) and (4) of rule 89 of the CGST Rules, an acknowledgement in FORM GST RFD-02 should be issued. Rule 90 (3) of the CGST Rules provides for communication in FORM GST RFD-03 (deficiency memo) where deficiencies are noticed. The said sub-rule also provides that once the deficiency memo has been issued, the claimant is required to file a fresh refund application after the rectification of the deficiencies.
- 6.1 In this connection, a clarification has been sought whether with respect to a refund claim, deficiency memo can be issued more than once. In this regard rule 90 of the CGST Rules may be referred to, wherein it has been clearly stated that once an applicant has been communicated the deficiencies in respect of a particular application, the applicant shall furnish a fresh refund application after rectification of such deficiencies. It is therefore, clarified that there can be only one deficiency memo for one refund application and once such a memo has been issued, the applicant is required to file a fresh refund application, manually in FORM GST RFD-01A. This fresh application would be accompanied with the original ARN, debit entry number generated originally and a hard copy of the refund application filed online earlier. It is further clarified that once an application has been submitted afresh, pursuant to a deficiency memo, the proper officer will not serve another deficiency memo with respect to the application for the same period, unless the deficiencies pointed out in the original memo remain unrectified, either wholly or partly, or any other substantive deficiency is noticed subsequently.
7. Self-declaration for non-prosecution: It is learnt that some field formations are asking for a self-declaration with every refund claim to the effect that the claimant has not been prosecuted.
- 7.1 The facility of export under LUT is available to all exporters in terms of notification No. 37/2017- Central Tax dated 4th October, 2017, except to those who have been prosecuted for any offence under the CGST Act or the IGST Act or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees. Para 2(d) of the Circular No. 8/8/2017-GST dated 4th October, 2017, mentions that a person intending to export under LUT is required to give a self-declaration at the time of submission of LUT that he has not been prosecuted. Persons who are not eligible to export under LUT are required to export under bond.
- 7.2 It is clarified that this requirement is already satisfied in case of exports under LUT and asking for self-declaration with every refund claim where the exports have been made under LUT is not warranted.
8. Refund of transitional credit: Refund of unutilized input tax credit is allowed in two scenarios mentioned in sub-section (3) of section 54 of the CGST Act. These two scenarios are zero rated supplies made without payment of tax and inverted tax structure. In sub-rule (4) and (5) of rule 89 of the CGST Rules, the amount of refund under these scenarios is to be calculated using the formulae given in the said sub-rules. The formulae use the phrase 'Net ITC' and defines the same as "input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub- rules (4A) or (4B) or both". It is clarified that as the transitional credit pertains to duties and taxes paid under the existing laws viz., under Central Excise Act, 1944 and Chapter V of the Finance Act, 1994, the same cannot be said to have been availed during the relevant period and thus, cannot be treated as part of 'Net ITC'.
9. Discrepancy between values of GST invoice and shipping bill/bill of export: It has been brought to the notice of the

Board that in certain cases, where the refund of unutilized input tax credit on account of export of goods is claimed and the value declared in the tax invoice is different from the export value declared in the corresponding shipping bill under the Customs Act, refund claims are not being processed. The matter has been examined and it is clarified that the zero rated supply of goods is effected under the provisions of the GST laws. An exporter, at the time of supply of goods declares that the goods are for export and the same is done under an invoice issued under rule 46 of the CGST Rules. The value recorded in the GST invoice should normally be the transaction value as determined under section 15 of the CGST Act read with the rules made thereunder. The same transaction value should normally be recorded in the corresponding shipping bill / bill of export.

- 9.1 During the processing of the refund claim, the value of the goods declared in the GST invoice and the value in the corresponding shipping bill / bill of export should be examined and the lower of the two values should be sanctioned as refund.
10. Refund of taxes paid under existing laws: Sub-sections (3), (4) and (5) of section 142 of the CGST Act provide that refunds of tax/duty paid under the existing law shall be disposed of in accordance with the provisions of the existing law. It is observed that certain taxpayers have applied for such refund claims in FORM GST RFD-01A also. In this regard, the field formations are advised to reject such applications and pass a rejection order in FORM GST PMT-03 and communicate the same on the common portal in FORM GST RFD-01B. The procedures laid down under the existing laws viz., Central Excise Act, 1944 and Chapter V of the Finance Act, 1994 read with above referred sub-sections of section 142 of the CGST Act shall be followed while processing such refund claims.
- 10.1 Furthermore, it has been brought to the notice of the Board that the field formations are rejecting, withholding or re-crediting CENVAT credit, while processing claims of refund filed under the existing laws. In this regard, attention is invited to sub-section (3) of section 142 of the CGST Act which provides that the amount of refund arising out of such claims shall be refunded in cash. Further, the first proviso to the said sub-section provides that where any claim for refund of CENVAT credit is fully or partially rejected, the amount so rejected shall lapse and therefore, will not be transitioned into GST. Furthermore, it should be ensured that no refund of the amount of CENVAT credit is granted in case the said amount has been transitioned under GST. The field formations are advised to process such refund applications accordingly.
11. Filing frequency of Refunds: Various representations have been made to the Board regarding the period for which refund applications can be filed. Section 2(107) of the CGST Act defines the term "tax period" as the period for which the return is required to be furnished. The terms 'Net ITC' and 'turnover of zero rated supply of goods/services' are used in the context of the relevant period in rule 89(4) of CGST Rules. The phrase 'relevant period' has been defined in the said sub-rule as 'the period for which the claim has been filed'.
 - 11.1 In many scenarios, exports may not have been made in that period in which the inputs or input services were received and input tax credit has been availed. Similarly, there may be cases where exports may have been made in a period but no input tax credit has been availed in the said period. The above referred rule, taking into account such scenarios, defines relevant period in the context of the refund claim and does not link it to a tax period.
 - 11.2 In this regard, it is hereby clarified that the exporter, at his option, may file refund claim for one calendar month / quarter or by clubbing successive calendar months / quarters. The calendar month(s) / quarter(s) for which refund claim has been filed, however, cannot spread across different financial years.
12. BRC / FIRC for export of goods: It is clarified that the realization of convertible foreign exchange is one of the conditions for export of services. In case of export of goods, realization of consideration is not a pre-condition. In rule 89 (2) of the CGST Rules, a statement containing the number and date of invoices and the relevant Bank Realisation Certificates (BRC) or Foreign Inward Remittance Certificates (FIRC) is required in case of export of services whereas, in case of export of goods, a statement containing the number and date of shipping bills or bills of export and the number and the date of the relevant export invoices is required to be submitted along with the claim for refund. It is therefore clarified that insistence on proof of realization of export proceeds for processing of refund claims related to export of goods has not been envisaged in the law and should not be insisted upon.
13. Supplies to Merchant Exporters: Notification No. 40/2017 – Central Tax (Rate), dated 23rd October 2017 and notification No. 41/2017 – Integrated Tax (Rate) dated 23rd October 2017 provide for supplies for exports at a concessional rate of 0.05% and 0.1% respectively, subject to certain conditions specified in the said notifications.
 - 13.1 It is clarified that the benefit of supplies at concessional rate is subject to certain conditions and the said benefit is

optional. The option may or may not be availed by the supplier and / or the recipient and the goods may be procured at the normal applicable tax rate.

- 13.2 It is also clarified that the exporter will be eligible to take credit of the tax @ 0.05% / 0.1% paid by him. The supplier who supplies goods at the concessional rate is also eligible for refund on account of inverted tax structure as per the provisions of clause (ii) of the first proviso to sub-section (3) of section 54 of the CGST Act. It may also be noted that the exporter of such goods can export the goods only under LUT / bond and cannot export on payment of integrated tax. In this connection, notification No. 3/2018-Central Tax, dated 23.01.2018 may be referred.
14. Requirement of invoices for processing of claims for refund: It has been brought to the notice of the Board that for processing of refund claims, copies of invoices and other additional information are being insisted upon by many field formations.
- 14.1 It was envisaged that only the specified statements would be required for processing of refund claims because the details of outward supplies and inward supplies would be available on the common portal which would be matched. Most of the other information like shipping bills details etc. would also be available because of the linkage of the common portal with the Customs system. However, because of delays in operationalizing the requisite modules on the common portal, in many cases, suppliers' invoices on the basis of which the exporter is claiming refund may not be available on the system. For processing of refund claims of input tax credit, verifying the invoice details is quintessential. In a completely electronic environment, the information of the recipients' invoices would be dependent upon the suppliers' information, thus putting an in-built check-and-balance in the system. However, as the refund claims are being filed by the recipient in a semi-electronic environment and is completely based on the information provided by them, it is necessary that invoices are scrutinized.
- 14.2 A list of documents required for processing the various categories of refund claims on exports is provided in the Table below. Apart from the documents listed in the Table below, no other documents should be called for from the taxpayers, unless the same are not available with the officers electronically:

TABLE	
Type of Refund	Documents
Export of Services with payment of tax (Refund of IGST paid on export of services)	<input type="checkbox"/> Copy of FORM RFD-01A filed on common portal <input type="checkbox"/> Copy of Statement 2 of FORM RFD-01A <input type="checkbox"/> Invoices w.r.t. input, input services and capital goods <input type="checkbox"/> BRC/FIRC for export of services <input type="checkbox"/> Undertaking / Declaration in FORM RFD-01A
Export (goods or services) without payment of tax (Refund of accumulated ITC of IGST / CGST / SGST /UTGST / Cess)	<input type="checkbox"/> Copy of FORM RFD-01A filed on common portal <input type="checkbox"/> Copy of Statement 3A of FORM RFD-01A generated common portal <input type="checkbox"/> Copy of Statement 3 of FORM RFD-01A <input type="checkbox"/> Invoices w.r.t. input and input services <input type="checkbox"/> BRC/FIRC for export of services <input type="checkbox"/> Undertaking / Declaration in FORM RFD-01A

15. These instructions shall apply to exports made on or after 1st July, 2017. It is also advised that refunds may not be withheld due to minor procedural lapses or non-substantive errors or omission.
16. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
17. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

To
All Regional Directors,
All Registrar of Companies,
All Stakeholders.

Sir,

Subject: Condonation of Delay Scheme, 2018

In continuation to the Ministry's General Circular No. 16/2017 dated 29/12/2017 on the subject cited above, this Ministry has, on consideration of requests received from various stakeholders, has decided to extend the Condonation of Delay Scheme, 2038 upto 30th April, 2018.

2. This issues with the approval of the competent authority.

Yours faithfully,

(KMS Narayanan)
Assistant Director (Policy)
23387263



**F. No. 01/19/2013-CL-V (Pt.)
Government of India**

Ministry of Corporate Affairs, New Delhi

General Circular No,01/2018

To
Regional Directors,
All Registrar of Companies,
All stakeholders

Sub: Relaxation of additional fees and extension of last date of filing of AOC-4 XBRL E-Forms using Ind AS under the Companies Act, 2013 - reg,

Sir,

In continuation of this Ministry's General Circular No. 13/2017 dated 26.10.2017 and upon consideration of requests received from various stakeholders for extending the last date of filing of AOC-4 XBRL E-Forms using Ind AS under the Companies Act, 2013, it has been decided to extend the last date for filing of AOC-4 XBRL for all eligible companies required to prepare or voluntarily prepare their financial statements in accordance with Companies (Indian Accounting Standards) Rules, 2015 for the financial year 2016-17, without additional fee till 30th April, 2018.

2. This issues with the approval of competent authority.

Yours faithfully

(Sudhir Kapoor)
Deputy Director



राजस्थान सरकार
स्वायत्त शासन विभाग

क्रमांक : 4.8(ग)()नियम/डीएलबी/17/7960

जयपुर, दिनांक 28-03-2018

आदेश

नगरीय विकास कर से संबंधित इस विभाग की अधिसूचना दिनांक 24.08.16 के बिन्दु संख्या 8 खण्ड (अपपप) में यह प्रावधित किया हुआ है कि "रीको औद्योगिक क्षेत्र में स्थित समस्त प्रकार की इकाईयों पर नगरीय विकास कर देय नहीं होगा। परन्तु ऐसे भूखण्ड जिन पर व्यावसायिक परिसर, शौरुम, दुकान, सिनेमा, मल्टीप्लेक्स, शैक्षणिक, आवासीय परिसर निर्मित कर लिये गये हैं तो उन पर उपयोग के अनुसार नगरीय विकास कर देय होगा।"

इस प्रावधान में कर देयता में वर्कशॉप सम्मिलित नहीं होने से नगरीय विकास कर की देयता नहीं होती है। जो वर्कशॉप रीको इण्डस्ट्रीयल एरिया में स्थापित है उन पर नगरीय कर देय नहीं है।

(पवन अरोडा)
निदेशक एवं संयुक्त शासन सचिव

ARTICALS

INTRA-STATE SUPPLIES V. INTER-STATE SUPPLIES UNDER GST LAW

By Nipun Arora

While levying tax on various supplies of goods or services, it becomes pertinent to decide whether supplies shall be treated as intra-State supplies or inter-State supplies. Also, this is necessary to determine because it will be a decisive factor for charging correct taxes, i.e. CGST and SGST/UTGST or IGST.

The relevant provisions for determining inter-State and intra-State supplies are governed by Section 7 and Section 8 of IGST Act. Section 8 of IGST Act pertains to intra-State supplies. Sub-section (1) of Section 8 of IGST Act deals with intra-State supply of goods. The said section provides that “subject to provisions of section 10, supply of goods where the location of the supplier and place of supply of goods are in the same State or same Union territory shall be treated as intra-State supply”, the proviso to above section excludes three supplies from being treated as intra-State supply even if the location of supplier and place of supply are in same State or Union territory, these are:

- (i) supply to or by an SEZ developer or unit;
- (ii) goods imported into India and;
- (iii) supplies made to tourist referred in Section 15

Sub-section (2) to Section 8 deals with intra-State supply of services and it provides that “Subject to the provisions of Section 12, supply of services where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-state supply”. The proviso to Section 8(2) provides that the intra-State supply of services shall not include supply of services to or by a Special Economic Zone developer or Special Economic Zone Unit.

A plain reading of the above provisions makes it clear that whereas Section 8(1) is subject to provisions of Section 10, Section 8(2) is subject to provisions of Section 12. In other words, these provisions shall not be applicable in case of export/import of goods which are covered by the provisions of Section 11 of IGST Act, as well as cases where the place of supply of services is determined as per the provisions of Section 13, i.e., in case where either the supplier or the recipient of services is located outside India.

As per Section 13(8) of IGST Act where either the location of supplier and or the location of recipient is outside India, in case of services mentioned below the place of supply of services shall be the location of supplier:

- (a) Services supplied by the banking company, or a financial institution, or a non-banking financial company, to account holders;
- (b) Intermediary services;
- (c) Services consisting of hiring of means of transport, including yachts but excluding aircrafts and vessels, up to a period of one month. In all the above-mentioned supplies, in a case where the location of recipient is outside India and the supplier of services is in India, the location of supplier and place of supply will fall within same State by the reason of location of supplier being the place of supply.

Since the location of supplier and place of supply are in the same State, the same should be treated as intra-State supply of services. But, the provisions of Section 8(2) dealing with definition of intra-State supplies begins with “Subject to provisions of Section 12” i.e. the provisions of Section 8(2) shall be governed by or will be applicable only where the place of supply is determined as per provisions of Section 12 of IGST Act. As per the wordings of Section 8 of IGST Act, it can be considered that where the place of supply of services is determined as per provisions of Section 13, Section 8(2) should not be applied.

To determine the appropriate tax leviable on the supplies mentioned above, let us analyse the provisions of Section 7 of IGST Act which deals with Inter-State supplies. The said section does not specifically provide the kind of supplies satisfying the conditions as mentioned above shall be treated as inter-State supplies. However, Section 7(5)(c) provides that “Supply of goods or services or both in the taxable territory, not being an intra-state supply and not covered elsewhere in this section, shall be treated to be supply of goods or services or both in the course of inter-state trade or commerce”. Through these provisions one may conclude that the supplies of above nature made to a person outside India shall be treated as inter-State supplies. But, the same appears to be conflicting, for the reason that supplies are made to a recipient outside India and not in a taxable territory and therefore different views may be possible giving rise to litigation in the near future. Use of the words 'Supply...in the taxable territory' seems to point to major elements of supply being present in the taxable territory and when the location of recipient is not in India, it is possible to argue that sub-section (5) of Section 7 will not come into play at all.

Incorrect determination of nature of supply as inter-State or intra-State will lead to payment of incorrect type of tax as well i.e.

instead of CGST and SGST, the tax payer may pay IGST and vice versa. Section 77(2) of CGST Act, provides that “A registered person who has paid integrated tax on a transaction considered by him to be an inter- state supply, but which is subsequently held to be an intra-state supply, shall not be required to pay any interest on the amount of central tax and state tax, or as the case may be, the central tax and the union territory tax payable.” As per this provision, if the type of tax is wrong, an assessee shall be liable to make the payment of appropriate tax but interest shall not be payable on the same. Section 55 contains provisions for refunding the tax paid wrongly, but the same will lead to blockage of working capital from the time of payment of tax till the time refund is processed by the department. These issues need to be appropriately represented before the authorities for clarification or amendment, if necessary, so as to avoid penal consequences at later stage.

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NOTIFICATIONS, CIRCULARS AND PRESS RELEASES

Refund to exporters clarified: Refund of eligible credit on account of SGST will be available even if the supplier of goods or services or both has availed of drawback in respect of CGST. Further, in cases involving delay in furnishing of LUT, Circular No. 37/11/2018-GST, dated 15-3-2018 clarifies that substantive benefits of zero rating may not be denied where it has been established that exports as per provisions have been made. It has also been clarified that as long as goods have actually been exported even after a period of three months (as prescribed in Rule 96A (1) of the CGST Rules), payment of IGST first and claiming refund at a subsequent date should not be insisted upon.

According to the Circular, deficiency memo with respect to a refund application will be issued only once unless the deficiencies pointed out in such original / first deficiency memo remain unrectified or any other substantive deficiency is noticed subsequently. It is also clarified that asking for self-declaration with every refund claim where the exports have been made under LUT is not warranted. The Circular further clarifies issues relating to discrepancy between values mentioned in GST invoice and shipping bill/bill of export, refund of taxes paid under existing laws, filing frequency of refund applications, non- insistence on proof of realization of export proceeds for processing of refund claims related to export of goods, supplies to merchant exporters, and also lists documents required for processing the various categories of refund claims in respect of exports.

GST exemptions for exporters to be extended till 30-9-2018: GST Council in its 26th meeting held on 10th March, 2018 has decided to extend present exemptions on imports and domestic procurements by holders of various types of Advance authorisation, EPCG authorisation, and by EOUs. The exemptions will be available for 6 more months, i.e. till 30th of September, 2018. Consequently, according to the Press Release issued for the purpose, implementation of e- wallet scheme has also been deferred till 1st of October 2018. Under the scheme, e-wallets will be credited with notional or virtual currency by DGFT which can be used by exporters to pay GST/IGST on goods procured/imported.

Existing system of Returns filing to be extended for three more months: GST Council has on 10-3-2018 in its 26th meeting decided to extend the existing system of filing returns by another three months, i.e., till June 2018. At present GSTR-3B is being filed by 20th of next month. GSTR-1 at present has to be filed by 10th of the second succeeding month (i.e., March 2018 return is to be filed by 10-5-2018) if the aggregate turnover is more than Rs.1.5 crore. In case aggregate turnover is less than Rs. 1.5 crore, GSTR-1 for the quarter of January-March 2018 has to be filed by 30th of April, 2018, at present.

E-way bills set to be implemented from 1-4- 2018 for inter-State transportation: Provisions relating to e-way bill are set to be amended. Ministry of Finance has issued Notification No. 12/2018-Central Tax, dated 7-3-2018 to amend provisions relating to e-way bill, in the Central Goods and Services Tax Rules, 2017. It may be noted that according to Press Release dated 10- 3-2018, issued after the 26th meeting of the GST Council, the provisions for e-way will be implemented from 1st of April in respect of inter- State transportation of goods.

According to the new provisions, e-way bills in respect of over-dimensional cargo (exceeding dimensional limits prescribed in Rule 93 of Central Motor Vehicle Rules, 1989) will be valid for period of one day for a distance of up to 20 km within the country. Further, one day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill. Transporter, on an authorization received from the registered person, will also be able to furnish information in Part A of Form GST EWB-01, electronically, on the common portal. Similarly, in case of inter-State supplies from principal to job worker, e-way bill can also be generated by the job worker, if registered, irrespective of the value of consignment.

GST TRAN-2 to be submitted by 31st of March 2018: GST TRAN-2 relating to outward supplies made from the stock as declared on 1st of July, 2017 when GST regime came into effect, can now be filed till 31st of March, 2018. The details of such supplies made have to be filed for each of the six tax periods during which the scheme is in operation. Rule 117(4)(b)(iii) of the

Central Goods and Services Tax Rules, 2017, has been amended in this regard by Notification No. 12/2018-Central Tax, dated 7-3-2018.

Joint Ventures – GST liability on service provided by members to JV and vice versa and between members: CBEC has clarified that Circular No. 179/5/2014-ST, dated 24-9-2014, in the context of Service Tax, is also applicable for the purpose of levy of GST. Circular No. 35/9/2018-GST, dated 5-3-2018 issued for this purpose however holds that the question whether cash calls, raised by an operating member of the joint venture on other members in proportion to their participating interests in the joint venture, are taxable or not, will entirely depend on the facts and circumstances of each case. Providing illustrations, the Circular states that if operating member uses its own machinery, he is providing 'service' within the scope of supply of CGST Act, 2017.

Disputed/blocked credit - Undertaking required if credit is more than Rs. 10 lakh: CBEC has issued directions relating non- utilization of disputed credit, i.e. credit held inadmissible by any existing Order, and regarding non-transition of blocked credit, which is credit not available in GST regime. According to Circular No. 33/7/2018-GST, dated 23-2-2018, if disputed credit or the blocked credit is higher than Rs. 10 lakh, taxpayers will be required to submit an undertaking to jurisdictional officer that such credit will not be utilized or has not been availed as transitional credit. Such credit if utilised will be recovered along with interest and penalty.

Priority Sector Lending Certificates are taxable at 18% GST: CBEC has clarified that Priority Sector Lending Certificates are taxable as goods at standard rate of 18% under the residuary Sl. No. 453 of Schedule III of Notification No. 1/2017-Central Tax (Rate). Circular No. 34/8/2018-GST, dated 1-3-2018 in this regard notes that PSLC are not securities, but are akin to freely tradeable duty scrips, Renewable Energy Certificates, REP license or replenishment license, which attracted VAT earlier.

Refund to entities having UIN clarified: CBEC has clarified certain issues relating to refund to entities having Unique Identity Number (UIN). Specialised agency of UNO or any Multilateral Financial Institution and Organisation notified under UN (Privileges and Immunities) Act, Consulate or Embassy of foreign countries, are eligible for refund under such dispensation. Circular No. 36/10/2018-GST, dated 13-3-2018 while prescribing procedure for manual filing of refund claims by such entities, also lists nodal officers in each State in order to facilitate processing of refunds. It is also stated that facility of single UIN is optional.

Bus body building and tyre re-treading are composite supplies: Holding that activity of bus body building and re-treading of tyres is a composite supply, CBEC has clarified that classification of activity as supply of goods or services would depend on which supply is the principal supply. Circular No. 34/8/2018-GST, dated 1-3-2018 also states that pre-dominant element in re-treading is supply of service, with rubber used for it being an ancillary supply. The Circular also notes that value may be one of the guiding, but not the sole factor in this determination, which depends on element which imparts essential nature to such supply.

Hostel accommodation provided by Trust is not charitable activity: Hostel accommodation services do not fall within the ambit of charitable activities as defined in Para 2(r) of Notification No. 12/2017-Central Tax (Rate). CBEC Circular No. 32/6/2018-GST, dated 12-2-2018 stating so, however also clarifies that accommodation service in hostels including that by Trusts, having declared tariff of below Rs. 1000/day is exempt. The issue which was sought to be clarified was whether hostel accommodation provided by Trusts to students is covered within definition of 'charitable activities' and is thus exempt.

No GST on fee, penalty paid in Consumer Disputes Redressal Commissions: CBEC has clarified that any fee, penalty, or amount paid by litigants in Consumer Disputes Redressal Commissions is not leviable to GST. Circular No. 32/6/2018-GST, dated 12-2-2018 issued in this regard observes that though such Commissions may not be Tribunals literally - not having been set up directly under Article 323B, they are clothed with many characteristics of a Tribunal. The Circular in this regard notes that services by any Court or Tribunal established under any law for the time being in force is neither a supply of goods nor services.

Healthcare service – GST liability clarified: Services provided by senior doctors/ consultants/ technicians hired by hospitals are covered under exempted healthcare services. CBEC has also clarified that since hospitals also provide healthcare services, entire amount charged from patients, including the retention money and fee/payments made to doctors etc., is towards such exempt healthcare services. Circular No. 32/6/2018-GST, dated 12-2-2018 issued for this purpose, however states that food supplied to patients (other than in-patients), or their attendants or visitors will be taxable.

Legal Metrology – Provision for placing stickers on old stock extended: Manufacturers, importers and packers can now clear their old stock, after putting stickers, tags, etc., by 30th of April, 2018. The stickers would be required to comply with the mandatory declarations under Legal Metrology (Packaged Commodities) Rules as amended by a 2017 notification. Advisory dated 1-3-2018 issued by the Department of Consumer Affairs to Controllers of Legal Metrology also states that during initial period there should be no prosecution for shortcomings in labelling, in respect of font size, if it is not affecting consumers.

delegated public tasks, it did not enjoy any rights and powers of public authority as enjoyed by Municipality. Activities were

also held as supply of services for consideration. [Nagyszénás Településszolgáltatási Nonprofit Kft. v. Nemzeti Adó- és Vámhivatal Fellebbviteli Igazgatósága – Judgement dated 22-2-2018 in Case C-182/17, Court of Justice of European Union] Refund to exporters - Procedure in case of invoice mis-match notified: Considering that most common error hindering refund to exporters is the mismatch of invoice number, taxable value and IGST paid, in the shipping bill vis-à-vis same details mentioned in GSTR 1/Table 6A, CBEC has notified new procedure for refund in such cases. Customs officer is to verify information furnished in GSTN and Customs EDI system and sanction refund where invoice details provided in GSTR 1/ Table 6A are correct though details provided in shipping bill are at variance.

According to CBEC Circular No. 5/2018-Cus., this new procedure is available only for shipping bills filed till 31-12-2017.

BCD increased on certain metal items for mobile phone, and specific screws: Screw falling under Tariff Item No. 7318 15 00 of the Customs Tariff, and SIM socket / other mechanical items of metal for cellular mobile phone covered under Tariff Item No. 7326 90 99 have been excluded from the lower rate of 10% BCD earlier available to all goods of Chapter 73. Sl. No. 377 of Notification No. 50/2017-Cus. has been amended for this purpose by Notification No. 27/2018-Cus., dated 23-2-2018. Tariff rate of Basic Customs duty for these goods is at present 15%.

Certificate of Origin for specified imports from Japan – Time limit revised: Certificate of Origin in respect of specified imports from Japan under Comprehensive Economic Partnership Agreement can be issued retroactively within 12 months from the date of shipment. Clause 3(b) in Appendix-A to Annexure-2 in Customs Tariff (DOGCEPA between India and Japan) Rules, 2011 has been amended for this purpose with effect from 1st of March 2018 by Notification No. 14/2018- Customs (N.T.) dated 19-2-2018. The time limit for issuance of such certificate, in exceptional cases, was hitherto 9 months.

MEIS claims – Matching of SB description when not required: DGFT has directed its regional authorities to process applications for MEIS claims, other than in few specified cases, only on the basis of ITC (HS) Code as specified in the shipping bill. The authorities however would continue to process claim applications in respect of specified 154 ITC (HS) codes, after also matching the description in the shipping bill with Export Product Description in Table 2 of Appendix 3B of Handbook of Procedures Vol. 1. According to DGFT Public Notice No. 65, dated 16-2-2018, this will improve ease of doing business and cut down delays.



विश्व जल दिवस पर जल संरक्षण संगोष्ठी

विश्व जल दिवस पर दिनांक 22 मार्च 2018 को मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री एवं “पानीवाले” एनजीओ के संयुक्त तत्वावधान में चेम्बर सभागार में जल संरक्षण संगोष्ठी आयोजित की गई।

संगोष्ठी में कृषि विभाग के उपनिदेशक श्री इन्द्र सिंह संचेती ने बताया कि पृथ्वी पर 71 प्रतिशत पानी है जिसमें से केवल 1 प्रतिशत पानी ही शुद्ध एवं पीने लायक है। भीलवाडा जिले में भूमिगत जल स्तर काफी नीचे चले जाने से सभी पंचायत समिति क्षेत्र डार्क जोन में शामिल है। ऐसे में हमें पानी के महत्व को समझते हुए इसके संरक्षण पर गम्भीरता से प्रयास करने होंगे। उन्होंने कृषि कार्य में कम पानी से अधिक उपज देने वाली फसलों को बढ़ावा देने की जरूरत बताई।

सूचना एवं जनसम्पर्क विभाग के पूर्व संयुक्त निदेशक श्री श्याम सुन्दर जोशी ने परम्परागत जल स्रोतों का संरक्षण एवं उपयोग करने की आवश्यकता प्रतिपादित की। साथ ही प्राकृतिक धरोहर स्थलों को बचाने की भी बात कही। उन्होंने कहा कि दुषित जल से कई तरह की गम्भीर जल जनित बिमारियां होती हैं। अतः शुद्ध एवं स्वच्छ जल के प्रयोग के प्रति जन चेतना जगानी चाहिए। जल संरक्षण और जल बचत के छोटे-छोटे टिप्स अपनाते हुए इन्हें आदत में सुमार करना चाहिए।

नगर विकास न्यास के पूर्व अधीक्षण अभियन्ता श्री एस के गम्भीर ने कहा कि ग्लोबल वार्मिंग तथा कम वर्षा के कारण एक ओर जहां जल घटता जा रहा है, वहीं बढ़ती जनसंख्या के कारण जल का उपभोग बढ़ता जा रहा है, दोनों में सामंजस्य की आवश्यकता है। उन्होंने काव्यपाठ कर जल संरक्षण का महत्व बताया और कहा कि जल बचत के बारे में चारदिवारी से बाहर निकलकर चौराहों पर जनचर्चा करनी चाहिए।

जलदाय विभाग के तकनीकी अधिकारी श्री इकबाल ने पेयजल की गुणवत्ता पर विशेष ध्यान देने की जरूरत बताई और कहा कि प्राकृतिक रूप से जो पानी उपलब्ध है, वही सबसे शुद्ध है। अतः आर ओ एवं बोतल बन्द पानी के स्थान पर जहां तक संभव हो प्राकृतिक रूप से प्राप्त पानी का ही उपयोग करना चाहिए। उन्होंने पावरपाइन्ट प्रजेन्टेशन के माध्यम से जिले में शुद्ध पेयजल की स्थिति पर प्रकाश डाला।

“पानी वाले” संस्थान के अध्यक्ष श्री अक्षय कुमार कोठारी ने स्वागत उद्बोधन देते हुए संस्था की ओर से किये जा रहे जनसेवा कार्यों पर विस्तार से जानकारी दी। उन्होंने कहा कि दक्षिण अफ्रीका के केपटॉउन शहर में जो पेयजल की गम्भीर स्थिति बनी है, उससे भारत को बचने के लिए अभी से जागरूक होना पड़ेगा।

वर्ष 2018-19 के लिए निर्वाचित पदाधिकारी



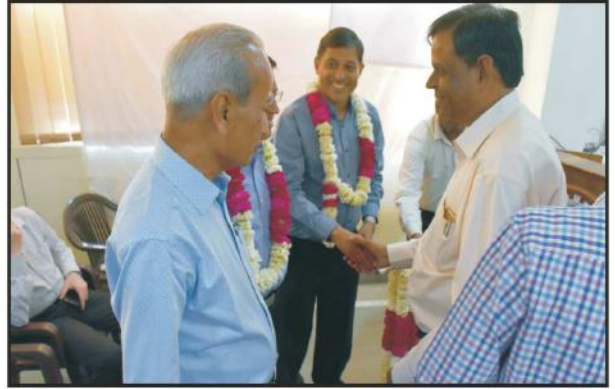
पुनः निर्वाचित अध्यक्ष श्री दिनेश नौलखा को माल्यापण कर बधाई देते हुए पूर्व अध्यक्ष श्री आर पी सोनी।



मानद महासचिव श्री आर के जैन को माल्यापण कर बधाई देते हुए पूर्व अध्यक्ष डॉ पी एम बेसवाल।



वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया को बधाई देते हुए पूर्व मानद महासचिव श्री एस पी नाथानी।



संयुक्त सचिव श्री के के मोदी को बधाई देते हुए पूर्व अध्यक्ष श्री जे सी लढ्वा।



नवनिर्वाचित उपाध्यक्ष श्री जे सी सोनी को बधाई देते हुए पूर्व अध्यक्ष श्री जे सी लढ्वा।



पुनः निर्वाचित कोषाध्यक्ष श्री वी के मानसिंगका को बधाई देते हुए पूर्व अध्यक्ष श्री वी के सोडानी।

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