

# SRTEPC WORLD

Vol. No. 3 • Issue No. 4 • July, 2022 • 50/- • MUMBAI ENGLISH MONTHLY

The Synthetic and Rayon Textiles  
Export Promotion Council

R.N.I. No. MAHENG/2020/79258 / Published on 23rd July '22 (28 Pages)

## Inauguration of Vanijya Bhawan at Delhi

The Hon'ble Prime Minister of India, Shri Narendra Modi inaugurated the new premises of the Ministry of Commerce and Industry – “Vanijya Bhawan” on Thursday, 23<sup>rd</sup> June 2022. The Prime Minister also launched a new portal called NIRYAT (National Import-Export Record for Yearly Analysis of Trade) a one-stop place for all info needed for India's foreign trade. During the inaugural ceremony, Shri Modi said this new premise and the portal are a symbol of both physical and digital infrastructure, and it would reflect India's aspiration of 'Atma Nirbhar Bharat' or a



*(L to R) Shri B.V.R.Subrahmanyam, Commerce Secretary, Shri Dhiraj R.Shah, Chairman SRTEPC, Shri Piyush Goyal, Hon'ble Minister of Commerce & Industry, Textiles and Shri Mahesh K.Desai, Chairman EEPC*

self-reliant India. He further mentioned that Government's projects completed on time, and schemes reaching their goals are nothing but giving respect to the taxpayers of the country. He added that exports are vital to a country's progress and initiatives like 'Vocal for Local' have also accelerated the country's exports. Despite global disruptions last year, India exported a total of US\$676 billion. Shri Modi urged the exporters to not just set a short-term export target but a long-term as well, that too with a proper roadmap to reach the feat, citing that exports play a crucial role for developing nation to become a developed one. Shri Piyush Goyal, Hon'ble Minister of Commerce and Industry, Consumer Affairs, Food and Public Distribution, Textiles was also present for the inauguration. The inauguration ceremony was attended by SRTEPC Chairman, Shri Dhiraj R.Shah.



### Program on 'Udyami Bharat' held at Vigyan Bhawan in New Delhi



The Hon'ble Prime Minister, Shri Narendra Modi participated in 'Udyami Bharat' program held at Vigyan Bhawan in New Delhi on June 30, 2022. 'Udyami Bharat' is reflective of the continuous commitment of the government, right from day one, to work towards the empowerment of MSMEs. During the event, the Hon'ble Prime Minister launched Raising & Accelerating MSME Performance Scheme (RAMP). The RAMP Scheme aims to scale up the implementation capacity and coverage of Micro, Small and Medium Enterprises (MSME) in the states, with impact enhancement of existing MSME schemes. Along with the RAMP scheme, Prime Minister, Shri Narendra Modi also inaugurated the 'Capacity Building of First-Time MSME Exporters' scheme and new features of the 'Prime Minister's Employment Generation Program' (PMEG). 'Prime Minister's Employment Generation Program' include an increase in the maximum project cost to Rs 50 lakh (from Rs 25 lakh) for the manufacturing sector and Rs 20 lakh (from Rs 10 lakh) in the service sector and the inclusion of applicants from aspirational districts and transgenders in the Special Category applicants for availing higher subsidies. The program was attended by Shri S.Balaraju, Executive Director, SRTEPC.



## SRTEPC successfully Organized Heimtextil, Frankfurt In Germany

After postponing the Event which was to be held during January 11-14, 2022, in view of the worsening pandemic situation in Germany and the restrictions laid down by the Govt. there, the Synthetic and Rayon Textiles Export Promotion Council (SRTEPC) participated in the Heimtextil Trade Fair coinciding with Techtexsil and Texprocess for the first time which was held during 21 to 24 June, 2022. Council mobilized participation of 10 companies in an area of 124 sq.mts. under MAI Grant by the Ministry of Commerce & Industry, Govt. of India.

**The names of the 10 participating companies are:**

1	Le Merite Exports Ltd.	2	Maharaja Texo Fab Pvt. Ltd.
3	Platinum Textile World	4	Prakash Textile Mills
5	RSWM Limited	6	Ruchicaz Overseas
7	Sumilon Industries Pvt.Ltd.	8	Tex Designers
9	Vasupujya Filaments (Dodhia Group)	10	Vineet Polyfab Pvt.Ltd.

### Inauguration of Indian Pavilion

A High Level Delegation under the leadership of Shri U.P.Singh, Secretary Textiles, Smt. Shubhra, Trade Advisor, Ministry of Textiles, Shri Ram Kumar, Consul (Co-ordinator) & PSO, Consulate General of India, Frankfurt am Main, Shri Bhadresh Dodhia, Vice Chairman, Shri S.Balaraju, Executive Director, SRTEPC inaugurated the 'India Pavilion' where the 10 stalls of SRTEPC were placed. The Secretary (Textiles) visited the stalls and interacted with the participants and inquired with them about their company and its products and how their participation in this Exhibition will benefit the textile industry at large. He also wanted to know from one of the participants about the functioning of the unique asset light model with the spinning mills.

The items on display included Fabrics, Yarn, Home Furnishings like Blankets, Quilt, Terry Towels, Cushion Covers, etc. The Buyers/Agents began to visit the stalls and conclude business on-the-spot. Many stalls had a good number of buyers on the first day itself and were quite happy with the outcome of visitors.



### Meeting with Importers and Investors at Messe Frankfurt Hall during Heimtextil

A meeting was held with the Importers and Investors, Shri U.P.Singh, Secretary (Textiles), Smt. Shubhra, Trade Advisor, Ministry of Textiles, Shri Bhadresh Dodhia, Vice Chairman, SRTEPC & Shri S.Balaraju, Executive Director, SRTEPC, Dr. Christian Schindler, M/s. International Textile Manufacturers Association (ITMF), Zurich, Switzerland, and other EPCs have attended besides Importers and Investors. SRTEPC Vice Chairman said that Turkey is doing well in MMF textiles and Europe is the main market for Turkey. Turkey is not in a great ambitious mood to replace China. It was informed by Shri Dodhia that India is strong in the entire value chain of MMF textiles and can cater to the global market at competitive rates.

To be continued on page 13



## MESSAGE FROM THE CHAIRMAN



Dear Friends,

It's a great pleasure to inform the exporters that during April-June 2022, exports of MMF textiles were around USD1500 million as compared to USD1440 million during the same period of the previous year, registering a growth of around 4% whereas overall textiles witnessed a decline of around 5% in view of slowdown in global demand.

In this regard, the Council is co-ordinating with the concerned Departments for correct analysis of export data by considering all the four segments such as Man-made Staple Fibre, Yarn, Fabrics and Made-ups while evaluating the performance of the entire MMF textile value chain. Further, I would like to inform that SRTEPC is also following up with the Ministry for giving a fresh mandate to the Council for promotion of export of Technical Textiles as well, as over 90% of fibres used in Technical Textiles are of MMF. We are hopeful to receive the mandate from the Ministry shortly.

As you may be aware, that the export target given by the Ministry to our segment for the financial year 2022-23 is USD 6578 million and I am confident that we will not only achieve but we will surpass the target.

It was a joyous occasion for me to be present at the inauguration of "Vanijya Bhawan", the new premises of the Ministry of Commerce and Industry at New Delhi which was inaugurated by Shri Narendra Modi, Hon'ble Prime Minister of India. He mentioned that this new premise would reflect India's aspiration of 'Atma Nirbhar Bharat' or a self-reliant India. The Prime Minister also launched a new portal called NIRYAT (National Import-Export Record for Yearly Analysis of Trade) a one-stop place for all info needed for India's foreign trade. I also had the opportunity to meet Shri Piyush Goyal, Hon'ble Minister of Commerce and Industry and Textiles and interacted with him on various issues related to MMF textiles.

I would also like to inform the members that there are some International events being organised by the Council such as; Dhaka International Yarn & Fabric Show, Bangladesh (31st Aug to 3 Sept 2022), Apparel Textile Salon/Textillegprom, Russia (6 to 9 Sept, 2022) and Vietnam International Textile & Garment Exhibition (21 to 24 Sept, 2022). We urge our members to participate in large numbers and take advantage of this great opportunity to enhance exports to these potential markets.

Friends, I appreciate the efforts put in by the DGFT for extending the date for submission of MEIS applications upto 31<sup>st</sup> August, 2022 and request my dear fellow exporters to submit the applications before the said deadline. Please refer to the DGFT's Notification given in this edition.

I thank the Govt. for notifying exemption of IGST and Compensation Cess under Advance Authorisation, EPCG and EOU scheme. I extend my gratitude to CBIC for supporting the Trade & Industry through various relaxations and providing timely assistance and also to the JNCH Customs for resolving the long pending Drawback issues of our members.

It may be reiterated that our Council has always been working relentlessly in attending to the queries of our members for any information required by you. We regularly update our circulars, publications and even other information on our website [www.srtepc.org](http://www.srtepc.org) for which you may kindly refer the same.

Yours sincerely,

DHIRAJ RAICHAND SHAH  
CHAIRMAN



**PRINTER, PUBLISHER & EDITOR** : BALARAJU SAMPATHIRAO

**EDITORIAL TEAM** : BALARAJU SAMPATHIRAO  
KRIPABAR BARUAH  
SYBIL MARQUES  
BARBARA MENDES

**EDITORIAL SUBSCRIPTION & ADVERTISEMENT OFFICE** : The Synthetic & Rayon Textiles  
Export Promotion Council  
Resham Bhavan, 78 Veer Nariman Road,  
Mumbai – 400 020  
Phone : 22048797, 22048690, 22040168  
Fax : 22048358  
E-mail : srtepc@srtepc.in  
Website : www.srtepc.in

**REGIONAL OFFICES** : SURAT  
The Synthetic & Rayon Textiles  
Export Promotion Council  
Block NO. 4DE, 4th Flr., Resham Bhavan,  
Lal Darwaja, Surat – 395 003  
Phone : 0261-2423184  
Fax : 0261-2421756  
E-mail : surat@srtepc.in

**NEW DELHI**  
The Synthetic & Rayon Textiles  
Export Promotion Council  
Surya Kiran Building, Flat No. 602  
6th Floor, 19, Kasturba Gandhi Marg  
New Delhi 110 001  
Phone : 011-2373 3090/92  
Fax : 011-23733091  
E-mail : delhi@srtepc.in

**COIMBATORE**  
The Synthetic & Rayon Textiles  
Export Promotion Council  
41 Race Course  
Coimbatore – 641018, Tamil Nadu  
Phone : 0422-4215333  
E-mail : coimbatore@srtepc.in  
Contact Person : Mr. N. Esakkimuthu  
(Mobile 09790167113)

Printed, published and edited by BALARAJU SAMPATHIRAO on behalf of THE SYNTHETIC & RAYON TEXTILES EXPORT PROMOTION COUNCIL, Printed at Concise Graphics & Marketing, Regd. Office : Astavinayak Bldg., 'B' Wing, Shop No. 8, Dattaram Lad Marg, Chinchpokli, Mumbai - 12. Tel. : 93235 46927 / 91378 45682 & Published from The Synthetic & Rayon Textiles Export Promotion Council, Resham Bhavan, 78 Veer Nariman Road, Churchgate, Mumbai - 400020.

Editor : BALARAJU SAMPATHIRAO

# Contents

- 1 Inauguration of Vanijya Bhawan at Delhi
- 2 Program on 'Udyami Bharat' held at Vigyan Bhawan in New Delhi
- 3 SRTEPC successfully organized Heimtextil, Frankfurt in Germany
- 4 Message from the Chairman
- 6 Social Media
- 7 Market Report
- 8 In the News
- 10 Trade Notifications
- 12 Participate in "TEXTILLEGPROM", Moscow, Russia
- 17 FAQ on e-Invoice
- 25 VC meeting on "Implementation of Circular Economy in Textile Sector" & Virtual Meeting to obtain Feedback of India UAE CEPA
- 26 Meeting of Trade Promotion Wing Held by the O/o Addl. DGFT & Deadline for Submission of MEIS Applications
- 27 2<sup>nd</sup> Meeting of the Working Group on Technical Regulation for MMF Textiles & International Day of Yoga 2022



**SRTEPC** @srtepc · Jul 8  
 #SRTEPC is organizing participation of 6 of its member exporters at @texworldnyc @appsourcingnyc from July 19th –21st, 2022, under the aegis of @DoC\_Gol @TexMinIndia. We invite you all to visit the show and meet our Indian suppliers at @javitscenter, New York City. pic.twitter.com/9jfytgWf1P

**SRTEPC** @srtepc · Jun 29  
 The likelihood downturn in the US and EU has stoked fears among Indian exporters including textile exporters with anticipation of slump in export volume during the current financial year compared with FY22. @srtepc @Dhirubhaishah21 & @bhadreshmd request @CimGOI & @PiyushGoyalOffc

**SRTEPC** @srtepc · Jul 11  
 The @cbic\_india will soon come out with a detailed standard operating procedure (#SOP) for serving summons and notices under the goods and services tax (GST) regime, to prevent harassment of businesses. #SRTEPC @Dhirubhaishah21 & @bhadreshmd thank @cbic\_india

**SRTEPC** @srtepc · Jul 1  
 Smt. @DarshanaJardosh mentioned #PLIScheme and PM #MitraParks will help Indian textile sector achieve the desired scale and size while also emerging as a strong competitor in the global market that PM's @narendramodi ji clarion call of #Vocal4Local has tremendously helped the

**SRTEPC** @srtepc · Jun 27  
 The Government of India wants to create 75 Textile hubs like Tiruppur which will not only support textile product exports and ensure inclusion of sustainable technology but will also generate huge opportunities for employment and this is a welcome step.

**SRTEPC** @srtepc · Jul 6  
 The 2nd meeting of the working Group for development of Tech Regulation for MMF Textiles was held through VC today under the Chairmanship of Shri Ajit B. Chavan, Sct, @TexMinIndia Committee & Chairman wherein #SRTEPC delegation Shri @Sbalaraju5, ED & Shri #KBaruah addl

**SRTEPC** @srtepc · Jul 6  
 SRTEPC Chairman, @Dhirubhaishah21, ED, Sh. S. @sBalaraju, ED, Sh #KBaruah, Additional Director and Members of SRTEPC attended the video conference meeting on "Implementation of Circular Economy in Textile sector" organised by @CPCB\_OFFICIAL Waste Management department pic.twitter.com/eY8JnkN9pg

**SRTEPC** @srtepc · Jun 30  
 #UDYAMIBHARAT program of MSME ministry held at Vigyan Bhawan New Delhi today. Hon'ble Prime Minister Shri @narendramodi is the Chief Guest. #SRTEPC, Executive Director of the Council @Sbalaraju5 has attended the program. pic.twitter.com/xW4OMalWdO

**SRTEPC** @srtepc · Jun 25  
 #SRTEPC Vice Chaiman @bhadreshmd attended the meeting with importers and investors at #Messifrankfurt during @heimtextil pic.twitter.com/NXLmQvGSBH

**SRTEPC** @srtepc · Jul 14  
 India's manufacturing exports stood at \$418 billion in FY22, rising at a compounded annual growth rate (CAGR) of more than 15% over the last two years out of which textiles & apparel account for \$44 billion.

**SRTEPC** @srtepc · Jul 5  
 The last date for exporters to submit online applications to claim their pending dues under export promotion scheme, MEIS for exports made in the period September 1, 2020 to December 31, 2020 has been extended upto August 31, 2022 @dgftindia said in a notification.

**SRTEPC** @srtepc · Jun 21  
 India and the European Union revived the talks on June 17 after a gap of more than eight years for agreements on trade, investments and geographical indications (GI). #SRTEPC @Dhirubhaishah21 & @bhadreshmd are hopeful that early conclusion of the India-EU FTA will boost exports

**SRTEPC** @srtepc · Jun 23  
 PM Shri @narendramodi ji to inaugurate brand new premises of @DoC\_Gol near iconic India Gate. The universally accessible, digitally smart & energy-efficient building will break silos & increase productivity. #VanijyaBhawan. pic.twitter.com/pSvXJcGzV4

**SRTEPC** @srtepc · Jun 23  
 PM Shri @narendramodi ji to inaugurate brand new premises of @DoC\_Gol near iconic India Gate. The universally accessible, digitally smart & energy-efficient building will break silos & increase productivity. #VanijyaBhawan. pic.twitter.com/pSvXJcGzV4

**SRTEPC** @srtepc · Jul 13  
 The country's exports are likely to register a "reasonable level" of growth in the current financial year despite the global uncertainties on the trade front, Commerce and Industry Minister @PiyushGoyal has said. @srtepc @Dhirubhaishah21 & @bhadreshmd thank @PiyushGoyal for the

**SRTEPC** @srtepc · Jun 29  
 Virtual meeting held to obtain feedback on India-UAE CEPA that was implemented from 1st of May 2022. The Meeting is chaired by Mr. Fahad Suri, Under Secretary, @DoC\_Gol. Issues being raised are on usage of India-UAE CEPA provisions, issues/challenges etc. Representatives of other

## UZBEKISTAN

### **Uzbekistan eyes additional US\$9 bn in revenue from textile industry**

Uzbek President Shavkat Mirziyoyev has directed the government to generate an additional US\$9 billion in revenue per year by processing yarn into finished products and attracting foreign brands, the President's press service said. The Uzbek leader set a goal to attract 50 popular foreign brands to the country's textile industry and announced new subsidies and incentives for exporters of textile products, Xinhua news agency reported. Mirziyoyev said on Wednesday that after an international boycott on Uzbek cotton was lifted early this year, foreign companies have been showing great interest in products produced in Uzbekistan. "If (foreign) brands are not brought to our regions, it will be difficult for domestic products to compete in the world market," he added. Since 2016, the country's volume of textile production has increased by five times, and exports by four times, reaching almost US\$3 billion, the press service said, adding that during this time reprocessing of cotton has risen to 100 from 40 per cent. However, the degree of processing yarn into finished products still remains low at 23 per cent, meaning the industry "is missing a US\$9 billion opportunity every year," the report said. Uzbekistan produces around 3 million tons of cotton annually and plans to increase production by implementing new agricultural technologies, including drip irrigation.

**Source:** Investing.com News

## DENMARK

### **Textile sector: Denmark ready to provide new technology**

Lis Rosenholm, Ambassador of Denmark to Pakistan, said that Denmark is ready to provide new technology to Pakistan's textile sector, especially the knitwear sector, in order to reduce the export product production cost and improve the quality in Pakistan. In this regard, joint ventures with major Denmark companies will also be encouraged. He said this while addressing a meeting at the office of Pakistan Hosiery Manufacturers and Exporters Association here Thursday. He said that the main purpose of her visit was to further enhance trade relations between the two countries and for this she would encourage Denmark businessmen to visit Pakistan. She said she would tell Denmark businessmen that Pakistan is a very peaceful country to do business and safe to invest. She said that she would also ask her Commercial Consul to pave the way for enhancing contacts between Pakistani and Denmark

businessmen. Earlier, Mian Kashif Zia Chairman PHMA (North Zone) said that despite the facility like GSP Plus, the existing trade opportunities between Pakistan and Denmark are not being fully utilized, while many Denmark companies are doing good business with Pakistan. He said that there is a huge potential for increasing exports of textile products in Denmark which needs to be exploited. He thanked Denmark for its support for GSP Plus status for Pakistan and hoped that this friendly country would also give its full support to Pakistan for its continued GSP Plus status. Musadaq Zulqarnain Chief Executive of Interloop Limited, said that despite the recession in the world, we are exporting. He said that we are facing external and internal challenges as the average income of the people of our country is very low and as a poor country we are maintaining our country as well as international compliance. He said that developed countries should relax social compliance for us so that we can meet our export targets and also earn valuable foreign exchange for the development of the country. "Our main goal is not only to increase our exports but also to provide employment to the people as well as raise their living standards," he said. He said that for this it is necessary that all the stakeholders work together. At the end, Qamar Aftab, former Chairman PHMA, thanked the distinguished guests while Mian Kashif Zia (PHMA) and Musadaq Zulqarnain Chief Executive of Interloop Limited) presented the PHMA Honorary shield to Lis Rosenholm Ambassador of Denmark to Pakistan.

**Source:** Business Recorder

## CHINA

### **China's textile-garment exports expand in 1st 5 months of 2022**

China's textile-apparel exports maintained growth momentum in the first five months of the year, according to data from the Ministry of Industry and Information Technology. Such exports rose by 11.2 per cent year on year to US\$125.1 billion in the period, the data showed. Textile exports reached US\$62.9 billion, surging by 12.1 per cent from a year ago. Apparel exports were worth US\$62.2 billion, up by 10.2 per cent year on year, an official news agency reported. During this period, the added value of textile firms with annual operating revenue of at least 20 million yuan (about US\$2.99 million) climbed by 1.5 per cent year on year, while the operating revenue of the aforementioned firms increased by 7.1 per cent from the same period a year ago.

**Source:** Fibre2Fashion News

## **Government to come out with second PLI Scheme for Textiles: Goyal**

The Union government is set to come out with a second production linked scheme (PLI) for the textiles sector, to give further boost to manufacturing and exports of apparel, commerce and industry minister Piyush Goyal said at an industry event on Saturday. On possibility of extension of customs duty on cotton, he said that that with global cotton prices easing, government did not see the need to extend the customs duty waiver beyond September. However, if needed, it may look at extending it by another month. The finance ministry had in April waived the 10% customs duty on cotton imports till September 30 in a bid to ease price for the textiles industry and end consumers. "Cotton prices have already started easing...and cotton is becoming more affordable. So I don't think there is a need to extend customs duty waiver beyond September.. if at all required, we may extend it by a month or so," said Goyal. He said that the government will soon seek cabinet approval for the second PLI scheme on textiles. "The textiles sector has a production linked incentive scheme... we are thinking of coming up with one more PLI scheme for the textiles sector. The details of which will be shared with all of you very soon," said Goyal at the textile fair in Coimbatore. He said that the government is still engaging with the industry on that.

"We are keen to support the apparel manufacturing sector... Dialogue is going on between textiles ministry, DPIIT, and Niti Aayog. After consultation with the industry, we will be devising a second PLI scheme and putting before the Cabinet and with the support of Prime Minister..." said Goyal, who is on a two day visit to Coimbatore and Tirupur to interact with industry. The government had in the first edition of the textiles PLI scheme approved 61 applications of companies including Trident Ltd, Kimberly Clark India, Monte Carlo Fashion, and Arvind Ltd with an investment potential of over ₹19000 crore. The government had in December approved the PLI scheme for textiles, offering incentives worth ₹10,683 crore over five years for manufacture of man-made Fibre apparels- jerseys, overcoats, trousers, shifting, etc., man-made Fibre (MMF) fabrics and products of technical textiles. The scheme is focused on expanding Manmade Fibres and technical textiles segments' value chain to help India regain its dominant status in global textiles trade. The scheme is operational from 24 September, 2021 to 31 March 2030. The second edition of the scheme is likely to focus on segments under textiles not covered in the earlier scheme. Goyal said that the government has made focused efforts to ensure growth of the textiles sector. "We have set before us a target of doubling textiles production to ₹ 20 lakh crore in five years and triple textile exports to ₹ 8 lakh crore during this period," said Goyal. He reiterated that the textiles sector in an integral part of the free trade agreements being entered into by India. "We have signed an FTA with UAE, Australia, and in negotiations with the EU, the UK, Israel, and the Gulf Cooperation Council," said Goyal.

**Source:** The Mint

## **Government of India wants to create 75 textile hubs like Tiruppur: Commerce Minister**

Government of India wants to create 75 Textile hubs like Tiruppur, which will not only support textile product exports and ensure inclusion of sustainable technology, but will also generate huge opportunities for employment, said Union Minister of Textiles, Commerce & Industry and Consumer Affairs, Food & Public Distribution, Piyush Goyal at an event in Tiruppur on Sunday. Goyal said that Tiruppur has made country proud and is home to textile

production of worth Rs 30,000 crore every year. The sector provides direct employment to 6 lakh people and indirect employment to 4 lakh people, he said. In 1985, Tiruppur was exporting Rs 15 crore worth of textile products. In the year ended March 2022, the estimated exports from Tiruppur are at Rs 30,000 Cr which is about two thousand times growth. Considering the unprecedented growth of the textile sector in the region, in over 37 years, the compounded annual growth rate at Tiruppur comes to 22.87%, he noted.

As he pointed that nearly 70% of those employed in the textile sector in Tiruppur are women and those from the marginalised sections, Goyal said that all over India, roughly 3.5-4 crore people are engaged in the total value chain of Textile sector alone. Textiles is the second largest provider of work after the agriculture sector. The industry size is about Rs 10 lakh crore, with exports of about Rs 3.5 lakh crore. He reiterated that the Textile sector has the potential to grow to Rs 20 lakh crore industry in the next 5 years with exports of Rs 10 lakh crore. Even then, a modest export target of Rs 7.5-8 lakh crore and production target of about 20 lakh crore which is doable in next 5 years has been set, he said. Tiruppur is the leading source of Hosiery, Knitted Garments, Casual Wear, Sportswear and is a traditional centre for cotton ginning. He said that during his visit to SITRA on Saturday, he saw many innovative projects. He mentioned that the Centre will work with Health Ministry on the Sanitary Napkin Machinery in SITRA to provide low-cost sanitary napkins under the PM Jan Aushadhi Yojana.

**Source:** ET News

## **India to turn into a US\$30-trillion economy in 30 years: Piyush Goyal**

India will emerge as a US\$30-trillion economy in the next 30 years, commerce and industry minister Piyush Goyal said on Sunday, highlighting that the country remains the world's fastest-growing major economy.

Based on a (conservative) compounded annual growth rate of 8%, the country's economy will double in about nine years, he said. India's nominal GDP stood at US\$3.3 trillion in FY22. "In another nine years, that is 18 years from now, we will be about a US\$13- trillion economy. In another nine years after that, that is 27 years from now, we will be a US\$26-trillion economy... then obviously, in 30 years from now, confidently we can all expect that the Indian economy will be a US\$30-trillion economy," the minister said. He was addressing exporters and other textile industry stakeholders in Tiruppur, which houses the country's largest garment cluster. Some "naysayers" who have raised doubts over these numbers should visit Tiruppur to gauge the significant growth potential that the country has. Exports from Tiruppur, which has emerged as a global apparel hub, jumped to Rs 30,000 crore in FY22 from just Rs 15 crore 37 years ago, recording a phenomenal compounded annual growth rate of about 23% over such a long period, Goyal said.

The Indian economy has grown at a fast pace after the pandemic and is expected to do well despite the ongoing war between Ukraine and Russia. Even though the war has impacted global supply chains and caused a spike in commodity prices, especially of oil, the government has managed to keep inflation at a reasonable level, the minister said. Calling on the textile and garment industry to identify and help develop 75 Tiruppur-like clusters across the country, the minister exuded confidence that this labour-intensive sector will lead the country's export growth and create huge number of jobs in the coming years.

**Source:** The Financial Express



## Exports likely to record reasonable level of growth in 2022-23: Goyal

The country's exports are likely to register a "reasonable level" of growth in the current financial year despite the global uncertainties on the trade front, Commerce and Industry Minister Piyush Goyal has said. Clearly, there are signs of a global slowdown in international trade and India is keeping a "watchful" eye on the developments by talking to all the export promotion councils and large exporters, and engaging with the Indian missions abroad, he said. In the current global situation, "our exports will stand on the basis of price competitiveness and quality...We will calibrate the expectations of exports based on the ground reality," When asked if figures like US\$450 billion or US\$500 billion worth of goods exports in 2022-23 look ambitious in this situation, he said the Ministry has not yet come to any final figure or an export target for the current year, and it is in consultations with all the stakeholders on that. "The whole world is facing severe challenges, COVID is not yet over...There is a geopolitical situation, which is not conducive, inflation worldwide is (a matter) of concern, petroleum products are still at high prices, food security concerns also are before us, and fertilizer shortages in many parts of the world are reported. "In these challenging times, the fact that India prepared itself structurally and strengthened our basic readiness and capability to expand exports....Therefore a reasonable level of growth from last year can still be expected," Mr. Goyal said. India's merchandise exports in June rose by 16.78% year-on-year to US\$37.94 billion while the trade deficit ballooned to a new high of US\$25.63 billion on account of a steep increase in gold and crude oil imports, as per the government's preliminary data. The export growth in June moderated from 20.55% in May and 48.34% in June 2021. In 2021-22, the country's merchandise and services exports touched US\$420 billion and US\$254 billion, respectively.

Commenting on the new foreign trade policy (FTP), Mr. Goyal said the Ministry is collecting inputs from all quarters to release a "robust" policy. Due to the uncertainties all over the world and international trade, the Ministry has extended the existing policy till September this year. "In these challenging times, we are looking at further ease of doing business, reducing compliance burden, decriminalising existing laws, developing districts as export hubs, promoting our traditional areas where we are strong like textiles, pharmaceuticals, marine products, other agri produce, handicrafts and handlooms, and leather goods, and we feel that the demand for these products will be robust in the long run," the Minister said. The role of States, particularly districts, is crucial to promote India's outbound shipments. The government is supporting aspirational districts and northeastern States, and also identifying the unique products of each district that can be promoted both in India and worldwide, he noted. On ways to scale those products for export purposes, he said the government can hand hold those products by providing better testing facilities, brand building, and creating awareness in the world through Indian missions abroad. "We are also looking at (extending) support of infrastructure, which is relevant to these products," Mr. Goyal said. On the proposal to restructure the Commerce Ministry, as the government is looking at taking the goods and services exports to US\$2 trillion by 2030, he said the Ministry has been working for the past few months to design it on a more forward-looking pattern where trade promotion for goods and services becomes an integral part of its activities. "The Commerce Ministry structure was something which must have been decided many decades ago and it continues in that fashion...For the development

of the nation, international trade is very important. In this situation, we believe that the entire functioning of the Commerce Ministry needs to be made more contemporary," the Minister said. The process has started in a small way but major change can only be done after holding more discussions with other ministries, industry and exporters, he added. On valuation of the rupee vis-a-vis the U.S. dollar, he said the domestic currency today has not depreciated against the USD as much as most other currencies have. "So, if you look at a relative depreciation, the rupee has actually strengthened in comparison to many currencies of the world. This is the strength of the Indian economy," the Minister said.

**Source:** The Economic Times

## India's manufacturing exports to hit US\$1 trillion by 2028

Driven by production capacity expansion, government policy support, heightened M&A activity and investments, India's manufacturing exports are set to touch the \$1 trillion mark by 2028, as per a report by Bain and Company. The growth will largely be driven by chemicals, pharmaceuticals, textile and electronics industry which have been scaling up and expanding into new export markets, said the report titled '*The Trillion-Dollar Manufacturing Exports Opportunity for India*'. India's manufacturing exports stood at US\$418 billion in FY22, rising at a compounded annual growth rate (CAGR) of more than 15% over the last two years. Accordingly to a Bain analysis, key industries driving growth include chemicals (US\$110-130 billion), electricals & electronics (US\$120-145 billion), textiles & apparel (US\$95-110 billion), automotive (US\$45-55 billion), pharmaceuticals (US\$45-50 billion) and industrial machinery (US\$70-75B). "The positive developments in the manufacturing sector, driven by production capacity expansion, government policy support, heightened M&A activity, and PE/VC-led investment, are creating a robust pipeline for the country's sustained economic growth in the years to come." said Deepak Jain, partner, Bain and Company and co-author of the report. Despite possible recessionary and inflationary pressure, fundamentals for India's manufacturing sector remain strong. The mega-trends will continue to play out during the course of this decade which will accelerate India's manufacturing-led exports," Jain said. Propelled by favourable megatrends in manufacturing, India is expected to scale up its manufacturing across the priority sectors. The country is on the cusp of structural shifts in manufacturing, enabled by a post pandemic global focus on supply chain diversification and complemented by the government's robust policy initiatives like new free trade agreements, production-linked incentive (PLI) schemes to encourage local manufacturing, and fresh investments pouring into core industrial sectors. The manufacturing sector has been witnessing increased capex inflows and heightened M&A activity leading to a surge in manufacturing output and resultant increased contribution to exports. Private equity and venture capital funds-led investments have had a cascading effect, providing a boost to manufacturing exports. Last year, 18% of the total PE/VC investments were seen in the manufacturing sector, with the majority of them coming from pharmaceuticals, and chemicals. "India's US\$1trillion manufacturing exports will be driven by growth in the priority sectors over the course of this decade. Chemicals, auto, electronics, pharma, textiles & industrial machinery will lead the growth due to their readiness in terms of export potential and will contribute 50-60% share of manufacturing exports, " said Sushil Pasricha, expert partner, Bain & Company.

**Source:** The Mint



**MINISTRY OF COMMERCE & INDUSTRY**

**DGFT**

S.No.	Heading No.	Date	Subject	Description	Download the Link
1)	Notification No. 16/2015-20	01.07.2022	Amendments to FTP 2015-20 - Exemption of IGST& Compensation Cess under AA/EPCG/EOU	DGFT has made amendments in Paras 4.14, 5.01(a) and 6.01(d)(ii) of FTP 2015-20 to provide exemption from Integrated Tax and Compensation Cess.	<a href="https://tinyurl.com/3rr4jefh">https://tinyurl.com/3rr4jefh</a>
2)	Notification No. 15/2015-20	01.07.2022	Extension in deadlines for submission of MEIS applications for exports made in Sept. 2020 to Dec. 2020	Filing of online MEIS applications for exports during Sept., 2020 to Dec 2020 is allowed till 31.08.2022.	<a href="https://tinyurl.com/44kbtkee">https://tinyurl.com/44kbtkee</a>
3)	Public Notice No. 16/2015-20	24.06.2022	Enlistment of Pre-Shipment Inspection Agencies under Para 2.55 (HBP 2015-2020)	Additions made in Appendix 2G of Appendices & Aayat Niryat Forms of FTP 2015-20 in terms of Para 2.55 (d) of HBP 2015-20.	<a href="https://tinyurl.com/2skwrzkn">https://tinyurl.com/2skwrzkn</a>
4)	Trade Notice No. 13/2022-23	30.06.2022	Migration of e-BRC Portal/ Website to new IT platform	DGFT has now upgraded the existing eBRC module to a new IT platform.	<a href="https://tinyurl.com/54fe25cv">https://tinyurl.com/54fe25cv</a>

**MINISTRY OF FINANCE**

**CBIC - CUSTOMS**

S.No.	Heading No.	Date	Subject	Description	Download the Link
1)	Notification No. 37/2022-Cus. (T)	30.06.2022	CBIC continues the exemption from Integrated Tax and Compensation Cess on goods imported under AA/EPCG/EOU	Amendments made in notifications to continue the exemption from Integrated Tax and Compensation Cess on goods imported against AA/EPCG authorizations.	<a href="http://tinyurl.com/y78u5jxn">http://tinyurl.com/y78u5jxn</a>
2)	Notification No. 58/2022-Cus. (NT)	07.07.2022	Exchange rate Notification	Notifies Rate of Exchange of Foreign Currencies w.e.f. 08.07.2022.	<a href="https://tinyurl.com/vb7dna6n">https://tinyurl.com/vb7dna6n</a>
3)	Notification No. 56/2022-Cus. (NT)	30.06.2022	CBIC amends Sea Cargo Manifest and Transshipment Regulations, 2018	These regulations may be called the Sea Cargo Manifest and Transshipment (First Amendment) Regulations, 2022.	<a href="https://tinyurl.com/ymzdjcnr">https://tinyurl.com/ymzdjcnr</a>
4)	Notification No. 54/2022-Cus. (NT)	29.06.2022	Exchange rate Notification	Notifies Rate of Exchange of Foreign Currencies w.e.f. 30.06.2022.	<a href="https://tinyurl.com/3njzurhd">https://tinyurl.com/3njzurhd</a>
5)	Notification No. 53/2022-Cus. (NT)	28.06.2022	Exchange rate Notification	Notifies Rate of Exchange of Foreign Currencies w.e.f. 29.06.2022.	<a href="https://tinyurl.com/yc7m66bc">https://tinyurl.com/yc7m66bc</a>
6)	Notification No. 52/2022-Cus. (NT)	22.06.2022	Customs Broker Licensing (Amendment) Regulations, 2022	Amendments have been made in the Customs Brokers Licensing Regulations, 2018.	<a href="https://tinyurl.com/3sppkwdu">https://tinyurl.com/3sppkwdu</a>
7)	Notification No. 51/2022-Cus. (NT)	16.06.2022	Exchange rate Notification	Notifies Rate of Exchange of Foreign Currencies w.e.f. 17.06.2022.	<a href="https://tinyurl.com/yxs6umkd">https://tinyurl.com/yxs6umkd</a>



**JAWAHARLAL NEHRU CUSTOMS HOUSE (JNCH)**

S.No.	Heading No.	Date	Subject	Description	Download the Link
1)	Public Notice No. 40/2022-23	04.07.2022	Withdrawal of Public Notice No. 92/2021 reg. Utilisation of MEIS scrip for import in absence of mandatory recording of transfer details facility on DGFT Website	In view of DGFT's Trade Notice No. 1/2022-23 dated 11 <sup>th</sup> April, 2022, JNCH has withdrawn Public Notice No. 92/2021 dated 1 <sup>st</sup> November, 2021.	<a href="https://tinyurl.com/56d3jwrv">https://tinyurl.com/56d3jwrv</a>
2)	Public Notice No. 35/2022-23	29.06.2022	General Waiver of penalty for late filing of BoE due to ICES being down for DR Drill and Maintenance	This waiver is subject to submission of negative acknowledgment/ proof of non-generation of Bill of Entry Number.	<a href="https://tinyurl.com/mszsch8z">https://tinyurl.com/mszsch8z</a>
3)	Standing Order No. 05/2022	14.06.2022	Rectification of EGM Errors and Stuffing report errors	Procedures for rectification of Error Code 'C' (Container Number Mismatch) is amended by JNCH.	<a href="https://tinyurl.com/5d457px6">https://tinyurl.com/5d457px6</a>

**SAHAR AIR CARGO CUSTOMS**

S.No.	Heading No.	Date	Subject	Description	Download the Link
1)	Public Notice No. 23/2022	27.06.2022	Public Notice 23/2022	Decisions have been taken by ACC to resolve the problems faced by the trade during peak hours.	<a href="https://tinyurl.com/mtrsmsrj">https://tinyurl.com/mtrsmsrj</a>

**GST RELATED NOTIFICATIONS/CIRCULARS**

**CENTRAL TAX NOTIFICATIONS (<https://tinyurl.com/3yrppf2d>)**

Notificaton No. & Date	Subject
14/2022-Central Tax dt. 05.07.2022	Seeks to make amendments (First Amendment, 2022) to the CGST Rules, 2017.
13/2022-Central Tax dt. 05.07.2022	Seeks to extend dates of specified compliances in exercise of powers under section 168A of CGST Act.
12/2022-Central Tax dt. 05.07.2022	Seeks to extend the waiver of late fee for delay in filing FORM GSTR-4 for FY 2021-22.
11/2022-Central Tax dt. 05.07.2022	Seeks to extend due date of furnishing FORM GST CMP-08 for the quarter ending June, 2022 till 31.07.2022.
10/2022-Central Tax dt. 05.07.2022	Seeks to exempt taxpayers having AATO upto Rs. 2 crores from the requirement of furnishing annual return for FY 2021-22.
09/2022-Central Tax dt. 05.07.2022	Seeks to notify the provisions of clause (c) of section 110 and section 111 of the Finance Act, 2022.

**COMPENSATION CESS NOTIFICATIONS (<https://tinyurl.com/293d33hu>)**

Notificaton No. & Date	Subject
1/2022-Compensation Cess dt. 24.06.2022	Seeks to bring into force the Goods and Services Tax (Period of Levy and Collection of Cess) Rules, 2022

**CIRCULARS/ORDERS (<https://tinyurl.com/2p82mjk3>)**

Notificaton No. & Date	Subject
174/06/2022-GST dated 6.7.2022	Prescribing manner of re-credit in electronic credit ledger using FORM GST PMT-03A.
173/05/2022-GST dated 6.7.2022	Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification.
172/04/2022-GST dated 6.7.2022	Clarification on various issue pertaining to GST



171/03/2022-GST dated 6.7.2022	Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices.
170/02/2022-GST dated 6.7.2022	Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in FORM GSTR-3B and statement in FORM GSTR-1

### PRESS RELEASES

Name of Ministry	Date	Subject
Ministry of Commerce & Industry	06.07.2022	Commerce and Industry Minister, Shri Piyush Goyal reviews progress of PM GatiShakti.
Ministry of Commerce & Industry	05.07.2022	India's merchandise exports rise by 16.8% to USD 37.9 billion in June, 2022, recording the highest ever exports in June 2022.
Ministry of Finance	01.07.2022	Fifth GST Day with vision GST@5 साधन, देश के सर्वांगीण विकास का celebrated at New Delhi.
Ministry of Textiles	30.06.2022	PLI Scheme and PM Mitra Parks will help Indian Textile Sector achieve the desired scale and size while also emerging as a strong competitor in the global market: Smt. Jardosh.
Ministry of Finance	29.06.2022	Recommendations of 47 <sup>th</sup> GST Council Meeting.
Ministry of Micro, Small & Medium Enterprises	27.06.2022	Shri Narayan Rane says Government is committed to achieve the goals of holistic development and self-reliance of MSMEs.
Ministry of Textiles	26.06.2022	Government of India wants to create 75 textile hubs like Tiruppur: Shri Goyal.
Ministry of Textiles	25.06.2022	Textile industry has huge potential to generate jobs in coming years: Shri Piyush Goyal.
Ministry of Commerce & Industry	23.06.2022	Commerce Minister Piyush Goyal chairs ONDC Advisory Council Meeting.
Ministry of Commerce & Industry	23.06.2022	PM inaugurates 'Vanijya Bhawan' and launches NIRYAT Portal.

### Participate in "TEXTILLEGPROM", Moscow, Russia from Sept. 6th-9th, 2022

- **Date:** 6 to 9 September 2022
- **Venue:** VDNH, Moscow, Russia
- **Product Coverage:** All types of fibres, yarns, fabrics, made-ups, ladies dress materials, home textiles, technical textiles of manmade fibres, Cotton, Wool, and their blends.
- **Subsidized Participation Fee Rs. 1.75 lakh for 9 sqm booth.**
- **Early-bird discount of Rs. 10,000/- on confirming participation with full payment on or before 28 July 2022.**
- Establish foothold in Russia & CIS - the US\$ 15 bn. textile market and connect buyers from Armenia, Belarus, Kazakhstan, Moldova, Tajikistan, Turkmenistan, Uzbekistan, Iran, Turkey, South Korea, etc. besides Russia.
- **Number of participants under MAI Scheme:** 15 companies
- **Last date for booking participation:** 8 August 2022
- **Booth Package:** Fascia, one Desk, one Table, four chairs, wall hangar rod, spotlights, power socket, entrance pass, carpeting, cleaning and night-time guarding.

**Apply for participation:** Exporters registered with SRTEPC and other EPC's can apply for participation. Exporters interested in participating in the above event are requested to send their duly filled in "Online Application Form" through the link <https://forms.office.com/r/VjDcrJ6u1X>

Participation charge may be sent to the Council through RTGS/NEFT transfer based on the below Bank details:

- Name of the beneficiary : **The Synthetic & Rayon Textiles Export Promotion Council**
- Name of the Bank : **Union Bank of India**
- Branch : **V N Road, Churchgate, Mumbai**
- Bank Account No. : **319501010036617**
- MICR Code No. : **400026021**
- IFSC Code No. : **UBIN0531952**
- Council GSTIN No. : **27AAATT0077C1ZR**

Considering the limited availability of time, we look forward to receiving your confirmation at the earliest.

Continued from page 3



### Visit of H.E. Dr. Amit Telang, Consul General at Heimtextil

We were happy to have with us H.E. Dr. Amit Telang, Consul General, Consulate General of India, Frankfurt, who along with his Team, Mr. Ram Kumar, Consul Co-ordinator and Ms. Ressay Mathew, Marketing Executive visited the Stalls and interacted with the participants. He appreciated the efforts of SRTEPC in organizing participation of its members in Heimtextil and facilitate placing of all the booths in one location.



### CEO Forum at Goodwill Hall

A CEO Forum was held at Goodwill Hall on 22<sup>nd</sup> June, 2022 under the Chairmanship of Shri U.P.Singh, Secretary (Textiles), and attended by SRTEPC Vice Chairman, Shri Bhadrash Dodhia, Executive Director, Shri S.Balaraju, besides other Investors and EPC members. CEOs and representatives of the Industry like Karlmayar, Indo Rama, Oerlikon, Grasim Inds. Ltd., Heiq PK, Engineering Federation of Germany, Dilo, etc. have participated in the Forum. Ms. Astha Tyagi, Sr. Assistant Vice President, Invest India gave a presentation on Investment opportunities in the Indian textile industry and the incentives available under various Schemes. The views of the members such as sustainability, infrastructure, focus on Technical Textiles, Mega Textile Parks, availability of power and its cost, integrated textile value development, etc. are to be looked into.





## Visit of Secretary Textiles to MS Oerlikon Factory at Germany

The Secretary (Textiles) & Trade Advisor, MoT, Invest India Team, SRTEPC Vice Chairman & Executive Director, Mr. Pradeep Dodhia, MD of M/s. Dodhia Synthetics visited the Oerlikon factory on 24<sup>th</sup> June, 2022 at MS Oerlikon, Germany. This special visit was arranged by SRTEPC Vice Chairman which enabled the Secretary (Textiles) and his Team to recognize the importance of MMF segment. They were so excited with the visit of the Delegates from India and mentioned that this is the first time any Indian Delegation has visited their company. Barmeug is the biggest MMF Machinery producer and all of them were privileged to see the largest R&D center in the world for MMF. They also observed the importance of preparatory requirements for Technical textiles and emphasized to focus across the whole value chain of technical textiles, from the start to the end and not just for weaving or finished machines. It was suggested to Barmeug to set up a Product Development Center in India and requested Secretary (Textiles) to facilitate the promotion of MMF textile value chain in the best possible way.



## Visited Reliance Industries Limited stall at Heimtextil



The Secretary (Textiles), Shri U.P. Singh & Trade Advisor, Smt. Shubhra, MoT, Invest India Team, SRTEPC Vice Chairman, Shri Bhadrash Dodhia & Shri S. Balaraju, Executive Director, and other EPCs visited Reliance Industries booth on 22<sup>nd</sup> June, 2022 at Heimtextil whereby Reliance launches world's first biodegradable polyester – Recron Eco Gold with CiCLO, a new fibre technology that enables activation of biomimetic biodegradation process. This new fibre is designed to reduce persistence of textile waste in landfills and other related conditions. It is the solution to the environmental crisis due to textile waste accumulation.

## Networking Dinner Organised by SRTEPC with Secretary (Textiles)

A Networking Dinner was hosted by SRTEPC on 23<sup>rd</sup> June, 2022 at Hotel Carmelo Greco, Frankfurt where the exporters were able to interact with Secretary (Textiles) about their business deals at Frankfurt. The Dinner was attended by Secretary (Textiles) & Trade Advisor, MoT, Invest India Team, SRTEPC Vice Chairman, Executive Director & Assistant Director, Mr. Pradeep Dodhia of M/s. Dodhia Synthetics Ltd., Mr. Jitendra Jariwala, M/s. Sumilon Inds. Ltd. & Mr. Chhaganbhai of M/s. Alliance Fibres Ltd.





## Dinner with Consul General, H. E. Dr. Amit Telang at his Residence

A Dinner was hosted by the Consulate General of India, Frankfurt at the Residence of H.E. Dr. Amit Telang which was attended by Secretary (Textiles), Trade Advisor, MoT, Invest India Team, SRTEPC Vice Chairman, Executive Director & Asst. Director, besides other EPC members. Dr. Telang suggested that India's participation should be increased and we should have a separate India Pavilion to show their strength in textiles to the European world and requested all the EPC Delegates to work in this direction.



### Participants' Feed-back :

#### (a) Positive Response :

- Footfalls were good during the Heimtextil Trade Fair.
- Participated for the first time, met new buyers and hoping to conclude business with them as some inquiries are in the pipeline.
- Built up good business relations with buyers in various countries from Europe as well as Africa and very satisfied with this Fair.
- Good arrangements done by SRTEPC and mobilized buyers to visit our stalls
- The Fair has been very educative with reference to new products, new innovations, etc.
- We would like to consider our follow-up participation in the Fair by participating in the next edition during January 2023.
- Service and arrangements made by SRTEPC was appreciated by the participants

#### (b) Suggestion/improvement indicated:

- To select halls with high budget. Halls preferred would be No.3 & No.4
- A better location preferably in the European hall
- India should highlight "Brand India" so as to attract good buyers
- To have separate location for yarn and fibre in European Hall 4.0
- Good designing on the India Pavilion booth can be improved upon
- Need larger space during the next edition of the Heimtextil Trade Fair to be held in January 2023

### Publicity & Promotion:

Exhibitors brochure was printed in English, giving name of the company, contact details and their products. Also Messages received from the Union Minister of State for Textiles and Railways, Secretary (Textiles), Chairman SRTEPC and Ambassador of India, Embassy of India, Germany. The brochure was distributed to all visitors for promoting participation of Indian SRTEPC member exhibitors.

### Stall Nos. of Participants at the Entrance of the Hall

A large hoarding was put at the entrance of the Hall by Messe Frankfurt on the Ground Floor indicating the booth Nos. of India Pavilion participants and names of the companies.

## Summary

The Heimtextil Fair organized by SRTEPC for the first time provided an excellent opportunity for the Indian participants to understand the requirements of the European market. It was a grand success and many participants were glad to have participated in this Event almost after 2 years of pandemic. There was also great support from H.E. Dr. Amit Telang, Consul General of India who visited the stalls and encouraged the participants to continue exporting to Germany and European countries as it was a good market and in the same we could build up business relations with the countries. The participants really benefitted from this event and has already asked the Council to book bigger space for them in the next edition as they were keen to expand their business further in the Germany market.

**Messe Frankfurt India Pavilion**

**India**  
Elegance, Excellence, Style at your fingertips – Scan the QR Code

HALL 6.0			
Jutes India	A36	Bhairavnath Eaim Pvt. Ltd.	D45
Vishnu Carpets	C21	Bhajan Home Decor Pvt. Ltd.	D53
BMC Collections	C65	Oriental Home Tex	D59
Sasho World	D10	Home and Floor	D68
Abida International	D41	Home Fabrics	L68
HALL 6.1			
Paramount Textile Mills Pvt. Ltd.	B56A	Kotlex Industries Pvt. Ltd.	C4
Nandan Terry Pvt. Ltd.	B56B	L S Mills Limited (TEXPROCIL)	D48
Raymond Ltd.	B70		
HALL 6.2			
Krushna Cotex Pvt. Ltd.	A10A	Imperial Export (India)	B48F
ASK Apparels (TEXPROCIL)	A10B	B.K.S. Textiles Pvt. Ltd.	B49G
Risan (TEXPROCIL)	A10C	VITA Limited	B49J
The Montreal Tex	A10D	Pathval Home Furnishings	B49
Sriven International	A10E	P.J. Exports	C31
Homeline Textiles	B11A	Sterling Global (TEXPROCIL)	C30
SCI Fine Linens (TEXPROCIL)	B11B	Anupam Creation P Ltd.	C33
Full Sea Exports Pvt. Ltd.	B11C	RSWM Limited (SRTEPC)	D43B
Mertolan Fabrics	B11D	Prakash Textile Mills (SRTEPC)	D43C
Jayadams Pvt. Ltd.	B11E	Godha Sportistics Limited (SRTEPC)	D43D
Modern Terry Towels (TEXPROCIL)	B11F	Vinest Polyfab Pvt. Ltd. (SRTEPC)	D43E
Santhos Creation Pvt. Ltd.	B40A	Le Merite Exports Pvt. Ltd. (SRTEPC)	D43F
Youngman Woollen Mill Pvt. Ltd.	B40B	Kesri Handloom Pvt. Ltd. (SRTEPC)	D43G
FEM Exports	B40C	Platinum Textile World (SRTEPC)	D43H
AZ Home	B40D	Ruchiaz Overseas (SRTEPC)	D43I
Four Apparels & Home Textiles (TEXPROCIL)	B40E	Sumilon Industries Pvt. Ltd. (SRTEPC)	D43K
Diamond Textiles Mills Pvt. Ltd. (TEXPROCIL)			

## SRTEPC Participants At The Fair





## The concept of e-Invoice (Continued from pg. no. 19 of the previous edition)



### E-invoice: Schema / Contents

**Q50. What is E-invoice Schema?**

Ans: Schema means a structured format. E-invoice Schema is the standard format for electronic invoice and is notified as 'Form GST INV-1'.

**Q51. How to access GST INV-01 to generate IRN & QR Code?**

Ans: (a) GST INV-01 is accessible online at <https://einvoice1.gst.gov.in> by login (User ID & Password).  
 (b) Initially, Supplier has to register for obtaining User ID/Password at "Portal Login" Section under Registration menu on the home page of the said portal.  
 (c) If the supplier is already registered on EWB portal and has valid User ID & Password, the same are valid for accessing GST INV-01.

**Q52. What are the specified details to be filled in Form GST INV-01 for generation of IRN & QR Code?**

Ans: Format of GST INV-01 comprises of the following four parts with different particulars to be filled:

**Part A: Details of Supplier:**

- GSTIN & Supplier's Name (auto populated).
- Address of the registered/principal place of business.
- Serial No. and Date of Invoice.
- Invoice Reference No. (IRN) & Date (of generating IRN) are generated automatically.

**Part B: Details of the recipient:**

- GSTIN (of registered taxpayers) or UIN (for Embassy/UN organization) as the case may be;
- Name of the Recipient and Consignee.
- Address and State Code (first two digits of the GSTIN) of the Consignee.

**Note:** Details of the consignee & recipient could be same if the parties being billed to and the parties to whom the goods are being delivered is the same. In certain cases, GSTIN of both the recipient and consignee can be the same but with different addresses. In other instances, GSTIN of the party to whom the bill is addressed to, would differ from the one to whom it is shipped to.

**Part C: Particulars concerning the type of supply made by taxpayer including type of transaction & applicability for tax provisions.**

**Note:** Currently, e-Invoicing is not applicable to "B2C" transactions, although the form provides for it.

**Part D: Information pertaining to the Goods/ Services, being supplied:**

- Description of goods/Services.
- HSN code/SAC.
- Quantity (for goods only) and unit price.
- Applicable GST rate & amt. which will be calculated based on the type of transaction (inter-state or intra-state).
- Declaration of freight, insurance, packaging & forwarding charges, as stated in the tax invoice (for goods only).



**Q53. Is there a different invoice schema for different sectors/businesses, eg. Traders, Professionals etc.?**

Ans: (a) No. E-invoice schema is a single standard applicable to all businesses in the country.  
 (b) Many optional fields are available in the schema to cater to the requirements of specific businesses and practices followed by industry and trade in India.

**Q54. What is the file format in which invoice must be reported to IRP?**

Ans: (a) Invoice details in prescribed schema (INV-01) must be reported to IRP in JSON format.  
 (b) JSON (Java Script Object Notation) is a common language for systems/machines to communicate between each other and exchange data.  
 (c) As ERP/Accounting software will generate it, taxpayer need not worry about it. JSON is also used in GST system for reporting all data to GST System.

**Q55. What are the various types of fields in e-invoice schema?**

Ans: Various types of fields in e-invoice schema are as follows:

- Data for fields marked as 'Mandatory' must be provided compulsorily.
- Mandatory field not having any value can be reported as NIL.
- Fields marked as 'Optional' may or may not be filled up. Many of these are relevant for specific businesses (eg. Batch No., Attributes etc.) and to cater to specific scenarios (eg. Export, EWB etc.).
- Some sections in the format are marked as 'Optional' but if this section is selected, some of the fields may be mandatory. eg, section 'e-way Bill Details' is marked as optional. If this section is chosen, the field, 'Mode of Transportation' is mandatory.

**Q56. Can the supplier place their entity logo on e-invoice?**

Ans: (a) Elements of invoice which are internal to business (company logo/slogan etc.) are not part of e-invoice Format.  
 (b) After reporting invoice details to IRP & receipt of IRN, at the time of issuing invoice to receiver, any further customization can be made by respective ERP/billing/accounting software providers.

**Q57. What is the maximum number of line items which can be reported in an invoice?**

Ans: The limit is kept at 1000. It could be enhanced based on requirement, if any, in future.

**Q58. Whether Form GST INV-01 provides for incorporating the address & bill-to party and their PAN details?**

Ans: Yes. GST INV-01 provides for incorporating the address & bill-to party & their PAN details provided in the schema/format.

**Q59. In e-invoice schema, amt. under 'other charges (item level)' is not part of taxable value. However, some charges to be shown in invoice are leviable to GST. How to mention them?**

Ans: Such other charges (includable for the levy of Tax), e.g. freight, insurance, packing & forwarding charges etc. can be added as one more line item in the invoice.

**Q60. Is it permissible to show negative values (for deducting certain amounts from the value of goods Supplied, eg. Underloading penalty, deductions etc.) in line items in the invoice? How to report such amounts which do not attract Tax in the invoice?**

Ans: In the line item details, such values can be shown in 'Item Discount Amount'. Being 'discount', the value is automatically treated as negative.

**Q61. The current e-invoice template provides for total discount for all the products/services. Will this be possible in the e-invoice?**

Ans: Yes. There is a mechanism & placeholders to provide discounting on item level & total discounts on the Invoice value.

**Q62. We need to show abated value in the invoice? How to report in such scenarios?**

Ans: Some supplies are eligible for abatement on value. Eg., in real estate, where taxable value is 67% of the agreement value. To report invoices in such scenarios, below workaround is suggested:

- Pre\_Tax\_Value = Rs. 1,00,00,000/-
- Taxable\_Value = Rs. 67,00,000/-
- GST (@ 5%) = Rs. 3,35,000/-
- Other Charges (item level) = Rs. 33,00,000/- (Abatement Charges)
- Total\_Inv\_Value = Rs. 1,03,35,000.

**Q63. In our business, there are scenarios where 'amortization cost' needs to be included invoice value (as such amt. is not to be recovered from the counter party). How to report this in the invoice?**

Ans: Including a separate field/column for Amortisation Cost will be examined in the next revision of schema. As a work around, such businesses may report 'amortised cost', as shown in below example (where amortised cost is Rs. 2,176/-):

**Values at Item Level:**

- Pre\_Tax\_value = Rs. 25,067.52
- Taxable\_value = Rs. 27,243.52 (*Base value + Amortised cost of Rs. 2,176*)
- Tax Rate = 28%
- IGST Value = Rs. 7,628.19



## **Values at Invoice Level:**

Discount\_Amt\_Invoice\_Level = Rs. 2,176/- (*Amortised cost*)

Total Invoice Value = 32,695.71 (*27,243.52 + 7,628.19 – 2,176*)

**Q64. In e-invoice schema, there is no placeholder for mentioning TCS collected by suppliers under Income Tax Act, 1961. What to do?**

- Ans:
- (a) Presently, there is no separate field/column for TCS. Including it in format will be examined in next version.
  - (b) Field of “Other Charges (Invoice Level)” can be used to mention where it doesn’t form part of taxable value.
  - (c) Form GST INV-01 is only to report specified invoice particulars to IRP.
  - (d) Once IRN is obtained from the portal, business may add any other elements not relevant to GST, while issuing invoice finally to the buyer.

**Q65. In the current schema, there is no provision to report details of supplies not covered under GST, eg. a hotel wants to give single invoice for a B2B supply where supply includes food & beverages (leviable to GST) and Alcoholic beverages (outside GST).**

- Ans: For supplies which do not attract GST levy, separate invoice may be issued by such entities.

**Q66. Will e-invoice schema/format cater to reverse charge mechanism?**

- Ans: Yes. E-invoice system has a reverse charge mechanism reporting.

**Q67. In INV-01 proforma, there is a field, “IGST Applicability despite Supplier and Recipient located in same State/UT”. What is the applicability of this field?**

- Ans:
- (a) This field is meant for reporting scenarios where the supply is chargeable to IGST despite the Supplier & Recipient are located within same State/UT, as in case of the supplies covered by Notification No.11/2018- CT (Rate) dtd. 28.5.2018 levying GST on supply/trading of Priority Sector Lending Certificates (PSLC) on reverse charge basis (Tax to be paid by Buyer’s bank).
  - (b) Circular No.93/12/2019-GST dtd. 8.3.2019 issued by TRU (CBIC) clarifies that nature of supply of PSLC between banks may be treated as a supply of goods in the course of inter-state trade or commerce and accordingly, IGST is payable.

**Q68. Will there be an option for linking multiple invoices in case of Debit / Credit Note?**

- Ans: Yes. There will be an option for linking multiple invoices to Debit / Credit Note as already permissible.

**Q69. In case of Credit/Debit Note, is there any validation w.r.t referred invoice number?**

- Ans: There is no linkage with any invoice required, in view of the amended provisions of GST.

**Q70. For generating IRN, whether GSTINs of supplier/recipient should be active on GST system?**

- Ans: Yes. As e-invoicing is mandated for notified registered persons to other ‘registered persons’, both the GSTINs of Supplier & Recipient shall be active in GST System, as on the date of document (Invoice/DBN/CDN) being reported.

**Q71. In case, some HSNs which are otherwise valid are not accepted by e-invoice portal, what is the remedy?**

- Ans:
- (a) In the normal course, such situation does not arise. But if any HSN which is otherwise legally valid but is not available/accepted on IRP, same may be communicated by raising a ticket on GST Self-Service Portal.
  - (b) A Search HSN facility is available on GST System at <https://services.gst.gov.in/services/searchhsnsac> and a HSN Master is published on IRP: <https://einvoice1.gst.gov.in/Others/MasterCodes>.

**Q72. Will there be separate invoice formats required for Traders/ Medical shops/ Professionals & Contractors?**

- Ans:
- (a) No. Same e-invoice format will be used by all kinds of businesses.
  - (b) Proforma has mandatory and non-mandatory fields.
  - (c) Mandatory field must be filled by all taxpayers.
  - (d) Non-mandatory field is for business to choose. It covers all business needs and specific sectors of business may choose to use those non mandatory fields which are needed by them or their eco-system.

**Q73. How long will e-invoice generated would be available at the Government portal?**

- Ans:
- (a) e-invoice needs to be generated only on the supplier’s system and can be saved for future reference.
  - (b) Data on IRP will be available only for 24 hours. However, IRN once generated, it is valid for 30 days for use by supplier to issue the e-Invoice.

**Q74. Is it possible to auto-populate fields of e-invoice from GST INV-01, based on credentials entered to minimize data entry errors?**

- Ans:
- (a) No. However, such facility can be built into the ERP/accounting/billing system of the supplier.
  - (b) Most of the accounting/billing software have such facility in the name of Item Master, Supplier Master, Buyer Master etc. which would meet the requirement, since invoice generation happens on the supplier’s system.

**Q75. Will it be possible to add transporter details as well?**

- Ans: Yes. Transporter details can be entered in Form GST INV-01 at the time of e-invoice generation.

**Q76. Will the e-invoice have columns to show invoice currency?**

- Ans: Yes, the seller can display the currency. Default will be INR.

**Q77. Whether the system permits supplier to add “Work Order Number” in GST INV-01?**

Ans: Additional details for reference of the supplies like Work/Purchase Order or LC No. etc. can be incorporated in the invoice by the supplier while issuing the same with IRN/QR Code generated by posting the specified details on the IRP.

### E-invoice: Generation of IRN

**Q78. Whether Invoice No. should be same as the Invoice Reference No. (IRN) and whether both the IRN & Invoice No. are mandatory on the invoice?**

Ans:

- (a) No. Invoice Number and IRN are different, and both are mandatory.
- (b) Running Serial Invoice No. (not exceeding 16 characters in one or multiple series, containing alphabets/Numerals/ special characters and any combination thereof, unique for a Financial Year) must be assigned by the supplier and it is internal to the business entity.
- (c) Invoice numbering pattern can differ from business to business, but it should be as per the said provision.
- (d) IRN is a unique reference number, auto-generated on IRP, after successful submission of GST INV-01 with the specified details.
- (e) It is mandatory to print IRN embedded in QR Code on invoice issued by the supplier. Separate mention of IRN on the invoice, in addition to QR-code embedded with IRN, is optional.

**Q79. Whether the IRN is to be captured in the Supplier’s ERP?**

Ans: Supplier must keep the IRN against each of its invoice. It will be advisable to keep the same in the ERP as invoice without IRN will not be a legal document.

**Q80. Can IRP reject a submitted GST INV-01?**

Ans:

- (a) Yes. In case of failure to register the invoice, IRN will not be generated, and the system would reflect relevant error codes, which would give an idea about reasons for rejection.
- (b) IRP will check whether the invoice was already reported and existing in the GST System.
- (c) This validation is based on the combination of Supplier’s GSTIN-Invoice Number-Type of Document-Fin. Year which is also used for generation of IRN.
- (d) If the same document (invoice/DBN/CDN) has already been reported earlier, it will be rejected by IRP.

### E-invoice: Printing of Invoice / IRN / QR Code

**Q81. Can I print an e-invoice?**

Ans:

- (a) Yes. On successful submission of GST INV-01 with the specified details of the invoice proposed to be issued for the supplies, IRP generates IRN & QR Code which are received by suppliers on their ERP/Accounting/ Billing System, for further issue of the e-invoice to cover the supplies.
- (b) e-Invoice with IRN & QR Code can be converted into PDF for printing.
- (c) Businesses who don’t have their own ERP/Accounting Software will be downloading and using the free offline utility (Bulk Generation Tool) to upload invoice data on e-invoice portal and obtain signed invoice (in JSON format).
- (d) In this scenario, there is a facility on e-invoice portal to generate ‘human-readable’ PDF copy of invoice for save/print/e-mail etc.

**Q82. Do I need to print IRN on the invoice?**

Ans: No. QR Code embedded with IRN is mandatory on the invoice. Separate mention of the IRN in addition to QR Code embedded with the IRN, is optional.

**Q83. Do I need to print QR Code on the invoice? If so, what shall be its size & location on the invoice copy?**

Ans:

- (a) Yes. QR code embedded with IRN received from IRP shall be extracted and printed on invoice. This is one of the mandatory particulars of e-invoice under Rule 46.
- (b) Printing of QR code on a separate paper, other than the Invoice itself, is not allowed.
- (c) While printed QR code shall be clear enough to be readable by a QR Code reader, size and its placing on invoice is up to the preference of the notified registered person.

**Q84. What are the mandatory contents of e-invoice?**

Ans: Mandatory contents of e-invoice include QR code embedded with Invoice Reference Number.

**Q85. While receiving IRN, the IRP is also adding its digital signature, Acknowledgement No. and Date. Whether these details are also required to be printed while issuing invoice?**

Ans:

- (a) No. Acknowledgement No. and Date given by IRP are only for reference.
- (b) Being a 15 - digit number, Acknowledgement No. will come handy for printing e-invoice/ generating EWB instead of keying in the 64-characterlong IRN.

**Q86. Whether e-invoice needs to be issued in duplicate/triplicate in case e-invoice is applicable?**

Ans: Where e-invoicing is applicable, there is no need of issuing invoice copies in triplicate/duplicate.

**Q87. Will it be possible for invoices that are registered on IRP to be downloaded and saved on handheld devices?**

Ans: It depends on ERP/Accounting/Billing Software, being used by the supplier. It is advisable for the supplier to properly store the signed e-invoice JSON, as received from IRP.

**Q88. Whether signed JSON file received from IRP [after generation of IRN] is required to be saved, in case, a notified registered person uses offline utility to generate IRN?**

Ans: (a) IRP doesn't store invoices and so, the facility to download e-invoice JSON from IRP is available only for limited number of days. So, taxpayers shall take care accordingly.  
 (b) Facility to download signed invoice JSON from GST System (for suppliers & recipients over a longer period of time) will be made available in due course.

**Q89. What is the period of retention/storage/archival of e-invoicing?**

Ans: As per Rule 56(16), "Accounts maintained by the registered person together with all the invoices, bills of supply, Credit & Debit notes and Delivery Challans relating to stocks, deliveries, inward and outward supply shall be preserved for the period as provided in section 36..." The same applies to e-invoicing also.

**Q90. Is it mandatory to print e-Invoice as provided in the portal or notified registered persons can adopt their own format for invoice?**

Ans: There is no specified format for the e-invoice. It shall be as per Rule 46 and must be printed, inter alia, with QR Code embedded with the IRN, on it.

### E-invoice: Verification of IRN / QR Code

**Q91. How to check to know whether an invoice was duly reported to IRP?**

Ans: (a) To know whether an e-invoice was issued after due reporting on IRP, use "Verify QR Code" mobile app which may be downloaded from <https://einvoice1.gst.gov.in> >> Help >> Tools >> Verify QR Code App.  
 (b) One can verify the authenticity of an e-invoice by uploading the signed JSON file or Signed QR Code (string) on e-invoice portal: <https://einvoice1.gst.gov.in> >> Search >> 'Verify Signed Invoice'.

**Q92. What data is embedded in QR Code?**

Ans: QR code will consists of the following key particulars of e-invoice: GSTIN of the Supplier and Recipient,

- Invoice Number, as assigned by Supplier,
- Date of generation of invoice,
- Invoice value (Taxable Value and Gross Tax),
- Number of line items,
- HSN Code of main item (line item having highest taxable value),
- Unique IRN (Invoice Reference No.) and
- Date of Generation of IRN.

**Q93. Is it possible to have more than one QR Code on an invoice?**

Ans: Yes. Apart from QR Code relating to IRN, the supplier is free to place any other QR Code which is required as per business needs or otherwise mandated by any other statutory requirement. In such cases, QR Codes need to be marked clearly so that they can be distinguished easily.

### E-invoice - Sending to Receiver

**Q94. Whether, on IRN generation of IRN, e-invoice is sent by IRP by e-mail or otherwise, to the receiver?**

Ans: No. IRP will not send e-Invoice to the receiver. Upon receiving IRN & QR Code [signed JSON] from the IRP, the supplier will generate e-invoice, along with QR Code embedded with IRN and all other relevant details as prescribed under Rule 46 of CGST Rules, 2017 and send it to the receiver.

**Q95. How will the supplier send e-invoice to the receiver?**

Ans: (a) Hard copy of the e-invoice along with QR Code embedded with IRN, and all other relevant details (as per Rule 46) can be sent to the receiver.  
 (b) A suggested mechanism may be to exchange the PDF of the JSON received from IRP, including QR code, as the best authenticated version of the e-invoice for business transactions.  
 (c) A mechanism to enable system-to-system exchange of e-invoices through eco- system partners will be made available in due course.



**Q96. How do small taxpayers (who are not mandated to issue e-Invoice) receive e-invoices from taxpayers?**

- Ans:
- (a) Taxpayers who are not mandated to issue e-Invoice would receive e-invoices from the registered persons in the same way, as it is being done now.
  - (b) Hard copy of e-invoice along with QR Code embedded with IRN and all other relevant details can be sent to the receiver by suitable means (by post, courier etc.).
  - (c) Alternatively, registered persons can convert the signed e-invoice JSON into PDF and share the same by email. A mechanism to enable system-to-system exchange of e-invoices will be available in due course.

**Q97. Where e-invoicing is applicable, whether carrying e-invoice print during transportation of goods is mandatory?**

- Ans: No. As per Rule 138A(2), where e-invoicing is applicable, "QR Code having an embedded IRN in it may be produced electronically for verification by the proper officer, in lieu of the physical copy of such tax invoice." Hence, carrying e-invoice print during transportation of goods is not mandatory.

**Q98. Can I amend details of a reported invoice for which IRN was already generated?**

- Ans:
- (a) No. Amendments are not possible in respect of the specified details posted on GST INV-01, after generation of IRN on IRP.
  - (b) Registered person has an option to cancel the IRN on IRP within 24 hours of IRN generation for any reason either before issuing e-Invoice or after generation of e-Invoice.
  - (c) If the connected EWB is active or verified by officer during transit, cancellation of IRN will not be permitted.
  - (d) For cancellation of IRN, GSTR-1 will also be updated with such 'cancelled' status.

**Q99. Can an invoice number of a cancelled IRN be used again?**

- Ans:
- (a) No. Once an IRN is cancelled, concerned Invoice No. cannot be used again to generate another e-invoice/IRN, even within the permitted cancellation window of 24 hours.
  - (b) If it is used again, then the same will be rejected, when it is uploaded on IRP, as IRN is a unique string based on Supplier's GSTIN, Document Number, Type of Document & Financial Year.

**Q100. Can I partially cancel a reported invoice?**

- Ans:
- (a) No. It must be cancelled in toto. A partial cancellation of reported e-invoice is not allowed.
  - (b) A fresh e-invoice could be issued to cover the actual supply.

**Q101. I have generated IRN for an invoice. There was a discrepancy in the invoice and supply also didn't materialize. Hence, I had to cancel e-invoice in my system. However, I could not cancel the IRN on IRP as the cancellation window (24 hours) had expired. What to do?**

- Ans:
- (a) Obtaining IRN by taxpayers is a legal requirement before issuing specified documents to recipients.
  - (b) Upon IRN generation, amendments are not possible on IRP and cancellation of IRN only is permitted within 24 hours. So, details of invoices issued during the tax period will have to be reported in GSTR-1.
  - (c) If any e-invoice is cancelled, it can be deleted from GSTR-1 before submission.
  - (d) Registered person shall ensure that details of the fresh e-invoice issued as substitution to any cancelled e-invoice, if any, is figuring in the list of auto populated invoices in GSTR-1 for the relevant tax period. If not, it should be incorporated before submission of GSTR-1.

**Q102. Whether a notified registered person can use the same invoice, when they fail to issue the same generated on the previous day, for supply of the same goods?**

- Ans:
- (a) If the nature of goods remains the same and there is no change in Taxable Value/Rate and only shipment/dispatch is delayed, the same e-invoice can be used for supply of goods along with a valid e-Way Bill.
  - (b) If the invoice is cancelled, then the same number cannot be used for the fresh invoice generated.

**Q103. When Invoice details need to be uploaded for Export Invoice, if port details need to be changed, how to amend/correct the details?**

- Ans:
- (a) Once IRN was generated on IRP, specified details in GST INV-01 cannot be amended.
  - (b) If there is any requirement to change the port code, IRN could be cancelled within 24 hours and generate a fresh IRN with correct port code.
  - (c) If discrepancy was noticed subsequently, discrepancy in e-invoice details could be rectified while filing GSTR-1 on the GST portal.
  - (d) If GSTR-1 was already filed, discrepancy can be rectified by using the amendment option for GSTR-1, as provided on GST portal.

## E-invoice: Linkage with E-Way Bill / GST Return:

**Q104. Whether e-way bill is compulsory, with the introduction of e-invoicing?**

- Ans: Yes. While transporting goods, wherever e-way bill is mandatory as per the EWB-rules (Rule 138 to 138E), requirement continues to be mandatory.

**Q105. Whether e-way bill gets auto-generated?**

- Ans:
- (a) If both Part A & B of EWB are provided while reporting invoice details to IRP, EWB will be auto-generated.
  - (b) If details of Part B are not provided at the time of reporting specified details of invoice to IRP, the same must be provided by the user through 'e-way Bill' Tab in IRP log in or e-Way Bill Portal, to generate EWB.



**Q106. Why EWB is required separately when e-invoice is issued through the prescribed procedure?**

- Ans:
- (a) Generation of e-invoice and e-way Bill are mandatory statutory requirements, as applicable under different relevant statutory provisions.
  - (b) Generation of e-invoice is for taxpayers with turnover exceeding Rs.20 Cr. during any F.Y. since 2017-18.
  - (c) Generation of EWB is based on a different threshold limit irrespective of the fact whether the person is liable to issue e-invoice or not.
  - (d) EWB can be generated either by the supplier/recipient/transporter while e-invoice by the notified registered persons.
  - (e) Moreover, EWB is for the movement of the goods, subject to the conditions envisaged in the relevant CGST Rules and not relevant for the services.
  - (f) But e-Invoice (and/or CDN/DBN) is mandatory for supply of Goods/Services or both by notified taxpayers for the supply or in relation to supply.
  - (g) Thus, both EWB and E-invoice are mandatory for the notified taxpayers for whom the relevant provisions are applicable as per Law.

**Q107. What does it mean by simultaneous generation of EWB while issuing e-invoice? Does it mean that there is no need for separate generation of EWB when e-invoice is generated?**

- Ans:
- (a) While generating e-invoice, relevant details like GSTIN of supplier, Document No. etc. are auto populated in both Table Part – A & B of EWB, to facilitate generation of EWB.
  - (b) Columns for entering the mandatory information for Part-B of EWB like transporters details are available in e-invoice GST INV 01 and so, notified registered person for the supplies of goods, have the option to enter the relevant details, if available with them at the time of generation of e-invoice to simultaneously generate EWB.
  - (c) If mandatory information for Part-B of EWB like transporters details are not available with them at the time of generation of e-invoice, details for Part – B of EWB can be uploaded in the EWB portal subsequent to generation of IRN/QR- code for e-invoice.
  - (d) Generation of e-invoice and e-way bill are mandatory statutory requirements, as applicable under different relevant statutory provisions.

**Q108. After IRN generation, is there any time limit for generation of EWB (where applicable)?**

Ans: No such time limit is normally applicable presently in the system. But IRN itself is valid for 30 days from the date of generation. Hence, EWB cannot be generated, once IRN is not valid.

**Q109. Will e-invoice details be pushed to GST System? Will they populate the return?**

- Ans:
- (a) Yes. On successful reporting of invoice details to IRP, e-invoice data (payload) including IRN, will be saved in GST System.
  - (b) GST system will auto-populate them into GSTR-1 of the supplier and GSTR-2A of respective receivers.
  - (c) IRN and IRN date will also be shown along with source marked as 'e-invoice' (except where such details were modified/re-uploaded by taxpayer).

**Q110. Whether the notified registered person must check the details of all e-Invoices before filing GSTR-1, even if they are auto-populated?**

- Ans:
- (a) Auto-population of details from e-invoices into GSTR-1 is only a facility extended to taxpayer.
  - (b) In self-assessment, the statutory obligation to file GSTR-1 with accurate details as per documents raised during the relevant tax period lies with taxpayer.
  - (c) Owing to validations in GSTR-1, some e-invoices reported may not get auto- populated in the tables of GSTR-1. However, the same may be available in the consolidated excel file downloaded from GSTR-1 dashboard (with corresponding error description).
  - (d) These may also be corrected and re-uploaded by taxpayers before filing GSTR-1. Hence, taxpayer shall verify data in each field, and file the same, in the light of relevant legal provisions.
  - (e) Other than the auto-populated e-invoices, taxpayers are further required to add details of any other supplies made during the tax period, in respective tables of GSTR-1.

**Q111. My supplier says they have generated IRN for the invoice. But in GSTR-2A, details of IRN are not appearing against those invoices, why?**

- Ans:
- (a) It may be possible in a situation where details of auto-populated into GSTR-1 from e-invoices vis-a-vis actual documents issued, might have changed in any respect and the same are edited/ deleted/re-uploaded by the supplier while filing GSTR-1. In such cases (i.e. where details are modified by supplier), re-uploaded/modified details will be visible.
  - (b) However, 'Source', 'IRN' and 'IRN date' will be reset to blank in respective tables of GSTR-1 and also, the said details won't get reflected in GSTR-2A/2B/4A/6A also.
  - (c) So, non-appearance of IRN details in GSTR-1/2A alone shouldn't be assumed to mean that such invoices were not reported to IRP.
  - (d) You can verify the authenticity of e-invoice by uploading the signed JSON file or signed QR Code (string) on e-invoice portal: <https://einvoice1.gst.gov.in> >>> Search >>> 'Verify Signed Invoice'.
  - (e) Alternatively, you can scan the QR Code on invoice copy, with 'Verify QR Code' mobile app which may be downloaded from <https://einvoice1.gst.gov.in> >>> Help >>> Tools >>> Verify QR Code App.

**Q112. Can the notified taxpayer delete all the auto-populated data and upload the e-invoice data afresh on their own in GSTR-1?**

Ans: The notified taxpayer can delete all the auto-populated data and upload e-invoice data afresh on their own I on GSTR-1 by the following methods:

**On GST-Portal /Online:**

Notified Taxpayers can use 'RESET' button available at the bottom of GSTR-1 dashboard. Click this to delete complete details from GSTR-1 tables including records auto-populated from e-invoice. To delete the selected records, one may go inside relevant table of GSTR-1, select record/s and click 'Delete' in action column (in Processed Invoices/Documents table).

**Using Offline Utility:**

Notified Taxpayers can delete the records, offline, by using the following steps:

- For relevant tax period, download GSTR-1 JSON.
- Open JSON in GSTR-1 offline tool.
- Select the respective table from the 'Select Section' drop-down.
- Click the button 'Delete Section Data' and press 'Yes'.
- Alternatively, one can check select records or tick Select All check box and hit DELETE button (available below the table).
- Notified taxpayers will get confirmation that records in the selected section/table are marked for deletion.
- Once the delete button is clicked, the record will be marked for deletion.
- View Summary and Generate JSON File.
- Upload the generated JSON on GST portal.

After processing of uploaded JSON, all/selected records will get deleted in the respective tables.

**Q113. Whether it is sufficient to take Input Tax Credit, if the recipient has an E-invoice & received goods?**

- Ans:
- (a) E-invoice alone is not enough to avail ITC, since availment of ITC requires fulfilling the conditions stipulated under Sec.16(2) viz., goods/service should have been received by the recipient; tax should have been discharged by supplier; relevant returns were filed; and invoice was received.
  - (b) As per Rule 36(4), no ITC shall be availed by a registered person in respect of invoices unless details of such invoices have been communicated to the registered person in Form GSTR 2B.

**Q114. e-Invoice associated with the export invoice was cancelled, however, Shipping Bill was filed. What to do in such case?**

- Ans:
- (a) Exporters should ensure that particulars uploaded in GST INV-01 on IRP are correct in all respects before filing the Shipping Bill.
  - (b) If the situation warranted cancellation of e-invoice raised initially, for any reason, details of the substitute e-invoice issued, by due process, can be sought to be included by way of the post shipment amendment of the S/Bill in terms of Sec.149, by the Jurisdictional Deputy Commissioner of Customs (Exports).

**Q115. IGST refund on export is it linked with e-invoice?**

- Ans:
- (a) IGST refund is being handled by ICEGATE portal which has been linked with GSTN portal for cross verification of details in GSTR1, GSTR 3B returns and S/Bill.
  - (b) ICEGATE portal is not being linked with e-Invoice portal, the details of E-Invoices by all notified taxpayers should be shown correctly in GSTR1 return and the relevant S/Bill to ensure smooth processing of IGST refunds.

**Q116. When a notified taxpayer cancels an IRN, whether the associated EWB gets automatically cancelled?**

- Ans:
- (a) No, E-Way Bill (EWB) must be cancelled first and then only IRN could be cancelled.
  - (b) However, EWB cannot be cancelled if it is already verified by departmental officers during physical movement of goods and in such event IRN also cannot be cancelled.

**Q117. Can the taxpayer generate IRN after EWB generation?**

Ans: No. As per the prescribed format under Rule 138 for generation of EWB, in Part- A of Form GST EWB-01, Details of invoice must be entered/auto-populated from IRP and hence, an e-invoice must be generated by notified taxpayer on IRP before generation of e-way bill.

**Q118. How to generate EWB when the transporter details are not available at the time of filling GST INV-01 for generation of IRN on IRP?**

- Ans:
- (a) While filling GST INV-01 for generation of e-invoice on IRP, notified taxpayer can generate Part A of Form GST EWB-01 without transportation details.
  - (b) Later, transportation details in Part- B of Form GST EWB-01 can be updated by logging into e- Way Bill portal to make it a valid E-Way Bill.
  - (c) Otherwise, notified taxpayer can obtain only IRN on IRP. Then using the IRN as reference, either E-Way Bill or Part A slip can be generated by logging into e-way bill portal.

**Q119. How to fill the field for GSTIN of recipient in Form GST INV-01 in case of exports?**

Ans: For exports, notified taxpayer can fill/select the GSTIN of recipient column as 'URP', State Column as 'other country', State code column as '96 or 99' and PIN Code column as '999999' in Form GST INV-01.

**Source:**

- 1) FAQs by O/o Pr. Chief Commissioner of GST & C. Excise (Tamil Nadu and Puducherry Zone, Chennai) (<https://tinyurl.com/3dvrscc>).
- 2) CBIC's Notification No.1/2022-C.Tax dtd. 24.02.2022 – (<https://tinyurl.com/p7use2ve>).
- 3) GST: e-Invoice System (<https://einvoice1.gst.gov.in>).



## VC meeting on "Implementation of Circular Economy in Textile Sector"

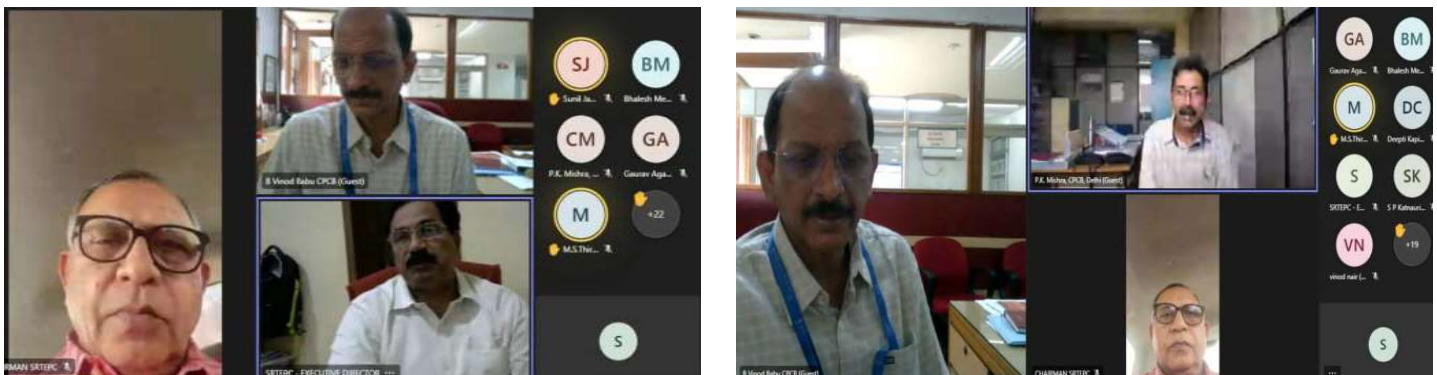
A VC meeting on "Implementation of Circular Economy in Textile sector" was organised by the Waste Management-II Division of Hazardous Waste Management, Central Pollution Control Board (CPCB) on 6th July, 2022 regarding the utilization of chemical sludge generated from the treatment of wastewater from textile units. The meeting was chaired by Shri B. Vinod Babu, Scientist (F&DH) of CPCB IT Divn. Shri P.K. Mishra, Sc. (E&DH) and some other Senior Scientists from CPCB were also present. SRTEPC Officials, Shri Dhiraj R. Shah, Chairman, Shri S. Balaraju, Executive Director, Shri Kripabar Baruah, Additional Director and some more members of SRTEPC attended the meeting.

During the discussion, it was informed from the industry that processing is the weakest link in the textile industry and that due to environment and pollution related issues in the processing segment, the textile industry in India is not fully geared up to compete internationally. SIMA has given a presentation on the status of textile industry and the preferred practices of treatment of textiles effluents like chemical sludge, biological sludge, mixed salt and the advantages of marine discharge while concluding the session.

### CPCB requested the stakeholders to furnish the following information:

1. Quantity of waste being generated
2. Characteristics of waste
3. Available option/pilot study carried out for utilization of waste
4. Issues in utilisation

Consolidated inputs from the Members on sludge generated and their effective management are being submitted to the CPCB for suitable address.



## Virtual Meeting to obtain Feedback of India UAE CEPA

A Virtual meeting was organized on 29<sup>th</sup> June, 2022, in order to obtain feedback on India-UAE CEPA that was implemented from 1st of May 2022. The Meeting was chaired by Mr. Fahad Suri, Under Secretary, Dept. of Commerce. The matter discussed was on usage of India-UAE CEPA provisions, issues/challenges etc. The meeting was attended by Shri Kripabar Baruah, Additional Director, SRTEPC and representatives of other EPCs. Shri Baruah raised the issues being faced by the SRTEPC Members relating to Rules of Origin, Origin Criterion, HS tariff classification no, Minimum Required Information in Annex 3A, etc. He informed that SRTEPC is handholding its members on resolving all the issues to avail the duty free benefits under the India-UAE CEPA.



He also informed that the DoC and Consulate General of India in Dubai have been proactive to address the issues of the Indian exporters and suggested that the EPCs may be authorised to issue the preferential COOs especially under the India-UAE CEPA. It was informed during the meeting that the points raised will be discussed suitably and the decision taken will be communicated to the EPCs.



## Meeting of Trade Promotion Wing Held by the O/o Addl. DGFT



Shri S.B.S. Reddy, Addl. DGFT addressing the EPCs



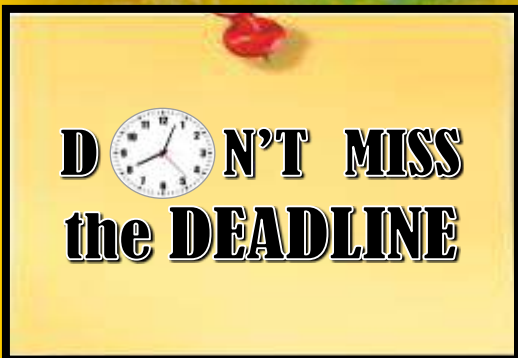
Briefing and presentation on TPW by Shri Satya Raja Sekhar G., Deputy DGFT



The first meeting of the Trade Promotion Wing (TPW) was organised by the O/o Addl. DGFT, Mumbai on 21<sup>st</sup> June, 2022 in its Conference Room under the Chairmanship of Shri S.B.S. Reddy, Addl. DGFT. Other officials present were Joint DGFTs, Deputy DGFTs and Assistant DGFTs. The meeting was attended by Ms. Sybil Marques, Deputy Director and Ms. Annie D'Souza, Executive SRTEPC along with representatives of other EPCs.

The Addl. DGFT welcomed the participants and gave a brief introduction about the proposed Trade Promotion Wing (TPW) and informed that it is a pilot project currently in progress at six locations all over India (i.e. Mumbai, Bangalore, Kolkata, Cochin, Ludhiana and Jammu). A detailed presentation was made by the Deputy DGFT, Shri Satya Raja Sekhar G. on the activities planned under the TPW and the main areas of focus were : (i) State Initiatives, (ii) Exporter Advisory & Industry Relations, (iii) Exporter Training and (iv) Trade Events. The meeting was then opened for a Q&A session. The EPCs opined that there is very tepid response from the State DICs (District Industries Centres) and hence O/o Addl. DGFT, Mumbai was asked to take up the matter with the State Govt. to give a much needed thrust to the programmes. The EPCs mentioned that there should be a common centre to house all the organizations that are related to exports within the Dept. of Commerce and to organise knowledge sessions for Members of Trade in order to boost the products and growth of the sectors. It was agreed that an email would be circulated by O/o Addl. DGFT, Mumbai to the individual EPCs to arrive at a comprehensive plan for further action. In his concluding remarks, the Addl. DGFT informed the EPCs that the activities are not limited to what is presented in the meeting and are welcomed to become partners in suggesting and improving various initiatives that are proposed to be taken up by the Trade Promotion Wing of Mumbai during its pilot phase. The meeting ended with a vote of thanks by the Deputy DGFT.

### EXTENSION IN DEADLINE FOR SUBMISSION OF MEIS APPLICATIONS FOR EXPORTS MADE DURING SEPT 2020 TO DEC 2020



- ❖ Exporters allowed to submit MEIS applications upto 31.8.2022 for exports made from 1.9.2020 to 31.12.2020 vide DGFT's Notification No.15/2015-20 dtd. 1.7.2022.
- ❖ Applications will not be allowed after 31.8.2022 and would be time-barred.
- ❖ No Late cut on the said applications.



## 2<sup>nd</sup> Meeting of the Working Group on Technical Regulation for MMF Textiles

The second meeting of the Working Group for Development on Technical Regulation for MMF Textiles was held through VC on 6<sup>th</sup> July, 2022 under the Chairmanship of Shri Ajit B. Chavan, Secretary, Textiles Committee. The meeting was attended by Shri S.Balaraju, Executive Director and Shri Kripabar Baruah, Additional Director of SRTEPC. The topics discussed and deliberated by the SRTEPC Officials were on Quality Control Order (QCO) on:

1. IS 17478:2020 Textile Floor Covering - Wall to Wall Carpets Made of Polyamide (Nylon) Yarn - Specification.
2. IS 17479:2020 Textile Floor Covering - Carpet Tiles Made of Polyamide (Nylon) Yarn - Specification.

The Council appreciated the efforts made by the Textiles Committee regarding implementation of standards and quality parameters in the textiles sector. During the meeting, the above-mentioned Quality Control parameters were agreed upon unanimously, with some modifications like using other Manmade fibres like Polyester, Acrylic, etc.



## International Day of Yoga 2022

SRTEPC participated in the International Day of Yoga 2022, the theme was 'Yoga for Humanity' which was co-ordinated by Shri Kripabar Baruah, Additional Director, SRTEPC. The Programme was organized by the Office of the Textile Commissioner, Directorate General of Foreign Trade and Department for Promotion of Industry and Internal Trade (DPIIT), on 21<sup>st</sup> June, 2022 at Yoga by the Bay, Marine Drive, Mumbai. The Hon'ble Prime Minister, Shri Narendra Modi gave his speech virtually. There was a separate section wherein the entire textile fraternity including representatives of the Textile Commissioner's office, Textiles Committee, SRTEPC and other EPCs performed yoga during the Event. SRTEPC requested its members to join in the International Yoga day and also sponsored some necessary items. The Yoga day was attended by the Officers and Staff of SRTEPC.



## SRTEPC'S Services to Indian Exporters



- Introduces Exporters to appropriate Overseas Buyers
- Provides up-to-date information and identifies potential markets for them
- Organises Export Promotion Programmes like Trade Fairs/Exhibitions, Buyer-Seller Meets in various overseas markets.
- Organising Reverse Buyer Seller Meets every year by which the overseas buyers are brought to India to discuss business with members
- Provides Grant for Market Access Initiative subsidy towards airfare for participation in promotional programmes like Exhibition/Fairs abroad (Member of the Council for the last year one year is a must)
- Conducts Workshops, Seminars to keep exporters abreast of latest development in policy/procedural matters, international trends, marketing strategies, government schemes, etc.
- Assist the exporters on Import-Export Policy and Procedures
- Resolve their problems about shipping and transport
- Maintain liaison with the Government authorities to convey the requirements of the industry and trade and help to bring about appropriate policy changes.
- Facilitates free display of samples at Council's Trade Centre in Mumbai and Surat frequented by overseas buyers and Trade Delegations
- Resolves problems of members connected with DGFT, Customs/Central Excise, GST, ROSL, Duty Drawback, Banking, ECGC, etc.
- Provides information on the trends for product development and adaptation to suit the overseas market requirements
- Issues export turnover certificates and certificate of origin.
- Visa facilitation to visit specified markets to discuss business with their target customers.
- Publication of Newsletter and regular circulars/letters to keep them aware of the activities of the Council and trade information.
- Collection and dissemination of Industry / Trade statistics to help members make their export strategy for export.
- Dissemination of information on foreign markets/emerging trends and trade enquiries
- Make them aware about different Anti Dumping duties as applicable in respective markets. From time to time also inform them about Sunset Reviews and give them timely information on questionnaire to be filled in, etc.
- Forex updates on WhatsApp.

If Undelivered, return to:  
The Synthetic & Rayon Textiles Export Promotion Council  
Resham Bhavan, 78, Veer Nariman Road, Mumbai - 400 020.