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CELLULAR TEXTILE AND 3D PRINTING

Technology has been changing the face and nature of work and the value of skills since the starting of the industrial revolution. This has resulted in change in demand for conventional skills. In textile sector also, the technology has evolved and today even the most basic process of knitting and weaving have changed. Today textiles known as cellular textiles can be created with the help of 3D printing. The complex interlocking patterns have not deterred the young designers from learning and adopting this new skill as part of their designs. Until only last year the cellular textiles and 3D printing were seen as futuristic textile. Nevertheless, some top-notch designing houses and designers have already started displaying cellular textile on ramp and this has made cellular textile a part of the contemporary design rather than a futuristic one.

Comfortable and Unique Garments

The most miraculous aspect of this new textile is that a little modification in the structure of the textile can give fabric diverse properties. The cellular textile repeats the interlocking units that differ to create varied functions of flexibility and stretch throughout a textile. As per the ongoing efforts, software is being developed to help the cellular textile progress into something unique. As per this development, cellular textiles would be made in a way that they can fit around any 3D shape. The consumers would then need to take a 3D scan of theirs, with which, they can simply buy a custom fit garment according to their shape. Like, cellular textiles can be made to stretch more at the tummy then the chest, or vice-versa, which would ensure that the customized garments are comfortable and unique according to each individual's requirement.

3D printing and cellular textile are on the way to become part of regular designs that the consumers find in the stores. The only impediment in the way of wide acceptance of cellular textiles is that as of now merely a handful of designers have been able to successfully showcase cellular textiles on a huge platform. Even though there's overabundance of ideas and designs that 3D printing can offer in form of cellular textile, but designers need support from big brands that can guarantee continuous cash inflow for development of cellular designs and also provide the immense amount of exposure that such exclusive textiles require. Many designers have shown interest and support for this new textile innovation, but very few are getting the encouragement to master the skill. In order to make 3D printing and cellular textile a flourishing sector like the regular clothing and textile, there is a need to encourage more designers to work on this technology.

Nylon for 3D Printing

Another hiccup in the success journey of cellular textile and 3D printing is that as of now the designers have not started working with delicate and soft clothing. The material used in this technology comprises slightly rugged textile. The designers rely on using nylon for 3D printing, which makes the thought of including the cellular textile as part of regular wardrobe, allusive.

Currently, there's work going on involving 3D printing technology in production of incontinence products. A company has also approached lingerie giant Victoria's Secret for production of 3D printed knickers. The emergence of cellular textile has changed the perception of textile world and also the consumers. Today the question is more about what can this new technology not produce! The choice of materials being used in manufacturing of cellular textile via 3D printing is still limited, but there is enough research going on to alter this as well.

The comparison of 3D printing with conventional textile is both palpable and inevitable. In fact, cellular textile and 3D printing are in initial stages of development, but the runway is not unaware of the future dominance of this technology. The stray cases of cellular textile

(Contd. on Page 35)

PRESENTATION MEETING ORGANIZED BY SRTEPC ON PRE-EXHIBITION VISIT TO MOSCOW IN CONNECTION WITH "TEXTILLEGPROM" MOSCOW, RUSSIA

The Synthetic and Rayon Textiles Export Promotion Council (SRTEPC) jointly with FICCI is mobilizing participation of 100 Indian Textile companies in the Federal Trade Fair for Apparel & Textiles

Shri Anil Rajvanshi, immediate past Chairman, SRTEPC and Shri Ronak Rughani, Vice Chairman, SRTEPC briefing the participants.

"Textillegprom", Moscow, Russia scheduled from August 29 to 1 September 2017. The SRTEPC deputed a senior Officer for an advance visit to Moscow from 29th July to 4th August, 2017 with the following objectives:

- To have a thorough understanding about the Russian market for fruitful participation of member – companies in "Textillegprom",
- To p**resent import product and import market analysis,**
- Meeting Trade representative of the Embassy of India,
- Meeting prominent local textile unions,
- Meeting importers and agents of fabrics and other textiles from India and other countries, and
- Meeting with the organiser of the event **RLP – YARMARKA Ltd.**
- Visiting select local textile wholesale markets.

In this context the Council organised a brief meeting with the participating companies on Saturday 19th August, 2017 in the Council's Head Office at, Resham Bhavan, Mumbai, to take stock of the preparation for participation;

Mr. Ronak Rughani, Vice-Chairman, SRTEPC, gave the presentation on the Pre-Show visit to Moscow before the participating company representatives.

SUMMARY OF THE MARKET OBSERVATIONS

SL. NO.	HEADING	
1.	Buying cycle/ seasons	**Spring –** January to March **Summer –** April to June **Autumn –** July to September **Winter –** September to December Purchase orders commence about 3 months before season starts.
2.	Colour/ shades	**During Spring** Season colour/ shades should be little heavy/ summer touch and also bright and designed. **In Summer** colour/ shades should be of light wear. **Autumn** colour/ shades should be heavy dark of cotton – rayon. **For Winter** colour/ shades should be heavy with brass coated.
3.	Fabrics size	Fabrics size should be 1.5 meter width 58 inches and roll packing/ length 30 to 50 meters.
4.	Fibre combination	100% rayon, rayon-cotton, poly-rayon, poly-cotton, wool, poly-wool, nylon/ spandex, etc.
5.	Trade route from india	From India by sea to Helsinki, Finland and from there by trucks to Russia
6.	Payment terms	In US$ 10 to 30% advance and remaining after dispatch. It may be trough a business contract.
7.	Currently importing from where	Mostly from Europe and China
8.	Whether Russian buyers are ready to share swatches	Yes, some of them are willing to cooperate.

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Editor: **V. ANIL KUMAR**

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Dear Member,

It is heartening to note that in continuation with the positive growth shown by exports for the last eleven months, overall exports during the month of July 2017 have shown growth of 3.94 per cent in dollar terms as compared to the same period in 2016. The cumulative growth of exports for the period April-July 2017-18 also registered positive growth of 8.9 per cent in dollar terms over the same period last year. Among the commodity groups, exports showing positive growth include cotton yarn/Fabrics/made-ups, handloom products registering growth of 5.39 per cent. I am also glad to see positive growth in the case of MMF Textiles recording an overall growth of 6.51 per cent during April-May 2017-18 over the same period last year, with the categories made-ups and fibre showing growth in double digits of 10.21% and 10% respectively. I am confident that this trend will continue for the months to come. Friends, to keep up the sustained growth in exports of MMF textiles we all should put in our concerted efforts and innovative approach in the future.

As you are aware the implementation of GST in July 2017 brought about a lot of mixed reaction from the textile industry with the MMF industry feeling the maximum burden with high rates for raw materials and also with the differential rates compared to cotton. However, the GST Council's move to slash the rate on job work like weaving, cutting, knitting and embroidery to 5% from 18% is encouraging and we welcome it wholeheartedly. It is indeed a big relief to small job-work manufacturers in all segments of textile value chain, which will allow the free flow of business across the value chain. This 5% GST rate on job works will enable the industry to claim full input credit and also avoid any inverted duty and strengthen the global competitiveness of the textile sector apart from benefiting the domestic consumers.

The Council has also brought to the notice of the government the critical issue of huge import of fabrics from China, especially post GST, the import of most MMF Textiles particularly fabrics have become 13 % to 14 % cheaper in real terms which could result in closure of over 50 % of fabrics manufacturing units in textile hubs like Surat, Malegaon, Bhiwandi, Icalkaranji etc. No specific duties are imposed on the fabrics falling under Chapter 60 and hence, the imports of fabric from China are taking place under Chapter 60. All other fabrics falling under other chapters attract specific duties. I request the government to impose a specific duty or an additional duty of 15% on imports of fabrics.

I would also like to take this opportunity to thank the Government for providing ROSL rates for Made-ups which existed prior to July 1, 2017 on exports effected from July 1, 2017 to September 30, 2017 as a transitional provision on similar lines as in the case of All Industry Rates of Duty Drawback (AIR) so that exporters of Made ups who have quoted to the foreign buyers based on the earlier ROSL rates are not adversely affected. We are glad to inform you that the Ministry of

Textiles has issued Notification dated August 1, 2017, according to which as a transitional measure, exporters can claim ROSL at the rates (old rates) notified vide Ministry of Textiles Notification No. 12015 /47/2016-17 dated March 15, 2017 for Made ups for the period from July 1, 2017 to September 30, 2017. This is subject to the condition that the exporter is required to give an undertaking that he has not claimed or shall not claim credit / rebate / refund / reimbursement of the specific State levies and State Goods and Services Tax and / or IGST under any other mechanism.

I had the opportunity to meet the Hon'ble Minister of Textiles, Smt. Smriti Iraniji to discuss issues related to the mid-term review of Foreign Trade Policy (FTP) on July 24, 2017 and raised certain issues relating to constraints in export growth – International and National factors affecting competitiveness in exports. Further, it was mentioned that import duty on Synthetic fabrics need to be increased to ensure that Indian manufacturer survive against cheap imports from China. I also suggested that MEIS Scheme should be continued as neighboring countries have the advantage of GSP. The Hon'ble Minister took note to our proposed suggestions and assured that these will be suitably considered in mid-term review of the FTP.

It may be mentioned that during the Textiles India 2017 several recommendations unfolded during the round tables and Seminars held on the occasion. The Ministry has now set up an institutional mechanisms viz, the Task Force on Textiles India 2017 and Inter Ministerial Synergy Group on MMF. The objective behind these are to enable the textile industry achieve its full potential of production, exports and employment. I would be glad if you could give your valuable comments/ feedbacks in this matter so that we can represent the same to the Ministry for policy initiatives.

I am glad to inform you that the Annual General Meeting of the Council will be held on Thursday 28th September 2017 at Hotel Vivanta, Mumbai. We have received nominations from the members for filling up the vacant seats of the Committee of Administration and the same has been scrutinized by the Election Committee. I am happy to inform you that there is no election to be held this year too. Further we still have one vacant seat to be filled as the nominations fell short by one. I request members to be present on the occasion of the Council's Annual General Meeting.

I also would like to urge members to renew their membership of the Council for the year 2017-18 to enable the Council to continue its various export services and facilitations to its members.

With warm regards,

Yours sincerely,

SRI NARAIN AGGARWAL
CHAIRMAN
The Synthetic & Rayon Textiles Export Promotion Council

ETHIOPIA

Textile target fixed at US$ 30 billion by 2030

Ethiopia has set a target of $US30bn in export earnings by 2030 for the country's fledging textile and garment sector.

Ethiopia has nearly 175 textile units, however, the country is in the throes of developing several major textile parks. Indeed, Ethiopia attracted investments of US$1.2 billion in the first six months of the current Ethiopian budget year despite being under a state of emergency. Among the investment, money poured in from ten leading Chinese companies, half which are licensed in textile and garment manufacturing industries.

According to the World Investment Report's 2016 edition, Ethiopia is the second largest in attracting Foreign Direct Investment (FDI) in the textile industry sector, next to Vietnam.

Source: Ecotextile.com

Export revenue falls short of expectation

Ethiopia's textile and Garment sector export revenue during the Ethiopian Fiscal Year 2016/17 that ended on July 8, only achieved a third of planned revenue.

The country earned only US$89.3 million as against the planned US$271 million during the Fiscal Year.

Ethiopia is building or has commissioned more than a dozen industrial parks across the country with a view to become a light manufacturing hub in Africa by 2025 especially in textile and garments.

It in particular had its ambitions set on the Hawassa Industrial Park, 275 kms south of Addis Ababa to revolutionize its budding textile and garment sector.

It is believed that the lag in commissioning of some textile and garment plants in the Hawassa Industrial Park contributed to the disappointing export result of the sector.

Built by China Civil Engineering Construction Corporation, Hawassa Industrial park was inaugurated in July 2016, with already 18 companies having started operations inside the industrial park.

Six of them are currently exporting their textile and garment products to the global market.

Once operational at its full potential, the park is expected to generate 1 billion US dollars for Ethiopia mainly from textile and garment products.

Source : Xinhua

PAKISTAN

Textile and garment exports steady in 2016-17

The value of textile and garment exports made by Pakistan increased by 0.04 per cent year-on-year in dollar terms in fiscal 2016-17 that ended on June 30. During July-June 2016-17, Pakistan earned US$12.452 billion from textile and apparel exports compared to US$12.447 billion in the same period of 2015-16.

Category-wise, knitwear exports showed a slight decrease of 0.07 per cent year-on-year to US$2.362 billion during the twelve-month period, while exports of non-knit readymade garments were up by 5.55 per cent to US$2.316 billion.

Among textiles, raw cotton exports fetched US$42.852 million during the period under review, showing a sharp drop of 44.08 per cent compared to exports of US$76.631 million during the previous fiscal. Likewise, cotton yarn exports fell by 1.69 per cent to US$1.243 billion, as against exports of US$1.264 billion made during in 2015-16.

Exports of cotton fabric dropped 4.23 per cent to US$2.120 billion during July-June 2016-17, while bed wear exports increased by 5.65 per cent to US$2.133 billion, the data showed.

On the import side, synthetic fibre imports were up 0.57 per cent year-on-year to US$484.713 million, whereas imports of synthetic and artificial silk increased 2.49 per cent to US$634.966 million.

Meanwhile, the value of textile machinery imports by Pakistan increased 20.66 per cent year-on-year to US$556.837 million during the same period, which shows a return of confidence among the country’s textile entrepreneurs.

Source : Fibre2fashion

VIETNAM

Textile and clothing exports at US$ 13 billion in the first half of 2017

Vietnam earned US$13.422 billion from textile and garment exports in the first half of 2017. Of this, yarn exports accounted for $1.673 billion while fabric and garment exports were valued at US$11.748 billion.

Fabric and garment exports from the Southeast Asian nation increased at 8.5 per cent year-on-year to US$11.748 billion during January-June 2017. Of this, the US alone accounted for nearly 50 per cent or US$5.750 billion, followed by Japan and South Korea with exports to these countries valued at US$1.373 billion and US$1.037 billion, respectively.

Vietnam also exported 627,149 tons of yarn earning US$1.673 billion during the six-month period, registering an increase of 16.6 per cent and 26.5 per cent year-on-year, respectively, according to the data. Of this, China imported around 55 per cent or US$933.499 million, followed by US$58.534 million by India.

On the other hand, Vietnam imported 677,743 tons of cotton and 428,895 tons of yarn, valued at US$1.231 billion and US$878.874 million, respectively, during the six-month period under review. Fabric imports during the period were valued at US$5.488 billion. Thus, Vietnam's total spending on import of cotton, yarn and fabric amounted to US$7.599 billion, which is more than half of the value of its exports.

In 2016, Vietnam earned US$26.770 billion from textile and garment exports. Of this, yarn exports accounted for US$2.929 billion while fabric and garment exports contributed the remaining US$23.841 billion.

For the current year, Vietnam has set the target of achieving US$30 billion in textile and apparel exports.

Source : Fibre2fashion

Textile and clothing industry invests US$750 million in FDI in the first six months of 2017

The Vietnamese textile and apparel industry attracted more than US$750 million in foreign direct investment (FDI) in the first six months of 2017, mostly from investment capital increases in existing projects, despite a reduced number of FDI projects in recent years and the US withdrawal from the Trans-Pacific Partnership (TPP) last January.

The years 2014 and 2015 are considered the most successful for FDI in the country's textile industry. But the number of FDI projects in this sector decreased considerably from the beginning of 2016, a state-controlled English-language newspaper in Vietnam reported.

Except for the notable US$220 million Chinese investment in a polyester synthetic fibre plant in the southern province of Tay Ninh, capital flows comprise mostly capital expansion investments in existing projects.

According to the Vietnam Textile and Apparel Association (VITAS), the southern provinces of Dong Nai and Binh Duong attracted the two projects with the largest investment capital increase in the textile industry in 2017.

The country's textile and apparel industry still benefits from a number of free trade agreement, such as the Vietnam-EU FTA, the Vietnam-South Korea FTA, and the Vietnam-Japan FTA.

The value of garment and textile exports in Vietnam, one of the largest textile exporters in Asia, has increased 3.6 times in the last decade, from US$7.78 billion in 2007 to US$28.02 billion in 2016, accounting for 16 per cent of total export turnover. The industry is expected to grow by 7 per cent in 2017, reaching US$30 billion in total export value.

Competitive labour costs and preferential policies have made Vietnam the ideal destination for investors in the textile industry in recent years. FDI in the last decade has helped the country turn one of the five largest textile and apparel exporters in the world. At the moment however, Vietnamese textile and apparel products account for a mere 3 per cent of the EU market.

Source : Fibre2fashion

INDONESIA

Looking for a bilateral agreement with US to push its textile exports

The Indonesian government is seeking a bilateral agreement with the United States to boost its volume of textile exports. As currently, the US imposes a 12.5 percent import duty for their textiles, while it imposes zero percent for Vietnamese textiles because they already have a bilateral agreement.

Recently, a commercial dialogue--a forum has also been established that encourages the private sector to explore investment and trade opportunities in both countries.

It is leartn that Indonesia had discussed various issues with the US through the Trade Investment Council (TIC) forum.

The TIC consisted of four working groups on industrial and agricultural products, illegal logging and associated trade, intellectual property rights, and investment.

Currently, the dialogue focuses on several issues, including investment climate, trade expansion, small and medium enterprises, entrepreneurship, clean energy and industrial cooperation.

Source : Yarnsandfibers

GLOBAL

Yarn production up 30% in the first quarter of 2017

Rise in global yarn production seen by nearly 30 percent during the first quarter of 2017 while on a year-on-year basis it increased by 1.9 percent. The increase in global yarn output was mainly due to 31.8 percent increase in Asia.

In North and South America yarn production increased by 13 percent and 3.5 percent, respectively. Europe could not maintain its upward trend, instead showing a slight decline of 1.2 percent quarter-on-quarter in yarn production.

In Asia yarn output improved 2.1 percent year-on-year while in South America it declined by 4 percent and rose by 0.6 percent in North America. In Europe yarn output increased by 1.6 percent year-on-year.

On the other hand, global fabric production dropped by 15 percent in January- March 2017 compared to the previous three months, with the most significant decrease by almost 17 percent in Asia. The year-on-year global fabric output has improved by 1.9 percent during the three month period.

Asian production increased by 2.6 percent and South America's output improved by 2.2 percent. Europe's fabric output fell by 8.7 percent year-on-year.

Global yarn inventories decreased in Q1 2017 by 6.6 percent quarter-on-quarter with decrease of 6.3 percent in Asia, while in South America inventories dropped by 10 percent.

During the quarter, production of global yarn inventories continued to decrease with the annual percentage change of 1.9 percent. Asian yarn stocks increased by 2.8 percent compared to 2016, while European yarn stocks fell by 9.5 percent and South American stocks plunged by 41 percent.

Worldwide fabric stocks plummeted by 7.8 per cent quarter-on-quarter in the first quarter of this year mainly due to a sharp 34.7 percent drop in South American stocks while in North America it declined by 0.8 percent. But in Asia, the fabric stocks witnessed an increase by 0.6 percent.

Source : Yarnsandfibers

USA

Textiles and clothing imports drop 2.03% in the first six months of 2017

The import of textiles and apparel by United States declined 2.03 per cent in the first six months of 2017 to US$49.461 billion, compared to imports valued at US$50.484 billion in the corresponding period of the previous year. Apparel constituted the bulk of these imports valued at US$37.247 billion, while non-apparel imports accounted for US$12.214 billion.

China continued to be the largest supplier of textiles and clothing items to the US market. The US imports from China were valued at US$16.799 billion, accounting for 36.44 per cent share of all textile and garment imports made by the US during January-June 2017, according to the Major Shippers Report (June 2017 data), released by the US department of commerce.

Vietnam, India, Bangladesh and Indonesia were the next four top suppliers of textiles and garments to the US, with goods valued at US$5.671 billion, US$3.905 billion, US$2.707 billion and US$2.412 billion, respectively, during the six-month period, the report showed.

Segment-wise, among the top ten apparel suppliers to the US, only Vietnam and Mexico were able to increase their exports by 5.52 per cent and 4.34 per cent year-on-year, respectively. On the other hand, imports from Bangladesh, Cambodia and El Salvador registered a decline of more than 5 per cent compared to the same period of the previous year.

In the non-apparel category, among the top ten suppliers, Mexico registered a positive growth of 9.49 per cent year-on-year, while Turkey and India saw their exports grow at 7.81 per cent and 7.65 per cent, respectively. Imports from Vietnam, Italy, Canada and China dropped by 19.08 per cent, 8.04 per cent, 8.74 per cent and 5.41 per cent to US$282.63 million, US$259.98 million, US$344.06 million and US$5.29 billion, respectively.

Of the total US textile and apparel imports of US$49.461 billion during the period under review, cotton products were worth US$22.183 billion, while man-made fibre products accounted for US$24.741 billion, followed by US$1.462 billion of wool products and US$1.074 billion of products from silk and vegetable fibres.

In 2016, the US textile and apparel imports had declined by 6.44 per cent year-on-year to US$104.722 billion, with apparel alone accounting for US$80.713 billion.

Source : Fibre2fashion

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Exporters facing problems as shipments pile up

After days of implementation of the Goods and Services Tax (GST) regime, exporters are still struggling to get their consignments shipped as customs officials are yet not clear on how to interpret the new rules.

Exporters have complained to the Ms. Vanaja N Sarna, Chairperson, Central Board of Excise and Customs (CBEC), of the harassment they have been facing and are hoping for a solution soon.

It has been reported that consignments are getting stuck as officials are interpreting the custom notification on accepting existing bonds and undertakings from exporters any way they want. They are getting away with it as the Board has not prescribed a timeline under which it has to be accepted.

Officials are getting away with the delays as the CBEC has not prescribed a timeline under which LUTs and bonds have to be accepted.

It is believed that at times officials say that the papers would be accepted by the Assistant Commissioner. At other times they say that they will send it to the Commissioner. The Assistant Commissioner is in one part of the city while the Commissioner is in another. And they may take two days to just transfer the documents.

Moreover, a number of documents being demanded from exporters are not even mentioned in the notification. A major concern now is that exports for the month could get impacted due to the long delays in getting consignments cleared after the rollout of GST.

Sources said that imports by export oriented units were also getting impacted and the CBEC has now issued fresh clarifications allowing them to use the same continuity bond under GST. It has also allowed them to use a procurement certificate for import of goods till the end of the month.

Official sources said that all steps are being taken to ensure that exports do not face any delay and customs officials are being briefed about the provisions. To prevent the pile up of export consignments, the CBEC had earlier also relaxed provisions allowing exports to continue under existing bonds and letters of undertaking till July 31,2017. It had also said that exporters can now submit bonds or LUTs in the revised format for GST by the end of the month.

Source : Business Line

Exports of textile and garment up 3.2% in the last three years

India’s export of textiles and garments showed a CAGR increase of 3.2 per cent in the last three years from Rs 2,47,546 crore in fiscal 2014-15 to ₹ 2,63,494 crore in 2016-17. The foreign direct investment (FDI) equity inflow in the sector rose by 169 per cent from US$230.13 million in 2015-16 to US$618.95 million in 2016-17.

The Hon’ble Union Minister of State for Textiles Shri Ajay Tamta informed that to enhance investment, production and export in the textile sector, the government has launched a special package for the apparel and made-ups segments of the industry,.

The package includes enhanced duty drawback coverage, rebate of state levies on export of garments and made-ups, additional incentives under Amended Technology Upgradation Fund Scheme (ATUFS) and Scheme for Production and Employment Linked Support for Garmenting Units, Pradhan Mantri Paridhan Rojgar Protsahan Yojana (PMPRPY) and incentives under the Income Tax Act.

He said that the FDI equity inflow in this sector in April-May in the current fiscal was US$ 21.41 million.

He specifically mentioned about schemes, such as Integrated Skill Development Scheme (ISDS), Schemes for Development of Silk and Sericulture sectors, National Handloom Development Programme (NHDP), Comprehensive Handloom Cluster Development Scheme(CHCDS), Yarn supply Scheme and National Handicrafts Development Programme (NHDP), etc.

The Government is also implementing PowerTex India, a comprehensive scheme for Powerloom Sector Development..

In addition, various social welfare schemes for weavers/ workers, such as Matatma Gandhi Bunkar Bima Yojana, the Group Insurance Scheme for Powerloom workers, the Aam Admi Bima Yojana and scholarship for children of jute workers are being implemented by the Centre.

Shri Tamta also said that the Textile Workers Rehabilitation Fund Scheme (TWRFS) was introduced to provide relief to workers rendered jobless due to permanent closure of Non-SSI Textile Mills in private sector.

The Government had also approved a special package for textile sector with an outlay of ₹ 6000 crore to boost employment generation and exports, particularly in Garmenting and Made-ups.

The export of readymade garments increased from US$16,216 million in 2014-15 to US$17,091 million in 2016-17, whereas in the same period the export of cotton textiles, man-made textiles, silk, wool and woollen textiles, and handloom and jute products witnessed a decline.

Source : Fibre2fashion & SME Times

CBEC issues clarifications on various aspects of GST for the textile sector

The Central Board of Excise and Customs (CBEC) and Commercial Taxes Departments of States/Union Territories have jointly issued clarifications on various aspects related to the Goods and Services Tax (GST). This comes in the wake of protests against various clauses and rules under the GST regime. The clarifications will help the industry in filing GST.

Since raw jute and raw silk have been kept at nil rate slab in the GST, suppliers dealing only in raw jute and raw silk are not required to register, it said. However, since cotton is placed under 5 per cent rate and farmers are not liable to registration, the buyers of raw cotton from the farmers are required to pay tax on Reverse Charge basis as per Section 9 (4) of the CGST Act.

For readymade garments, all goods of sale value not exceeding Rs 1,000 per piece would be taxed at 5 per cent and the goods of sale value exceeding Rs 1,000 per piece would be taxed at 12 per cent. Therefore, it is the sale value i.e. the transaction value on which the tax has to be paid and not the MRP.

CBEC further clarifies that relaxation in filing of returns for the months of July and August 2017 has already been provided by the GST Council wherein for the first two months of GST implementation, the tax would be payable based on a simple return (Form GSTR-3B) containing summary of outward and inward supplies which will be submitted before August 20 (for July) and September 20 (for August).

However, the invoice-wise details in regular GSTR – 1 would have to be filed for the month of July between September 1 and 5, and for August between September 16 and 20. Form GSTR – 2 would be auto-populated from GSTR – 1.

Source : Fibre2fashion

Pre-rate GST on ROSL to continue till September 2017

The government has announced that the pre-GST remission of state levies (ROSL) rate for the exports of garment and made-ups will continue till September this year. Under ROSL, the exporters can claim refund for the levies paid at the state level from the Central government. The initiative by the government will boost the labour-intensive sector.

In order to support exporters of garments and made-ups, the government has announced as a transitional arrangement that for the period July 1 to September 30, 2017, the exporter may claim RoSL at the rates prior to introduction of GST.

Earlier, the ministry of textiles had notified the interim ROSL scheme at 0.39 per cent rate and through another notification made it compulsory for exporters to give a declaration and certificates in a prescribed format for claiming the duty drawback.

Source : Fibre2fashion

FDI inflows to the textiles industry trebles in 2016-17

FDI inflows have trebled in the fiscal year 2016-17 as the sector managed to receive US$ 619 million during this period.

The textile sector in the country has registered huge Foreign Direct Investment (FDI) inflows, according to Investment India, an initiative of the Centre to attract FDI. In 2013-14, the textile sector registered US$ 194 million FDI inflows that have trebled in the fiscal year 2016-17 as the sector managed to receive US$ 619 million FDI inflows during this period.

The Textile sector contributes about 14% to industrial production, 4% to GDP, and 17% to the country's export earnings, according to the Annual Report 2016-17 of the Ministry of Textiles. The industry accounts for nearly 12% share of the country's total exports basket.

FDI of up to 100% is allowed in the textiles sector through the automatic route. The FDI cell at the Economic Division of the Ministry of Textiles has also helped in attracting FDI in the textile sector.

Besides, the government has taken various initiatives to promote the growth of the textiles industry in India. Some of these are Technology Up-gradation Fund Scheme (TUFS), the Scheme for Integrated Textile Park (SITP) and the Integrated Skill Development Scheme. TUFS is a flagship scheme of the Ministry of Textiles to leverage investments in technology up-gradation in the textiles and jute Industry, with a special emphasis on balanced development across the value chain.

The Integrated Skill Development Scheme, promoted by Prime Minister Narendra Modi to address the need for trained manpower in the textile industry and related segments, has also contributed in a major way to the development of the sector. The huge FDI inflows in 2016-17 may surprise many.

The growth in FDI inflows into the textile sector has also led to growth in job prospects in the country. Currently, the textile industry employs about 51 million people directly and 68 million people indirectly and this is expected to grow further.

The Indian textiles industry is extremely varied, with hand-spun and hand-woven textiles at one end of the spectrum, and capital intensive sophisticated mills at the other end.

Some of the other initiatives taken by the Modi government to further promote the industry include introduction of a mega package for the powerloom sector, including social welfare schemes, insurance cover, cluster development, and upgradation of obsolete looms. The Ministry of Textiles has also signed a memorandum of understanding with over 20 e-commerce companies, aimed at providing a platform to artisans. The government has also announced a slew of labour-friendly reforms.

Source : SundayGuardian live

Exports need to grow at 26.5% in next five years to have 5% share in the world trade

Exports need to grow at 26.5 per cent annually for the next five years for India to reach a "respectable" 5 per cent share in world trade from the existing 1.7 per cent it has been stuck at since 2011, according to the Economic Survey for 2016-17.

This could be achieved only through reforms in trade policy by diversifying exports, rationalising tariffs and developing world class export infrastructure, it added.

Making a case for lowering average applied tariffs, the Survey stated that there is scope for reduction by selectively bringing down tariffs across many lines, while retaining higher tariffs for sensitive and important items.

On a bold note, it further proposed that bound tariffs (ceilings) committed to at the World Trade Organisation could be reduced which can help India to take a more pro-active role in multilateral and bilateral negotiations.

India's negotiating team at the WTO, at present, is focussed on getting a fair deal in the area of agriculture subsidies and protecting sensitive items against import surges and has not shown any interest in negotiating tariff reduction.

Highlighting the importance of the forthcoming review of the country's Foreign Trade Policy next month, the Survey said that the review exercise is particularly important in the light of recent international developments and special efforts are needed to not only review but accelerate India's exports.

India's exports grew 4.7 per cent in 2016-17 after two years of continuous decline.

In a suggestion that the exporters might not treat with enthusiasm, the Survey proposed that some export promotion schemes could be phased out if tariffs are reduced to realised or near realised levels, while others could be streamlined as many duties have been subsumed under GST.

The duty drawback rates (refunds given to exports in lieu of input duties paid) can also be revised downwards and the revenue saved could be used for export marketing efforts.

To increase exports, the Survey made a case for a demand based export basket diversification rather than a mere supply based strategy. It also stressed that world class export infrastructure and logistics, especially port-related, need to be developed on a war-footing.

For greater States' participation in exports, devolution of funds to States need to be linked with their export effort, it suggested.

On a positive note, the Survey said that some green shoots have started to appear on the trade horizon with world trade growth projected at 3.8 per cent and 3.9 per cent in 2017 and 2018, India's exports continuing to be in positive territory for the fourth consecutive month in May and in double digits in April-May 2017. All external sector indicators like reserves cover for imports, external debt to GDP ratio, foreign exchange reserve cover for external debt and debt servicing ratio, too, are in the comfort zone.

It, however, cautioned that rising trade deficits on the domestic front and rising protectionist tendencies on the global front are things to watch in the short term.

On currency fluctuation, the Survey pointed out that while the rupee has been one of the most stable currencies among EMEs, the appreciation of the real effective exchange rate (REER) indicates that India's exports have become slightly less competitive.

Lauding the government's move to bring FDI in most sectors under automatic approval route, except a small negative list, the Survey said that it resulted in FDI equity inflow of US$43.4 billion in 2016-17, which is not only an increase of 8 per cent over the previous year, but also the highest ever equity inflow.

Source : Business Line

Exports up in the month July 2017 but rate of growth of exports falls by 3.94%

Indian exports of goods grew for the eleventh continuous month in July 2017 to US$22.54 billion, but the rate of growth slackened further to 3.94 per cent as outbound shipments declined across major sectors. These include gems & jewellery, ready-made garments & textiles and pharmaceuticals.

Imports in July 2017 posted a sharper increase of 15.42 per cent to US$33.99 billion with rise in gold, petroleum, pearls and precious stones, machinery and iron and steel, according to an official release from the Commerce & Industry Ministry.

This widened the trade deficit to US$11.44 billion during the month compared to US$7.76 billion in July 2016.

The fall is attributed to the slowdown on the appreciating value of rupee and the liquidity crunch faced by units following the implementation of the new Goods and Services Tax (GST) regime.

Other major commodity groups which posted a growth in exports in July 2017 over the corresponding month of last year included petroleum products, organic & inorganic chemicals, cotton yarn, fabrics and made-ups, handloom products and marine products.

Total exports in the period April-July 2017-18 posted an increase of 8.91 per cent to US$94.76 billion compared with US$87 billion in the same period last year. Imports, in the first four months of the fiscal, grew 28.30 per cent to US$146.25 billion as against the comparable period in the previous fiscal.

Trade deficit in the April-July 2017-18 periods nearly doubled to US$51.5 billion compared with US$26.99 billion in the same period last fiscal.

During April-July 2017-18, oil imports grew 20.87 per cent to US$31.02 billion. The growth in non-oil imports during the first four months of the fiscal was 30.46 per cent higher at US$115.23 billion.

While exports in April-March 2016-17 posted an increase of 4.71 per cent to US$274.64 billion compared to the previous fiscal, it was after two years of continuous decline.

Source : Business Line

HIGHLIGHTS OF THE ACTIVITIES OF THE COUNCIL IN JULY 2017

MEMBERSHIP (2017-18)	TOTAL	NON-SSI	SSI
Total No. of members as on 31st July 2017	2500	1187	1313

Trade Enquiries

Local enquiries : 07

Overseas enquiries:

Peru - 01

Canada - 01

Iran - 01

Forthcoming Exhibitions/events

INTEXPO EGYPT located at Cairo Fashion & Tex, 13th -16th September 2017

Thirty-two companies have confirmed participation in INTEXPO Egypt located at Cairo Fashion & Tex, Cairo, Egypt.

FEDERAL TRADE FAIR, MOSCOW, RUSSIA, 29th August – 1st September 2017

Forty-six members of the Council are participating in the Federal Trade Fair, Moscow, Russia.

Premiere Vision, Istanbul, Turkey – March 2018.
Annual General Meeting

Council will be holding its 63rd Annual General Meeting 2016-17 on Thursday 28th September 2017 at Hotel Vivanta, Cuffe Parade.

Certificate of Origin

Mumbai Office : 13

Delhi Office : 08

Surat Office : 23

Presentation Meetings organized by SRTEPC on Participation of member-companies in Cairo Fashion & Tex in Egypt during September 2017

The Council is organizing participation of its member-companies in Cairo Fashion & Tex from 13th – 16th September 2017. As part of the mandate given by the Ministry of Commerce & Industry, Govt. of India, participation of member-companies of various EPCs is being organized by SRTEPC, as the “Lead Council” with the support of Federation of Indian Export Organisation (FIEO) under the Market Access Initiative (MAI) Scheme.

In connection with the Exhibition, in order to guide prospective member-participants for giving them an advance update on the importance for developing/ further expanding Indian MMF textiles to the highly potential market of textiles in Egypt and various arrangements that the Council made to ensure effective participation of member-participants, the Council organized Presentation Meetings in Mumbai, Surat and Delhi on 18th, 19th and 20th July 2017 respectively. The Presentation Meetings in Mumbai and Surat were organized by the Council and the Meeting in Delhi was organized by FIEO.

SRTEPC MEMBERS DIRECTORY

The Synthetic & Rayon Textiles Export Promotion Council in commemoration of its 60 years service to the industry, presents the 1st edition of Members Directory with over 3400 entries covering the details of manufacturers/exporters of MMF textiles and blended textile items including Fibre, Yarn, Fabrics, Made-ups, Home textiles, etc. Directory also includes information on members contact details, Authorized representatives, products, export destinations, etc.

The publication will serve as a useful reference book and sourcing guide for the industry, importers. buying Houses and Agents of textile products. The cost of the Members Director is as follows:

Printed Copy – ₹ 1,000/ - US$50/- (Including delivery Charges)

For further information and request for supply of Directory may be sent to Shri Anand Haldankar, Joint Director :
E mail : anand@srtepc.in/Mrs Barbara Mendes, Sr. Executive E-mail : barbaram@srtepc.in.

SUSTAINABLE PRODUCTION OF POLYESTER

Sustainability is a major concern in today's world mainly because natural resources are being exhausted at a faster rate than in previous centuries. Sustainability is a deciding factor in ensuring the survivability of the industries economically.

Polyester are definitely among the most promising families of polymers based on renewable resources. Polyesters include numerous materials with different monomer structures and properties and wide range of applications. A wide number of studies concerning the use of renewable resources in polymer synthesis and the polyesters partially or totally obtained from natural origin that could mimic plastics of petrochemical origin are steadily growing. But there is one major problems usually associated with them, or with renewable-based polymers in that they are relatively high cost when compared with the petro-chemical-based ones. This is mainly due to the current high cost of bio-based chemicals used as building blocks for polyester-based fibers. The alternative to this is the use of bio-mass – based chemicals. Numerous biomass-based chemicals are potentially available today in large amounts and ready to be used a building blocks for polyester production, viz. sugars and their derivatives, vegetable oils, organic acids, glycerol, suberin, cutin..

However, there is still a long way to go in terms of R&D in these fields; the expansion of renewable-based polyesters is also hindered by economic issues related to cost competitiveness. Having in consideration those currently renewable-based chemicals can hardly compete with petroleum counterparts. Thus the use of biomass in the chemical industry is already a feasible reality, although on a small scale. Nevertheless, the continuous skyrocketing consumer demand for advanced plastics will definitely contribute to the steady conversion from petro-chemical-based polyesters to sustainable and renewable-based polyesters. So globally, the development of sustainable polyesters from renewable resources, as part of the general concern for sustainability will definitely continue to flourish since they are serious candidates to replace oil-based polymers such as PP, PE, PET, among others.

Though there are different methods for producing the polyesters in more sustainable methods the changes in the industries are moving at slow pace mainly due to the fact that apart from technical persons these innovations go unheard of in the industries mainly for the fact that conventional methods are cost effective and are widespread in the industry. Thus these changes can only be made by making sure that these innovations are studied carefully and need to be well publicized.

Source : Chemicals Fibers International

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Inter-Ministerial Synergy Group on Man-made Fibre (MMF)

The Council would like to inform that at the Conference on the Potential of growth of MMF in India held on 2nd July, 2017 during the "Textiles India 2017" event, it was recommended that an Inter Ministerial Synergy Group on Man-Made Fibre (MMF) be formed under the Chairmanship of Secretary Textiles, Govt...of India to look into the possible policy interventions to enhance the growth and competitiveness of MMF textile industry in India.

The Synergy Group will oversee the following aspects relating to MMF textiles to carry out detailed assessment of domestic requirements of MMF by 2022 and necessary Policy, skill sets and technology to meet the requirements. Develop quality standards for different types of MMF fibre. Examine global competitiveness in India in MMF and policy approach to address the gaps and any other issue raised by the MMF industry.

The Members are requested to kindly give input with justifications for drafting a policy documents.

TEXTILES TAXATION : FAQ'S

Q: In respect of goods classified under Chapters 61, 62 and 63, the rate of tax for goods of sale value not exceeding Rs.1000/- is 5% and for those exceeding Rs.1000/- is 12%. Is this value transaction value or MRP?

A: As per the rate schedule, all goods of sale value not exceeding Rs.1000/- per piece would be taxed at 5% and the goods of sale value exceeding Rs.1000/- per piece would be taxed at 12%. Therefore, it is the sale value i.e. the transaction value on which the tax has to be paid and not the MRP.

Q: Man-made textile yarns have been kept at 18% while fabrics at 5%. If I buy yarn worth Rs. 100 by paying tax at 18% i.e. Rs. 18/- and I sell grey fabrics at Rs.150/- considering 50% value addition by paying tax at 5% i.e. Rs. 7.50, what will be the treatment of remaining input credit of Rs. 11.50. Whether I would get refund of remaining credit and how much credit would I get?

A: You will be eligible for full ITC of Rs. 18/- paid on your inputs i.e. yarn but whatever credit remains unutilized will remain in your electronic credit ledger and no refund of the same will be allowed.

Q: We are a small saree manufacturer at Surat. We buy ready dyed fabrics and get job work, hand work, stitching etc. done to create designer sarees. Wholesalers and retailers from all over India buy these sarees on credit basis for 30 days to 240 days. I as a trader have some queries regarding implementation of GST from 1st July 2017:

(a) Whatever is sold, 15-30% is returned. What would be treatment of goods returned and how would I adjust my tax liability if the entire GST has already been paid?

(b) What would happen to my opening stock on 1st July 2017. Will I get input credit on it or do I just need to supply it after adding 5% GST on it?

(c) Is government assuring of payment within 180 days. There are rumours that the wholesaler/ retailer has to pay within 180 days. Is it true?

(d) How will I make my invoices if a buyer under the composition scheme come to buy our sarees?

(e) We are confused about GST implementation as there was no tax on us before. Will we get relaxation for the return filing?

A: (a) You can issue a credit note in respect of the goods returned and adjust your tax liability if the person returning the goods has reversed the credit availed by him at the time of original supply. Such credit note cannot be issued after September of the following year or filing of annual return whichever is earlier.

(b) Full credit of the tax paid on the stock would be available if the documents evidencing tax payment are available. However, if only documents relating to procurement are available with no documents evidencing tax payment, deemed credit would be admissible in respect of textiles only if the goods were taxable under the Central Excise Act. Such credit would be available after the tax has been paid on supply of these goods. This facility is available for 6 months period only or till the date of sale of such stock whichever is earlier and is limited to 40% of the central tax paid by you.

(c) As per the second proviso to Section 16(2)(d) of the CGST Act, 2017 if a recipient of the supply does not pay to its supplier the value of the supply along with the tax within 180 days from the date of issue of invoice by the supplier, the amount of ITC availed proportionate to the unpaid amount would be added to the output tax liability of the recipient of the supply along with the interest thereon. The credit so reversed can be reclaimed when the value is paid to the supplier along with the tax thereon. Thus the government is not assuring payment within 180 days.

(d) A normal invoice has to be issued irrespective of whether the buyer is under composition scheme or not. The difference would be only when you receive supplies from the person registered under the composition scheme.

(e) Relaxation in filing of returns for the month of July and August, 2017 has already been provided as per which for the first two months of GST implementation, the tax would be payable based on a simple return (Form GSTR-3B) containing summary of outward and inward supplies which will be submitted before 20th of the succeeding month. However, the invoice-wise details in regular GSTR – 1 would have to be filed for the month of July and August, 2017 as per the timelines given below:

Month	GSTR – 3B	GSTR - 1	GSTR-2(auto populated from GSTR-1)
July, 2017	By 20th August	By 5th September	6th – 10th September
Aug, 2017	By 20th September	By 20th September	21st – 25th September

Q: We are in Furnishing Fabrics Industries for curtain and upholstery fabrics. We mainly deal in Woven, Knitted, Polyester and Coated fabrics. You are requested to help us to know the chapter number under which our fabrics as mentioned herein above are covered and GST rate applicable to us?

A: The woven fabrics are classifiable under the various headings depending upon their composition. The knitted or crocheted fabrics fall under Chapter 60. Polyester fabrics fall under Chapter 54 and 55 and coated fabrics fall under Chapter 59.

Q: There is a gross confusion on the tax applicable for Embroidered Sarees and Fabric. Typically, principal manufacturers supply fabric/Sarees to Job workers and get various embroidery designs done on the fabric/sarees. We understand that the textile jobworker would charge an output supply GST of 5% on the composite jobwork supply. This embroidery fabric/saree are then sold by the principal manufacturers to wholesale and retail sellers. What would be the output GST applicable on such embroidered fabric/sarees when the same is sold by the principal manufacturer?

A: The rate of 5% would be chargeable on the job process relating to the textile yarns (other than Man Made Fibre/ Filament) and fabrics. Sarees are treated as fabrics and a saree remains fabrics only as no new item emerges having distinct name, character and use. Stitching of two or more different kinds of fabrics also does not take away its classification. Therefore, the sarees whether embroidered or not would be taxed at the same rate at which the fabric is taxed.

Q: Will the 5 % fabric GST be applied or 12% GST of embroidery strips/badges be applied?

A: Embroidery strips/ badges (narrow woven fabrics) are classified under heading 5810 and chargeable to tax at 12%.

Q: What is the difference between Fabric and Made-ups? Whether Shawl is a fabric or apparel or made-up. What is the rate on Shawls?

A: Shawls fall in the category of articles of apparel and clothing accessories and are classified under heading 61.17, if knitted or crocheted and under heading 62.14, if not knitted or crocheted. The rate of tax is 5% if the sale value of shawl does not exceed Rs.1000/- per piece and the rate is 12% if the sale value exceeds Rs.1000/- per piece.

Q: Dress material are sold by length. They can include upto 3 pieces. These can be plain or embroidered (value-addition or further worked upon). Where should dress material be classified?

A: Dress sets are classified under heading 6307 and the rate of tax on the dress materials/patterns is similar to the apparels i.e. for dress material of sale value not exceeding ₹ 1000/-, tax at 5% would be charged and for dress material of sale value exceeding ₹ 1000/-, tax at 12% would be charged.

Q: Please clarify the ITC (HS) of yarn made from worn clothing, the material composition of which varies from lot to lot. It is uncertain as the clothing may be of cotton/woollen/ man made fibre?

A: Under HSN, the classification of yarn is on predominance basis. So the yarn having predominance of wool would fall under Chapter 51. If all kinds are in equal proportion i.e. no fibre is predominant, it will get classified in the chapter covering the fibre last in the numerical order, so Chapter 54 or 55 in case MMF are present.

Q: We are small traders of textile dealing in Suiting, Shirting, Sarees, Dress Material, Blankets, Dhoti etc. We have some queries regarding implementation of GST from 1st July 2017:

(a) What will be the status of opening Stock of Textile items? Will 5% be added on closing stock as on 30th June 2017?

(b) What is the GST rate in Fabrics, as there are various types of fabrics like cotton, synthetics, man-made fabrics, acrylic, Mixture of cotton and other fabrics etc. Will there be flat rate of 5% on all fabrics or different rate?

(c) Please provide clarification on HSN number. Is it mandatory to quote in invoice by B2C traders & B2B traders? Further there are various codes in one type of item, would it not create confusion among traders?

(d) As per news in CNBC, input tax credit would not be allowed in textile for some period? Please clarify.

(e) Is ₹ 1000/- bracket for 18% rate applicable on Sarees and suit lengths or will it attract flat rate?

A: (a) When you make supplies out of this stock after 1st July, 2017 you will be liable to pay tax as applicable to the goods sold by you.

(b) GST rate on fabric is flat 5% irrespective of composition.

(c) Upto ₹ 1.5 cr turnover, no HSN code is required to be mentioned. For those having turnover of Rs. 1.5 to 5 Cr, first 2 digits of the HSN code are required i.e. the chapter number. Only those who have turnover above Rs. 5 Cr are required to mention 4 digits of the HSN code. You will start getting the HSN code in your supplier's invoice, so it would not cause any issues once the supplies under new regime take place.

(d) ITC would be admissible as per the Transitional provisions of GST Law.

(e) Rate of tax linked to the sale value applies only to garments and not for sarees and suit lengths which are fabrics.

Q: I am an un-registered trader dealing in textile fabrics which was exempted from tax under the State VAT Act. If I get registered under the GST Act, will I be eligible to avail of input tax credit on my stock of goods lying on the appointed day?

A: Since the goods you are dealing with are exempted from tax under the State Act, you will not be eligible to avail input tax credit as SGST under the SGST Act, 2017 on your stock of goods lying on the appointed day. But, you will be eligible to enjoy CENVAT credit as Central Tax on your stock if you have invoices or other prescribed documents evidencing payment of excise duty under the existing law and such invoices/prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

Your product was not unconditionally exempt from the whole of the duty of excise under the Central Excise Tariff. If you do not possess invoices/other documents evidencing payment of excise duty in respect of your stock of goods, you will be allowed to avail input tax credit on goods held in stock on the appointed day at the rate of 40% of the central tax on your intra-State supply of goods after the appointed day or 20% of the integrated tax on your inter-State supply of goods after paying central tax/integrated tax on such supply. You are allowed to enjoy the scheme for six months from the appointed day or till such stock is sold out, whichever is earlier, and tax paid by you shall be credited as central tax in your electronic credit ledger.

Q: I am a manufacturer of readymade garments. If I send any inputs to the job worker, will it be treated as taxable supply under the GST Act? Can I supply the goods after completion of job work from the place of business of the job

worker?

A: You can send your inputs or capital goods to a job-worker for job work without payment of tax and also bring back the same, after completion of job work, within one year or three years respectively. You can also supply the inputs or capital goods from the place of business of the job worker subject to the condition condition that you have to declare the place of business of the job-worker as your additional place of business if the job-worker is not a registered person. However, if the inputs or the capital goods, other than moulds and dies, jigs and fixtures or tools, which have been sent to the job-worker are not received back within the specified time period, it shall be deemed that you have supplied the inputs or capital goods on the day when you have sent it to the job-worker and you have to pay tax on such supply accordingly.

FAQ : EXPORTS

Q: How are exports treated under the GST Law?

A: Under the GST Law, export of goods or services has been treated as:

- inter-State supply and covered under the IGST Act.
- 'zero rated supply' i.e. the goods or services exported shall be relieved of GST levied upon them either at the input stage or at the final product stage.

Q: What will be the impact of GST on zero rating of export of goods?

A: This will make Indian exports competitive in the international market.

Q: Have the procedures relating to exports by manufacturer exporters been simplified in GST regime?

A: Yes. The procedures relating to export have been simplified so as to do away with the paper work and intervention of the department at various stages of export. The salient features of the scheme of export under GST regime are as follows:

- The goods and services can be exported either on payment of IGST which can be claimed as refund after the goods have been exported, or under bond or Letter of Undertaking (LUT) without payment of IGST.
- In case of goods and services exported under bond or LUT, the exporter can claim refund of accumulated ITC on account of export.
- In case of goods the shipping bill is the only document required to be filed with the Customs for making exports. Requirement of filing the ARE 1/ARE 2 has been done away with.
- The supplies made for export are to be made under self-sealing and self-certification without any intervention of the departmental officer.
- The shipping bill filed with the Customs is treated as an application for refund of IGST and shall be deemed to have been filed after submission of export general manifest and furnishing of a valid return in Form GSTR- 3 by the applicant.

Q: For merchant exporters, is there any change in the Export Procedure under the GST regime?

A: The concept of merchant or manufacturer exporter would become irrelevant under the GST regime. The procedure in respect of the supplies made for export is same for both merchant exporter and a manufacturer exporter.

Q: The supplies to a SEZ unit or SEZ developer are treated as zero rated supplies in the GST Law. Then why there is no specific mention in the GST Law about not charging of tax in respect of supplies from DTA unit to a SEZ unit or SEZ developer?

A: Yes, supplies made to an SEZ unit or a SEZ developer are zero rated. The supplies made to an SEZ unit or a SEZ developer can be made in the same manner as supplies made for export:

- either on payment of IGST under claim of refund;
- or under bond or LUT without payment of any IGST.

Q: When a SEZ unit or SEZ developer procures any goods or services from an unregistered supplier, whether the SEZ unit or SEZ developer

needs to pay IGST under reverse charge or these will be zero rated supplies?

A: Supplies to SEZ unit or SEZ developer have been accorded the status of inter-State supplies under the IGST Act. Under the GST Law, any supplier making inter-State supplies has to compulsorily get registered under GST. Thus anyone making a supply to a SEZ unit or SEZ developer has to necessarily obtain GST registration.

Q: How soon will refund in respect of export of goods or services be granted during the GST regime?

A: (a) In case of refund of tax on inputs used in exports:

- Refund of 90% will be granted provisionally within seven days of acknowledgement of refund application.
- Remaining 10% will be paid within a maximum period of 60 days from the date of receipt of application complete in all respects.
- Interest @ 6% is payable if full refund is not granted within 60 days.

(b) In the case of refund of IGST paid on exports: Upon receipt of information regarding furnishing of valid return in Form GSTR-3 by the exporter from the common portal, the Customs shall process the claim for refund and an amount equal to the IGST paid in respect of each shipping bill shall be credited to the bank account of the exporter.

Q: Will export of goods to Nepal and Bhutan treated as zero rated and thereby qualify for all the benefits available to zero rated supplies under the GST regime?

A: Export of goods to Nepal or Bhutan fulfils the condition of GST Law regarding taking goods out of India. Hence, export of goods to Nepal and Bhutan will be treated as zero rated and consequently will also qualify for all the benefits available to zero rated supplies under the GST regime. However, the definition of 'export of services' in the GST Law requires that the payment for such services should have been received by the supplier of services in convertible foreign exchange.

Q: What is deemed export under GST Law? Whether any supply has been categorized as deemed export by the Government?

A: Deemed export has been defined under Section 2(39) of CGST Act, 2017 as supplies of goods as may be notified under section 147 of the said Act. Under section 147, the Government may, on the recommendations of the Council, notify certain supplies of goods manufactured in India as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange. However, till date, the government has not notified any supply as deemed export.

Q: Whether the EOU scheme will continue to be in operation in the GST regime and whether EOU is required to take registration under the GST Law?

A: EOU is like any other supplier under GST and all the provisions of the GST Law will apply. However, the benefit of Basic Customs Duty exemption on imports will continue.

Q: What tax benefits will be available to EOU scheme in GST regime?

A: The duty free imports under GST regime will be restricted to Basic Customs Duty. Exemption from the additional duties of Customs, if any, under section 3(1), 3(3) and 3(5) of the Customs Tariff Act, 1975 and exemption from Central Excise duty will be available for goods specified under the fourth Schedule to the Central Excise Act. IGST or CGST plus SGST will be payable by the suppliers who make supplies to the EOU. The EOU will be eligible, like any other registered person, to take Input Tax Credit of the said GST paid by its suppliers.

Q: Whether supplies to or from EOU will be exempted from GST?

A: No.

- Under the GST Law, IGST or CGST plus SGST will be payable by the suppliers who make supplies to the EOU. The EOU will be eligible to take Input Tax Credit of the said GST paid by its suppliers.
- The supplies from EOU will not be exempted

from GST, except in the case of zero rated supplies defined under section 16 of the IGST Act, i.e. supplies made by EOU in the form of physical export or supplies to a SEZ Unit or SEZ Developer for authorized operations.

Q: What procedure will be followed by EOU to import goods without payment of Customs duty in the GST regime?

A: To avail such import benefits, EOUs will have to follow the procedure under the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

Q: Whether an EOU can clear goods to another EOU (inter-unit transfer)? And whether an EOU can send goods for carrying out job work on such goods? In such situations, how will be the tax liability be discharged?

A: Supply of goods from one EOU to another EOU will be treated as any other supply under GST Law. An EOU can send goods for job work as per section 143 of the CGST Act, 2017 and rule 45 of the CGST Rules, 2017 and the tax liability shall be discharged accordingly.

Q: M/s XYZ is engaged in export of goods only having exports of approx. Rs. 5 crores and no clearances for home consumption are affected. M/s XYZ was not required to be registered under Central Excise. Whether M/s XYZ would be required to get itself registered under GST?

A: Yes, because exports have been treated as inter-State supplies under IGST Law.

Q: We are engaged in the manufacture of exempted excisable goods for export. We availed input stage rebate used in the manufacture of exported goods. How would our case be dealt under GST law if our supply remains an exempt supply?

A: Under IGST law a person engaged in export of goods which is an exempt supply is eligible to avail input stage credit for zero rated supplies. Once goods are exported, refund of unutilized credit can be availed under Section 16(3)(a) of IGST Act, 2017 and Section 54 of the CGST Act, 2017 and the rules made thereunder.

Q: We are merchant exporters dealing in various products. As per current procedure, we purchase goods from a particular factory against CT1/ARE1 so that no excise is levied on us. After goods are exported, we provide proof of export and Form H (for sales tax exemption) to the concerned factory. How would GST impact us and what will be the process now?

A: Taxable event in the GST regime is supply of goods. Exports being inter-State supply, you would be required to obtain GST registration. The manufacturer would be supplying you the goods on the payment of IGST or CGST and SGST/ UTGST as applicable. You may avail of input stage credit of the tax paid on goods and services and export the goods under bond/LUT. Unutilized credit can be availed as refund. Alternatively, you may export the goods on payment of integrated tax and refund of integrated tax would be available to you.

Q: I have stock of inputs, semi-finished goods and finished goods on the date on which GST comes into force. But I have no duty paying documents. How am I going to be compensated for the taxes paid on the said inputs, semi-finished goods, and finished goods before GST for the exports made after GST is implemented?

A: A transition period of three months has been provided for availing of drawback. For exports during this period, higher rate of duty drawback (composite AIR) shall be available subject to conditions that no ITC of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward.

Q: I supply goods to SEZ units and developers. For such supplies, presently drawback is available to the recipient or to me (if recipient gives a disclaimer). What is status of such drawback under GST regime?

A: There is no change except for the fact that if drawback is claimed by DTA supplier, the claim needs to be filed with the jurisdictional Customs Authorities.

Q: Whether an EOU can clear goods in DTA?

A: Yes, an EOU can clear goods in DTA in accordance with the provisions laid in the Foreign Trade Policy.

Q: Will an exporter be required to pay GST in case of goods procured from unregistered persons (including unregistered job workers)?

A: In case of supply by an unregistered person (including unregistered job workers), the registered person i.e., exporter shall be liable to pay GST under reverse charge mechanism. However the exporter can avail ITC of such GST paid and either utilise the ITC or claim refund of the same.

Q: Is GST payable on Agency Commission earned by buying agents of foreign buyers?

A: Yes. Since commission is received by agents in India, and the place of supply of service is in India, GST will be payable.

Transition of Export Promotion Scheme on implementation of GST

Q: Will duty Drawback scheme continue under GST regime? If yes, what will be the rates of Drawback?

A: Yes. Duty Drawback scheme with certain modifications will continue under the GST regime. The changes in the said scheme are as follows:

- The Drawback shall be available only of Customs duties on imported inputs and Central Excise duty on items specified in the Fourth Schedule to the Central Excise Act 1944 (specified petroleum products, tobacco etc.) used as inputs or fuel for captive power generation.
- As an export facilitation measure, for the transition period of 3 months, from July to September, 2017, Drawback at higher composite rates will continue to be granted subject to certain safeguards i.e. for claiming the higher rate of drawback, the exporter has to make a declaration and certificate is required that no Input Tax Credit (ITC) of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward.
- In absence of such certification, drawback will be restricted to the customs portion of drawback.

Q: Is Drawback at a higher All Industry Rate (AIR) admissible if an exporter has not availed Input Tax Credit of GST or refund of IGST paid on exported goods?

A: No. After 30th September 2017, drawback will be admissible only at lower rate determined on the basis of the custom duties paid on the goods imported for supplying goods for export.

Q: If an exporter has stock of GST paid inputs as well as inputs from pre-GST period and if inputs from both lots are used in export goods, what shall be Drawback on such exports?

A: During the transition period upto 30th September 2017, exporters can avail drawback at higher rate subject to the conditions that no Input Tax Credit (ITC) of CGST/IGST is claimed, no refund of IGST paid on export goods is claimed and no CENVAT credit is carried forward.

Q: Will brand rate of Drawback be admissible for Central Excise duty and Service Tax in respect of exports made prior to GST implementation, for which application is filed after 1st July 2017?

A: For the exports made prior to 1st July 2017, application for fixation of brand rate as per the Drawback scheme under the earlier law (defined as 'existing law' in section 2(48) of the CGST Act, 2017) can be filed even after 1st July 2017.

Q: Applications for fixation of brand rate used to be filed with jurisdictional Commissioner of Central Excise having jurisdiction over the factory where export goods were manufactured. Under GST regime, will there be any change regarding filing of application for fixation of brand rate?

A: With effect from 1st July 2017, applications for fixation of brand rate shall be filed with the Commissioner of Customs having jurisdiction over place of export of goods i.e the port/Airport/ICD etc. where Shipping Bill was filed. This shall be applicable even for exports made prior to 1st July 2017 for which application is yet to be filed. In case exports are from multiple places, application shall be filed with the Commissioner of Customs having jurisdiction over any one of the places of export of goods.

Q: Is there also a change under the GST regime in respect of filing of application for fixation of brand rate of Drawback for supplies to SEZ units and SEZ Developers?

A: Prior to 1st July 2017, applications for fixation of brand rate for supplies to SEZ units and SEZ Developers used to be filed with the jurisdictional Commissioner of Central Excise. With effect from 1st July 2017, applications for fixation of brand rate will be required to be filed with the Commissioner of Customs having jurisdiction over the principal place of business of the DTA supplier. This shall be applicable even for exports made prior to 1st July 2017 for which application for fixation of brand rate is yet to be filed.

Q: On re-export of imported goods, drawback of all duties paid at the time of importation was admissible earlier, as per the rates prescribed in this regard. What will be the position in respect of re-export made after 1st July 2017, of the goods imported prior to 1st July 2017? After 1st July 2017, IGST and Compensation Cess will also be payable on the imported goods. If such imported goods on which IGST and Compensation Cess were paid, are re-exported, whether Drawback of IGST and Compensation Cess will also be granted?

A: Drawback under Section 74 of the Customs Act, 1962 is available for duties paid at the time of importation. Therefore, whatever duties / taxes are paid at the time of importation of goods, Drawback of the same will be granted. Drawback of Basic Customs Duty plus Additional Duty of Customs (CVD) plus Special Additional Duty (SAD) paid on the goods imported prior to 1st July 2017 will be paid even if the re-export is made after 1st July 2017. Similarly, in respect of the goods imported after 1st July 2017, Basic Customs Duty plus IGST plus Compensation Cess will be paid and Drawback of all of these would be paid on re-export of such imported goods.

Q: Under the GST regime, will benefit of exemption from all duties available under Advance authorization scheme, EPCG scheme and duty credit scrips such as Merchandise Exports from India Scheme (MEIS) & Service Exports from India Scheme (SEIS) will continue?

A: After 1st July 2017, the benefits under all the said schemes shall be restricted only to Basic Customs Duty, Safeguard Duty, Transitional Product Specific Safeguard Duty and Anti-dumping Duty in respect of goods leviable to IGST. For items specified in the Fourth Schedule to the Central Excise Act, 1944 (specified petroleum products, tobacco etc.) exemption from Additional Duty leviable under Sections 3(1), 3(3) and 3(5) of the Customs Tariff Act, 1975 shall be available.

Q: Under GST regime, can we get duty free benefit (all duties exempted) if we import capital goods using EPCG authorization?

A: Only basic customs duty will be exempted on imports made under EPCG Authorization. The EPCG holder will have to pay IGST on import of capital goods and take Input Tax Credit.

Q: Can duty credit scrips such as Merchandise Exports from India Scheme (MEIS) and Service Exports from India Scheme (SEIS) be used for payment of GST?

A: No. MEIS and SEIS scrip can be used only for payment of Basic Customs Duty or additional duties of Customs on items not covered under GST for imports under GST regime.

Q: What will be exemptions available for various authorizations/scrips which have been issued prior to 1.7.2017 and remain unutilized on 1.7.2017?

A: No exemption under GST Law is provided. The EXIM scrips under the export incentive schemes of chapter 3 of FTP (for example MEIS and SEIS) can be utilised only for payment of Customs duties or additional duties of Customs, on items not covered by GST, at the time of import. The scrips cannot be utilized for payment of Integrated Tax and Compensation Cess. Similarly, scrips cannot be used for payment of CGST, SGST or IGST for domestic procurements.

Note: Reference to CGST Act, 2017 includes reference to SGST Act, 2017 and UTGST Act, 2017 also.

Source: Directorate General of Taxpayer Services, CBEC

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INDEX OF INDUSTRIAL PRODUCTION (IIP)
(APRIL-JUNE 2017-18)

HIGHLIGHTS

- The Index of Industrial Production (IIP) in the month of June 2017 was lower by 0.1% over the index of June 2016.
- The cumulative overall growth of IIP registered a growth of 2.0% during the period April-June 2017-18 as compared to the same period of the previous year.
- The Index of Industrial Production for the month of June 2017 for Textiles Sector declined by 3.3% as compared to June 2016. There has been a cumulative decline by 1.7% in Textiles Sector during April-June 2017-18 over the corresponding period of 2016-17.
- The index of Industrial production for the manufacturing sector has decreased by 0.4% during the month of June 2017 while there was a cumulative growth of 1.8% during the period of April-June 2017-18 over the corresponding period of the previous year.

The Statement below gives the Quick Estimates of growth rate of the Index of Industrial Production (II)) at 2 digit level of the National Industrial Classification (NIC-2008) for the period of April-June 2017-18, along with the cumulative growth rates over corresponding period of the previous year:

Industry code	Description	Percentage growth				
		April 2016	May 2017	June 2017	Apr-May 2017-18	Apr-June 2017-18
13	Textiles	3.4	-3.6	-3.3	-1.1	-1.7
14	Wearing apparel	1.0	-7.5	-2.6	-3.5	-2.2
10-32	Manufacturing	-3.1	1.2	-0.4	1.8	1.8
	General	-0.8	1.7	-0.1	2.3	2.0

Source: Ministry of Statistics & Programme (MOSPI) www.mospi.nic.in

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ATTENTION : MEMBERS

Renewal of Membership for the year 2017-2018

Kindly refer to the Council's letter no: Secy/Mem/2172 dated 14th March, 2017 and the Subscription memo sent along with the Circular in this regard and the subsequent reminders to members regarding renewal of your Membership of the Council for the year 2017-2018.

As already informed, non-payment of Membership Subscription will lead to discontinuation of Membership as well as cancellation of the Registration-cum-Membership Certificate (RCMC) issued to you.

In view of the above, members who have not yet sent the renewal fee are requested to send the Membership Subscription Fee for the year 2017-2018 at the earliest so as to avoid cancellation of your Membership as well as De-registration of your RCMC.

The annual membership fee is as follows:

For SSI Units : ₹ 7,611/- (including GST of 18%)
For others : ₹ 11,741/- (including GST of 18%)

SMART TEXTILES AND WEARABLES

We are at the cusp of the Exponential Age. Software will disrupt most traditional industries in the next five to ten years. Opportunities in smart textiles will overtake those in apparel within six years. The compound annual growth rates range from 14% to 167% depending on its application. Value of nano materials used by the textile industry globally is poised to rise very sharply driven by the additional functionality being demanded by the use of smart textiles and its wearables.

With technological advances its applications are finding increasing use in the products of personal consumption. The earliest advances of Smart Technology were in the areas of electronics and computers for consumption by groups of people, i.e. corporate, places of public consumption like airports etc.

Rapid strides in the field of nano technology have resulted in products of personal consumption being upgraded to cater to individual tastes, preferences and requirements. This has led to the massive penetration in the use of Smart Phones, Smart TV, Smart Audio Systems and wearable products that began with Smart Bands and have developed into ‘Activity Trackers’

The use of Nanotechnology and Graphene in Textiles has revolutionized its applications covering clothing and apparel, sports and well-being, fashion, entertainment, personal protection, military textiles, home textiles, medical textiles and technical textiles. Its key components such as strain sensors, conductive fibres and photo chromic textiles are poised to take the manufacture and consumption of Smart Wearable Textiles to become the major products in the Textile and Clothing sector.

Today textiles known as cellular textiles can be created with the help of 3D printing. The complex interlocking patterns have not deterred the young designers from learning and adopting this new skill as part of their designs. Until only last year the cellular textiles and 3D printing were seen as futuristic textile, but, the pace at which it is catching on this technology will be sooner than later

Man-made Fiber and Textile Industry comprise of products that are extremely versatile and can withstand the passing of time, up-gradation of technology, adaptability to new applications as well as the compulsions of being conscious to environmental factors. The developments in the areas of Smart Textiles and Wearables are happy tidings for the MMFT industry as more than 70% of the textile used in the world is synthetic and the trend is only increasing.

In industries such as technical products & machinery, medical industry, military and other specialized applications, man-made textiles has kept innovating to cater to new and wider applications. The use of textiles in automotive applications includes floor coverings; upholstery; belts, tubes and tapes; tyre cord; safety belts; airbags; components; and filters.

As a result of higher demand for increased comfort and improved safety, the use of textile materials has increased from 20 kg in a mid-size car in 2000 to 26 kg today. In the drive towards lowering weight for reducing both fuel consumption and CO2 emissions, many current developments are including new uses for fabrics, and by 2020, it is predicted that the same sized car will contain 35 kg of textiles

In their simplest form, textiles have been used in agriculture for thousands of years to protect plants – as well as animals – against extreme climatic conditions. For instance, they offer shade, help to maintain soil humidity and increase soil temperature, and can also protect crops from insects and weeds.

For most end-uses, agro textiles require suitable tensile strength and good permeability characteristics with no significant deterioration under the influence of climatic extremes. The properties of agro textiles are dependent on the fibres from which they are produced and on the type and conditions of their manufacture. However, advanced technical agro textile products have become commonplace only in the past two or three decades, with fibrous materials, particularly synthetics, beginning to replace plastics in certain applications. In particular, the use of nonwovens, especially spun bond fabrics, is increasing.

The main growth driver for the agro textile sector is the rise in global population, which is increasing the demand for more and better quality food in soil that is often compromised. The Food and Agricultural Organization predicts that global food production will have to increase by 70% from its current level to feed a population of 9.1bn by 2050.

Agro textiles is one of the smaller categories of technical textiles, with consumption accounting for around 8.2% by volume and 6.4% by value of the global technical textiles market in 2010. However, this sector is among those with the strongest growth predictions based on the projected increase in global population and the demand for higher quality food. In developing countries, such as India, China and Brazil, the market is estimated to be growing by 8-10% a year. By value, Asia already accounts for around 60% of the total agro textiles market by volume and 55% by value.

High-strength, high-modulus textile fabrics are increasingly being used in the building and construction industry as a replacement for more traditional materials, such as wood, concrete, masonry and steel. As a result, the current global market for “Build tech” technical textiles is estimated at US$12.7bn. The mechanical properties of fabrics made with aramid, carbon and glass fibres, combined with cross-linking resin systems to form a composite, provide civil engineers with a range of new materials that offer high strength to weight, high stiffness to weight and extreme flexibility in design and use. Fabrics for sun protection made of polyester and combined with PVC or PTFE coatings offer many applications and provide function combined with design to modern architecture, where flexible roofs and wall coverings are a highlight.

The largest application of the versatility of MMFT has to be in the manufacture of high performance fabrics for sports. The road map for the sports textile industry in India as well as International markets lies in innovation and use of smart technology. The MMFT industry must continuously upgrade to match the requirements of the Sports sector’s demand for Knit, Woven, Non-Woven and Composites. Performance Parameters of Fiber, mainly Polyester and Nylon, along with the recent innovations in dyes and chemicals will go a long way in enhancing the performance of Sport Textiles. The role of specialized fabrics in a continuously evolving category is tremendous since there exists a huge demand for sportswear with additional properties like Anti-odour, Anti-Perspiring; Dry Fit & many more such attributes.

This is the way forward for all stakeholders in the Indian MMFT industry and they have to brace themselves for this journey. The Govt. of India can help to set up an eco system for Smart Textiles to flourish by offering adequate credit and other support facilitation. The Indian Textile Complex has all the ingredients to become a world leader in ‘Smart Textiles’

Source: Textile Media Services and SRTEPC Coffee Table Book

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NOTICE

MINISTRY OF COMMERCE & INDUSTRY					
DGFT					
S.No	**Heading No.**	**Date**	**Subject**	**Description**	**Download the Link**
(1)	Public Notice No. 11/2015-2020	26.07.2017	Amendment in paras 2.16, 2.20, 2.51,2.74, 2.79 & 2.80 of HBP (FTP 2015-20)	DGFT has made amendments in the paras mentioned in the Public Notice No. 11/2015-2020.	dgft.gov.in/Exim/2000/PN/PN17/PN_No._11_dated_26.07.2017_Eng_PDF.pdf

MINISTRY OF FINANCE					
CBEC - CUSTOMS					
S.No	**Heading No.**	**Date**	**Subject**	**Description**	**Download the Link**
(1)	Notification No. 70/2017 Customs (T)	31.07.2017	Amendment in notification no 50/2017-cus dated 30.06.2017.	Amendments have been made against the serial number 164 and 165 in the Notification No. 50/2017-Customs dated 30.06.2017	www.cbec.gov.in/resources//htdocs-cbec/ customs/cs-act/notifications/notfns-2017/ cs-tarr2017/cs70-2017.pdf
(2)	Notification No. 69/2017 Customs (T)	31.07.2017	Rescinding notification no 63/2017-customs dated 05.07.2017.	The government hereby rescinds, the Notification No. 63/2017- Customs, dated the 05.07.2017.	www.cbec.gov.in/resources//htdocs-cbec/ customs/cs-act/notifications /notfns-2017/cs-tarr2017/cs69-2017.pdf
(3)	Notification No. 68/2017 Customs (T)	27.07.2017	Seeks to amend Notification No. 96/2008-Customs dated 13.08.08 to insert S. # 35- &S.No.36-.	In the Schedule, after serial number 34 and the entries relating thereto, the serial numbers 35 Republic of Niger and 36 Republic of Guinea are added.	www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs68e-2017.pdf
(4)	Notification No. 77/2017 Customs (NT)	04.08.2017	Seeks to notify India-Korea Comprehensive Economic Cooperation Agreement Rules, 2017	These rules may be called the India-Korea Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017.	www.cbec.gov.in/resources/htdocs-cbec/customs /cs-act/notifications/notfns-2017/ cs-nt2017/csnt77-2017.pdf
(5)	Notification No. 75/2017 Customs (NT)	03.08.2017	Rate of exchange of conversion of the foreign currency with effect from 4th August, 2017	CBEC notifies the exchange rate of conversion of each of the foreign currencies into Indian currency or vice versa relating to import and export of goods.	www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/ cs-nt2017/csnt75-2017.pdf
(6)	Notification No. 73/2017 Customs (NT)	26.07.2017	Regarding amendment in Notification no. 131/2016-Customs (N.T.) dated 31.10.2016 relating to AIRs of duty drawback	Amendments have been made under the heading **'Notes and conditions',** for serial number 12A, **The notification shall be deemed to have come into force on 01.07.2017.**	www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/ cs-nt2017/csnt73-2017.pdf
(7)	Notification No. 72/2017 Customs (NT)	20.07.2017	Rate of exchange of conversion of the foreign currency with effect from 21th July, 2017	CBEC hereby notifies the exchange rate of conversion of each of the foreign currencies into Indian currency or vice versa relating to import and export of goods.	www.cbec.gov.in/resources//htdocs-cbec/ customs/cs-act/notifications/notfns-2017/ cs-nt2017/csnt72-2017.pdf
(8)	Notification No. 70/2017 Customs (NT)	06.07.2017	Rate of exchange of conversion of the foreign currency with effect from 7th July, 2017	CBEC hereby notifies the exchange rate of conversion of each of the foreign currencies into Indian currency or vice versa relating to import and export of goods.	www.cbec.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-nt2017/csnt70-2017.pdf
(9)	Circular No 34/2017- Customs	09.08.2017	RoSL on garments and textile made-ups articles exports to continue at pre-GST rates for 3 months	Clarification on continuation of pre-GST rates of Rebate of State Levies on export of garments & textile made-up articles for transition period of three months after GST.	www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ34-2017cs.pdf

(10)	Circular No 33/2017- Customs	01.08.2017	Leviability of IGST on High Sea Sales of imported goods and point of collection thereof	CBEC has issued instructions on high sea sales appropriating the contract price paid by last high sea sales buyer into Customs valuation.	www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ33-2017cs.pdf
(11)	Circular No 32/2017- Customs	27.07.2017	Clarification on exports under claim for drawback in the GST scenario.	Exporters have been facing requirement of a certificate to be obtained from the jurisdictional GST officer.	www.cbec.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2017/circ32-2017cs.pdf

CBEC- CENTRAL EXCISE

S.No	Heading No.	Date	Subject	Description	Download the Link
(1)	Notification No. 21/2017-Central Excise (T)	18.07.2017	Seeks to rescind the notifications	The Government rescinds the notifications as given in Notification No. 21/2017-Central Excise (T) .	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-tarr2017/ce21-2017.pdf
(2)	Notification No. 18/2017-Central Excise (T)	01.07.2017	Seeks to provide exemption to all goods mentioned in the seventh schedule to the finance act, 2005.	The Central Government exempts all goods specified in the Seventh Schedule to the said Finance Act, 2005 from whole of the additional duty of excise leviable thereon.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-tarr2017/ce18-2017.pdf
(3)	Notification No. 17/2017-Central Excise (T)	30.06.2017	Seeks to amend various Central Excise Exemption notifications	Amendments been made in the various Central Excise Exemption notifications relating to Export Promotion Schemes under central excise Tariff Notification.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/ notfns-2017/ cx-tarr2017/ce17-2017.pdf
(4)	Notification No. 16/2017-Central Excise (T)	30.06.2017	Amendment to Notification No.23/2003-Central Excise dated 31.03.2003	Amendments have been made in the opening paragraph and in the Table.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-tarr2017/ce16-2017.pdf
(5)	Notification No. 24/2017-Central Excise (NT)	09.08.2017	Seeks to specify return ER-2 under rule 23 (3) of Central Excise Rules, 2017 and rule 11 (3) of CENVAT Credit rules, 2017 in supersession of Notification No. 24/2008-CE (NT).	CBEC hereby specifies the form of monthly return in respect of goods manufactured, goods cleared and receipt of inputs and capital goods, for the purposes of the said rules in the given notification.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent24-2017.pdf
(6)	Notification No. 23/2017-Central Excise (NT)	09.08.2017	Seeks to specify return forms ER-1 & ER-3 under rule 12 of Central Excise Rules, 2017 and rule 11 (5) of CENVAT Credit Rules, 2017 in supersession of Notification No. 16/2011-CE (NT).	CBEC hereby specifies the Forms for the purposes of the said rules in the given notification.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent23-2017.pdf
(7)	Notification No. 21/2017-Central Excise (NT)	30.06.2017	Seeks to notify the new Central Excise Rules, 2017	In the said notification, the Central Government has specified various limitations, conditions and procedures.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications /notfns-2017/ cx-nt2017/cent21-2017.pdf
(8)	Notification No. 20/2017-Central Excise (NT)	30.06.2017	Seeks to notify the new CENVAT Credit Rules, 2017	These rules may be called the CENVAT Credit Rules, 2017, and shall come into force on the first day of July, 2017.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent20-2017.pdf
(9)	Notification No. 19/2017-Central Excise (NT)	30.06.2017	Seeks to notify the new Central Excise Rules, 2017	The Government hereby makes the amendments in the rules.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent19-2017.pdf

(10)	Notification No. 17/2017-Central Excise (NT)	19.06.2017	Notifying the date by which the Notification No.13/2017 CE (NT) dated the 9th June 2017 shall come into force.	The Government hereby appoints the 22nd June, 2017 as the date on which the provision of the notification No.13/2017 CE (NT) dated 09.06.2017.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/cx-nt2017/cent17-2017.pdf
(11)	Notification No. 16/2017-Central Excise (NT)	19.06.2017	Notifying the date by which the Notification No.12/2017 CE (NT) dated the 9th June 2017 shall come into force.	The Government hereby appoints the 22nd June, 2017 as the date on which the provision of the notification No. 12/ 2017- C.Ex (NT) dated 09.06.2017.	www.cbec.gov.in/resources//htdocs-cbec/excise/cx-act/notifications/notfns-2017/ cx-nt2017/cent16-2017.pdf

CBEC- SERVICE TAX

S.No	Heading No.	Date	Subject	Description	Download the Link
(1)	Notification No. 18/2017- ST	22.06.2017	Seeks to amend the Rule 7 and & 7B of the Service Tax Rules 1994	Amendments in the Service Tax Rules 1994 so that the return for the period from 1.4.17 to 30.6.17 shall be submitted by 15.08.2017.	www.cbec.gov.in/resources//htdocs-servicetax/st-notifications/st-notifications-2017/st18-2017.pdf

CBEC- CENTRAL TAX

S.No	Heading No.	Date	Subject	Description	Download the Link
(1)	Notification No. 17/2017 - Central Tax	27.07.2017	Central Goods and Service Tax (Fourth Amendment) Rules, 2017	Amendments have been made in the Central Goods and Service Tax Rules, 2017.	www.cbec.gov.in/resources/htdocs-cbec/gst/notfctn-17-central-tax-english.pdf

CBEC- GST

S.No	Heading No.	Date	Subject	Description	Download the Link
(1)	Circular No. 5/5/2017 - GST F. No. 349/82/2017-GST	11.08.2017	Clarification on issues related to furnishing of Bond/Letter of Undertaking for Exports	Clarification on issues related to furnishing of Bond/Letter of Undertaking for Exports, as CBEC had received large number of communications from the Trade.	www.cbec.gov.in/resources/htdocs-cbec/gst/circularno-5-gst.pdf

SAHAR AIR CARGO CUSTOMS

S.No	Heading No.	Date	Subject	Description	Download the Link
(1)	Public Notice No. 28/2017	05.08.2017	Drawback of integrated tax and Compensation Cess paid on Imported goods upon re-export under Section 74 of the Customs Act,1962	It may be ensured that a certificate duly signed by the Central/ State/ LUT/ GST Officer, having jurisdiction over the exporter obtained, that no credit of integrated tax/ compensation cess paid on re- exported goods has been availed or no refund of such credit or integrated tax paid on re-exported goods has been claimed.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/Public%20Notice%2028.2017%20dated%2005.08.2017.pdf
(2)	Public Notice No. 25/2017	21.07.2017	GSTIN requirement for the purpose of Import	All officers are hereby instructed not to hold up the import consignments, wherever CGSTIN is legally not required.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/Public%20Notice%2025.2017%20dated%2021.07.2017.pdf
(3)	Public Notice No. 24/2017	17.07.2017	Submission of Negative Statement/Certificate for export proceeds realized in Shipping Bills with LEO prior to 01.04.2013	The Negative Statement of EDI Shipping bills with LEO date prior to 1.4 13 have to submit BRCs/ Negative Statements not later than 31.07.2017 to the Nodal Officer	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/Public%20Notice%20No%2024.2017.pdf
(4)	Public Notice No. 23/2017	12.07.2017	GSTIN requirement for the purpose of Export	Clarification has been given on the GSTIN requirement.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/Public Notice 23 2017 dtd 12.07.2017.pdf

NOTICE

(5)	Public Notice No. 22/2017	29.06.2017	Implementation of GST in Customs – 24 x 7 Helpdesk at ACC	A helpdesk for co-ordination and facilitation of members of Trade for roll out of GST in customs is being constituted at Air Cargo Complex.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/Public%20Notice%2022-2017.pdf
(6)	Public Notice No. 21/2017	29.06.2017	Implementation of GST in Customs – 24 x 7 Helpdesk at ACC	The allocation of the officers for the 24x7 helpdesk is given in the Public Notice.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/public%20notice%2021-2017.pdf
(7)	Public Notice No. 20/2017	29.06.2017	Implementation of GST in Customs – 24 x 7 Helpdesk at ACC	A team consisting of the following officials has been constituted for attending to queries of Trade.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/Public%20Notice%2020-2017.pdf
(8)	Public Notice No. 19/2017	28.06.2017	Implementation of GST in Customs Changes in BE/SB Declaration	The salient features of these changes in the format of the declarations are enumerated in the Public Notice for easy reference.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/PN%2019-17.pdf
(9)	Public Notice No. 18/2017	14.06.2017	Alignment of State Codes of ICES with GSTN - Implementation of changes in ICES	Several changes are anticipated in Be/ SB declarations in alignment with proposed GST implementation.	accmumbai.gov.in/aircargo/miscellaneous/public_notices/2017/PUBLIC%20NOTICE%2018-2017.pdf
(10)	Facility Notice No. 13/2017	14.07.2017	Exemption of Levy of Amendment fee and charges for late filing of Bill of Entry	It has been decided that there will be no charge on late presentation of Bill of Entry.	accmumbai.gov.in/aircargo/miscellaneous/facility_notices/2016-17/Facility%20 Notice% 2013% 2014.07.2017.pdf
(11)	Facility Notice No. 11/2017	05.07.2017	Creation of Bond and Bank Guarantee Cell in Import Commissionerate	A separate SSG Cell (Import), ACC has been created in this Commissionerate.	accmumbai.gov.in/aircargo/miscellaneous/facility_notices/2016-17/ Facility%20 Notice%2011-2017.pdf
(12)	Facility Notice No. 10/2017	05.07.2017	Exemption of Levy of Amendment fee and charges for late filing of Bill of Entry	There will be no charge on late presentation of Bill of Entry for the consignments having entry inward date 01.07.2017 to 05.07.2017.	accmumbai.gov.in/aircargo/miscellaneous/facility_notices/2016-17/Facility % 20Order%2010.pdf
(13)	Facility Notice No. 08/2017	28.06.2017	GST roll out and preparation thereof.	Changes in Customs law and procedure are accompanied by changes in the EDI System.	accmumbai.gov.in/aircargo/miscellaneous/facility_notices/2016-17/ Facility%20 Notice%2008-17.pdf
(14)	Facility Notice No. 07/2017	28.06.2017	GST roll out and preparation thereof.	An advisory is given with details on the changes made for the benefit of trade.	accmumbai.gov.in/aircargo/miscellaneous/facility_notices/2016-17/ Facility %20 Notice% 2007 2017(2)..pdf
(15)	Facility Notice No. 06/2017	28.06.2017	RMS Facilitation Centre for eligible importers	A dedicated 'RMS Facilitation Centre' has been created in Import Shed, ACC, Mumbai.	accmumbai.gov.in/aircargo/miscellaneous/facility_notices/2016-17/FACILITY %20 NOTICE% 20NO. %20 06- 2017.pdf
(15)	Facility Notice No. 05/2017	07.06.2017	Submission of 'Negative Statement for export proceeds realized in respect of S. bills with LEO date prior to 1.4.13	To streamline the pendency of entry of BRCs/ Negative statements in the EDI system, a detailed list of exporters has been published on the website of ACC, Sahar.	accmumbai.gov.in/aircargo/miscellaneous/facility_notices/2016-17/ new% 20doc%202017- 06-08% 2014.56.10.pdf

MUMBAI CUSTOMS

S.No	Heading No.	Date	Subject	Description	Download the Link
(1)	Public Notice No. 98/2017	26.07.2017	Issues related to Bond/ Letter of Undertaking for exports without payment of integrated tax	Clarifications are given in the Public Notice regarding the Bond/Letter of Undertaking for exports without payment of integrated tax	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/EDI_98.PDF

(2)	Public Notice No. 94/2017	21.07.2017	Operational problems being faced by EOU consequent to amendment in Notification No. 52/2003-Customs dtd. 31.3.03	In view of GST the said notification has been consequently amended by notification No. 59/2017 - Customs dated 30- 6-2017	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/Public_Notice-94-2017.pdf
(3)	Public Notice No. 86/2017	05.07.2017	Duty Drawback for supplies made by DTA units to Special Economic Zones in the GST scenario.	A disclaimer to the DTA supplier and drawback is claimed by the DTA supplier,	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN_86-2017.pdf
(4)	Public Notice No. 85/2017	05.07.2017	Fixation of Brand Rate of drawback under Rule 6 and Rule 7 of the Customs, Central Excise Duties & Service Tax Drawback Rules, 1995 in the GST scenario	It has been decided that w.e.f. 1.7.2017, the work pertaining to fixation of Brand rate will be dealt by the Customs Commissionerate having jurisdiction over the place of export from where the export of goods has taken place.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN_85-2017.pdf
(5)	Public Notice No. 84/2017	05.07.2017	Amendments effective from 1.7.2017 to the AIR of Duty Drawback and other Drawback related changes.	The salient features of changes introduced vide Notification no. 59/2017 dated 29.06.2017 are briefly given in the Public Notice.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN_84-2017.pdf
(6)	Public Notice No. 83/2017	05.07.2017	Drawback of Integrated Tax and Compensation Cess paid on imported goods upon re- export under Section 74 of the Customs Act, 1962	To ensure that a certificate duly signed by the Central/State/UT GST officer, having jurisdiction over the exporter is obtained, that no credit of integrated tax /compensation cess paid on imported goods has been availed or no refund of such credit or integrated tax paid on re- exported goods has been claimed.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN_83-2017.pdf
(7)	Public Notice No. 82/2017	06.07.2017	Exemption from levy of charges for late filing of Bill of Entry	For the consignments having entry inward date 1.7.17 & onwards and where advance/prior BE were already filed prior to 1.7.17 there will be no charge on the late presentation of Bill of Entry.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/Public_Notice-82.pdf
(8)	Public Notice No. 81/2017	05.07.2017	Export procedure and sealing of containerized cargo	With the onset of GST, extant procedures relating to export of goods viz. claim of rebate/refund, stuffing of containers at the factory, warehouse or any other place from (5) where the goods are intended to be exported etc. would require review of the existing procedures.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN81-2017.pdf
(9)	Public Notice No. 80/2017	30.06.2017	Acceptance of late charges (section 46 of Customs Act, 1962) / Amendment fees by NCH on 24 X 7 basis	In order to facilitate payment of certain late charges/ amendment fees beyond working hours, the procedure is being set out	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN80.pdf
(10)	Public Notice No. 79/2017	30.06.2017	Guidance Note for Importers and Exporters	The purpose of the guidance note is to bring clarity about the impact of GST.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN79-2017.pdf
(11)	Public Notice No. 78/2017	29.06.2017	Implementation of GST in Customs- 24*7 Helpdesk at NCH	A helpdesk team consisting of senior officers is constituted at NCH to attend on urgent basis any problem and provide guidance.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN78.pdf

(12)	Public Notice No. 77/2017	27.06.2017	GST roll out and preparation thereof	Changes are anticipated in Bill of Entry/Shipping Bill in alignment with proposed GST implementation.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/GST_-_ Public _notice _ 77-2017.pdf
(13)	Public Notice No. 76/2017	28.06.2017	Implementation of GST on 1st July, 2017 & preparation	It has been decided that field offices of CBEC across India would implement the preparatory steps to usher in GST on 01.07.17.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN_76-2017.pdf
(14)	Public Notice No. 72/2017	27.06.2017	Implementation of GST in Customs - Changes in BE/SB Declaration	The legislations referred in the Public Notice have necessitated changes in Bill of Entry and Shipping Bill declarations.	mumbaicustomszone1.gov.in/writereaddata/images/publicnotice/PN_72_Finalfin.pdf

JNCH CUSTOMS

S.No	Heading No.	Date	Subject	Description	Download the Link
(1)	Public Notice No. 94/2017	11.07.2017	Procedure for chemical examination of cargo of non- hazardous category to be exported in ISO tanks	Procedure has been prescribed in the Public Notice, as representations have been received from the members of Trade.	164.100.155.199/pdf/PN-2017/PN_NO_94.pdf
(2)	Public Notice No. 93/2017	11.07.2017	GSTIN requirement for the purpose of import & export	It is being clarified and assured that there is no hold up of import and export consignments, wherever GSTIN is legally not required.	164.100.155.199/pdf/PN-2017/PN_NO_93.pdf
(3)	Public Notice No. 91/2017	10.06.2017	Issues related to Bond/ Letter of Undertaking for exports without payment of "Integrated Tax"	For the purpose of uniformity in the implementation of GST, the Board has clarified the issues as given in the Public Notice.	164.100.155.199/pdf/PN-2017/PN_NO_91.pdf
(4)	Public Notice No. 88/2017	05.07.2017	Procedure for amendment/conversion of free shipping bills to Export Promotion shipping bills and amendment/ conversion of shipping bills from one scheme to another scheme	Amendments in the shipping bills are divided into two categories- Amendment /conversion in the shipping bill before allowing Let Export Order & Amendment / conversion in the shipping bill after allowing Let Export Order i.e., Post Shipment Amendment.	164.100.155.199/pdf/PN-2017/PN_NO_88.pdf
(5)	Public Notice No. 87/2017	30.06.2017	Priority in 'Assessment' of Bill of Entry of DPD Status Holder in JNCH	For any request received from the DPD Importer by the concerned Group AC/DC, either through letter or SMS/ whatsapp at their mobile numbers listed on JNCH website.	164.100.155.199/pdf/PN-2017/PN_NO_87.pdf
(6)	Public Notice No. 86/2017	30.06.2017	Procedure for grant of factory/Warehouse Stuffing Permission to Exporters	The amendments are introduced in the procedure detailed in earlier PN 65/2016 dated 28.04.2016:	164.100.155.199/pdf/PN-2017/PN_NO_86.pdf
(7)	Public Notice No. 85/2017	28.06.2017	Facility of "Priority Assessment " to DPD Importers at JNCH	AO and DC/AC Group are required to complete verification of self - assessment under Section 17 of Customs Act, 1962 in same order as BEs are queued on screen.	164.100.155.199/pdf/PN-2017/PN_NO_85.pdf
(8)	Public Notice No. 84/2017	29.06.2017	Finalization of prior & advance bills of entry, need to issue entry inward	The procedure and processes involved in grant of "Entry Inward" and prior to Final BE is given.	164.100.155.199/pdf/PN-2017/PN_NO_84.pdf
(9)	Public Notice No. 83/2017	28.06.2017	Levy of Fees (Customs Documents) Amendment Regulations, 2017	The regulation 3 of the Levy of Fees (Customs Documents) Regulations, 1970, has been amended.	164.100.155.199/pdf/PN-2017/PN_NO_83.pdf

(10)	Public Notice No. 812017	27.06.2017	Implementation of GST in Customs- 24x7 Helpdesk at JNCH	A helpdesk for roll out of GST in customs, is being constituted w.e.f 1.7.17	164.100.155.199/pdf/PN-2017/PN_NO_81.pdf
(11)	Public Notice No. 80/ 2017	27.06.2017	Implementation of GST in Customs- Changes in BE/SB Declaration	The salient features of in the format of the declarations are enumerated in the Public Notice.	164.100.155.199/pdf/PN-2017/PN_NO_80.pdf
(12)	Public Notice No. 78/ 2017	21.06.2017	Processing of shipping bills in manual mode at JN, amendment to Public Notice No 01/2011, dated 4.1.11, issued by JNCH	In tune with the initiative of 'Ease of Doing Business', and to facilitate export clearances, it has been decided to discontinue manual shipping bill procedure.	164.100.155.199/pdf/PN-2017/PN_NO_78.pdf
(13)	Public Notice No. 77/ 2017	21.06.2017	Compliance of Procedure for movement of import cargo in containers from Port to CFS in relation to Shipping Lines / Shipping Agents etc under the Provisions of "Handling of Cargo in Customs Areas Regulations, 2009"	It is in relation to Shipping Lines / Shipping Agents etc under the Provisions of "Handling of Cargo in Customs Areas Regulations, 2009":	164.100.155.199/pdf/PN-2017/PN_NO_77.pdf
(14)	Standing Order No. 21/2017	10.07.2017	Processing of Bill of Entries stuck in *Indian Customs EDI System* during roll out of GST in Customs	It has been decided that the DC/ AC Group will adhere / follow the procedure given in the Standing Order.	164.100.155.199/pdf/so-2017/SO_No_021_of_2017.pdf
RESERVE BANK OF INDIA					
S.No	**Heading No.**	**Date**	**Subject**	**Description**	**Download the Link**
(1)	RBI/2017-18/39	03.08.2017	Government Banking - Issue of Letters of Credit and Bank Guarantee	RBI will continue not to issue LCs on behalf of government and will not act as an issuing or advising bank for government as far as transactions related to BGs are concerned.	https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11081&Mode=0
(2)	RBI/2017-18/21	13.07.2017	Investment in plant and machinery for the purpose of classification as Micro, Small and Medium Enterprises – documents to be relied upon	Ministry of MSME has clarified that for ascertaining the investment in plant and machinery for classification of enterprises as MSMEs the documents prescribed in Circular shall be relied upon.	https://rbidocs.rbi.org.in/rdocs/notification/PDFs/INPMFEEBEC9335C747B69464A48241EF9785.PDF
MINISTRY OF TEXTILES					
OFFICE OF THE TEXTILE COMMISSIONER					
S.No	**Heading No.**	**Date**	**Subject**	**Description**	**Download the Link**
(1)	Notification F. No. 12020/3/2016-IT (Pt.).	31.07.2017	Transitional Rates of Rebate of State Levies (ROSL) under Export of Garments and Made- ups Scheme	*The exporter shall have to give an undertaking that he has not claimed or shall not claim credit/ rebate/ refund/ reimbursement of these specific State Levies and State Goods and Services Tax and/or IGST under any other mechanism.*	storage.unitedwebnetwork.com/files/63/4218825bfd2a9fa41fb07ba89da38805.pdf
(2)	Circular No. 6	14.07.2017	Amended Technology Upgradation Fund Scheme (A-TUFS)	TAMC has approved to extend time limit for submitting/ fulfilling the criteria as prescribed in Circular No.3 dtd 22.05.2017, till 20.10.2017 in absence of which, their enlistment will stand cancelled under ATUFS.	storage.unitedwebnetwork.com/files/63/730a00b7fcc0894a8ce56f2f462002e5.pdf
(3)	Circular No. 05	14.07.2017	Amended Technology Upgradation Fund Scheme (A-TUFS)	Intimation about approval of TAMC of A-TUFS for the inclusion of the machines under weaving preparatory under ATUFS.	storage.unitedwebnetwork.com/files/63/2edac6fd41a87dc6ca6e0ed9354b628e.pdf

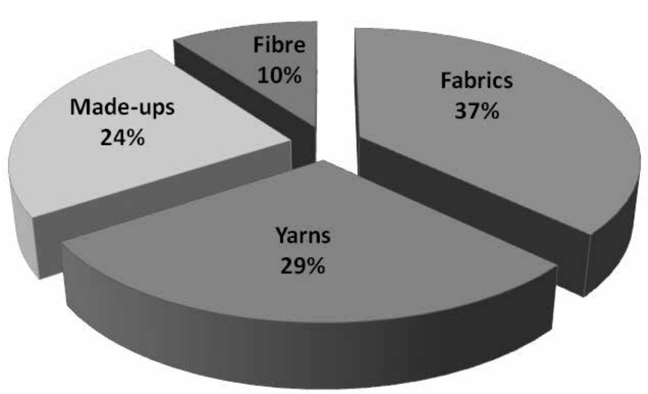
EXPORTS OF INDIAN MAN-MADE FIBRE TEXTILES DURING APRIL – MAY 2017-18

Exports of Indian MMF textiles during April-May 2017-18 were US$ 999.35 Million against US$ 938.27 Million during the same period of the previous year witnessing a growth of around 7% (SOURCE: MOC)

Value in US$ Mn

	April-May 2017-18	April-May 2016-17	Grw/decline (%)
Fabrics	370.31	345.34	7.23
Yarn	286.35	281.81	1.61
Made-ups	241.45	219.08	10.21
Fibre	101.24	92.04	10.00
Total	**999.35**	**938.27**	**6.51**

PRODUCT SHARE



HIGHLIGHTS

- Overall exports in April-May 2017-18 increased by 6.51% as compared to the same period of the previous year.
- Exports of Fabrics dominated with 37% share followed by Yarn 29%, Made-ups 24% and Fibre 10% in the Indian MMF textile exports.
- Share of the value added segments like fabrics and Made-ups have increased to 66% of total exports.
- However, all the four segments witnessed growth in export like Made-ups (10.21%), Fibre(10%), Fabrics (7.23%), and Yarns (1.61%).
- In the fabrics segment Polyester Filament Fabrics (US$ 88.24 Mn) remained the top exported product in India's MMF textile exports followed by Synthetic Filament Fabrics (US$ 77.54 Mn) and Polyester Viscose Fabrics (US$ 61.52 Mn) during April-May 2017-18.
- In case of MMF yarn exports, Polyester Filament Yarn was the leading item with exports worth US$ 165.90 Mn followed by Polyester Cotton Yarn (US$ 24.96 Mn) and Polyester Spun Yarn (US$ 23.35 Mn).
- In Made-ups, exports of Bulk Containers was the leading item with exports worth US$ 79.49 Mn followed by Muffler and Shawls/Scarves worth US$ 29.21 Mn and US$ 20.71 Mn respectively.
- Viscose Staple Fibre (US$ 50.38 Mn) was the leading item in the MMF category followed by Polyester Staple Fibre (US$ 41.90 Mn) and Acrylic Staple Fibre (US$ 5.88 Mn).
- Exports of Viscose Spun Fabrics and Viscose Blended fabrics which accounted for share of nearly 1% in the Indian MMF fabrics exports, have witnessed excellent growth of 143.58% and 556.04%.
- USA was the leading market for Indian MMF textiles during April-May 2017-18 followed by UAE and Turkey.
- Neighbouring country Pakistan has emerged as the 10th largest market for India's MMF textile export with a share of 2% during April-May 2017-18.
- Leading markets with positive growth are Brazil (48.96%), Saudi Arabia (47.78%), Turkey (10.12%), Belgium (9.79%) and Italy (6.74%).

PRODUCT-WISE EXPORT PERFORMANCE APRIL-MAY 2017-18

Value in USD Mn

Products	April-May 2017-18	April-May 2016-17	Net Change	% Change
FABRICS (Woven+non-woven+knitted)				
Polyester Filament	88.24	91.39	-3.15	-3.45
Synthetic Filament	77.54	86.79	-9.25	-10.66
Polyester Viscose	61.52	46.99	14.53	30.92
Viscose Spun	39.63	16.27	23.36	143.58
Polyester Blended	26.92	31.49	-4.57	-14.51
Viscose Blended	13.58	2.07	11.51	556.04
Synthetic Cotton	8.02	8.15	-0.13	-1.60

Products	April-May 2017-18	April-May 2016-17	Net Change	% Change
Polyester Wool	7.88	7.76	0.12	1.55
Polyester Cotton	5.46	6.63	-1.17	-17.65
Nylon Filament	3.43	2.09	1.34	64.11
Polyester Spun	2.64	12.02	-9.38	-78.04
Synthetic Blended	2.49	1.75	0.74	42.29
Other Fabrics	32.96	31.94	1.02	3.19
Total	**370.31**	**345.34**	**24.97**	**7.23**
YARN				
Polyester Filament	165.9	161.86	4.04	2.50
Polyester Cotton	24.96	22.26	2.7	12.13
Polyester Spun	23.35	25.57	-2.22	-8.68
Polyester Viscose	16.13	17.78	-1.65	-9.28
Viscose Spun	11.78	17.65	-5.87	-33.26
Viscose Filament	8.72	8.07	0.65	8.05
Acrylic Spun	8.67	8.33	0.34	4.08
Synthetic Spun	7.93	4.61	3.32	72.02
Polyester Wool	3.38	4.24	-0.86	-20.28
Viscose Cotton	2.67	1.36	1.31	96.32
Nylon Filament	2.11	1.52	0.59	38.82
Other Yarn	10.75	8.56	2.19	25.58
Total	**286.35**	**281.81**	**4.54**	**1.61**
MADE-UPS				
Bulk Containers	79.49	65.98	13.51	20.48
Muffler	29.21	27.97	1.24	4.43
Shawls/Scarves	20.71	17.59	3.12	17.74
Motifs	15.31	16.89	-1.58	-9.35
Fishing Net	8.96	7.47	1.49	19.95
Blanket	5.19	5.59	-0.4	-7.16
Bed Linen	4.28	4.38	-0.1	-2.28
Rope	4.03	4.09	-0.06	-1.47
Bedsheet	2.51	3.39	-0.88	-25.96
Furnishing Articles	2.16	1.11	1.05	94.59
Dress Material	2.02	2.34	-0.32	-13.68
Life Jacket	1.86	1.49	0.37	24.83

Products	April-May 2017-18	April-May 2016-17	Net Change	% Change
Tulles	1.76	1.35	0.41	30.37
Curtains	1.58	1.41	0.17	12.06
Sacks and Bags	1.54	2.51	-0.97	-38.65
Lace	1.22	1.12	0.1	8.93
Other Made-ups	59.62	54.4	5.22	9.60
Total	**241.45**	**219.08**	**22.37**	**10.21**
FIBRE				
Viscose Spun	50.38	43.53	6.85	15.74
Polyester Staple	41.9	35.63	6.27	17.60
Acrylic Spun	5.88	6.49	-0.61	-9.40
Other Fibre	3.08	6.39	-3.31	-51.80
Total	**101.24**	**92.04**	**9.2**	**10.00**

* Flexible Intermediate Bulk Container (HS Code 63053200)/ big bag/bulk bag or Super Sack is a standardized container in large dimensions for storing and transporting dry, flow able products, for example sand, fertilizers , and granules of plastics, most often made of thick woven polyethylene or polypropylene, either coated or uncoated.

** Other Made-ups include Tents, Sails, Rags, Embroidery (without visible ground) & Accessories.

LEADING MARKETS

Value in USD Mn

Sl No.	Country	April-May 2017-18	April-May 2016-17	Net Change	%Grw/ Decline
1	USA	98.06	87.25	10.81	12.39
2	UAE	79.80	178.08	-98.28	-55.19
3	TURKEY	76.73	69.68	7.05	10.12
4	BRAZIL	58.93	39.56	19.37	48.96
5	ITALY	30.88	28.93	1.95	6.74
6	GERMANY	24.78	25.90	-1.12	-4.32
7	SRI LANKA	23.23	24.14	-0.91	-3.77
8	BELGIUM	18.73	17.06	1.67	9.79
9	EGYPT	17.38	21.61	-4.23	-19.57
10	PAKISTAN	15.69	14.44	1.25	8.66
11	SAUDI ARABIA	15.28	10.34	4.94	47.78

(Continued from Page 1)

Cellular Textile and 3D Printing

making an appearance in fashion shows can be seen as the first steps in the direction of success. The cellular textile is helping the designers reinvent the already established norms in the world of textile. The results are impressive and aesthetically pleasing. It cannot be said for sure how enormous the impact of 3D printing will be on the textile and apparel world, but the world is watching and analysing closely the development of this technology. Even as sceptics believe that 3D technology and cellular textile cannot replace the age-old technique of weaving and sewing, but the textile world is evolving and there are many avant-garde and progressive designers and designing houses keenly looking forward to provide the fashion world with blessings of this fresh technology.

3D printing is a rapidly emerging additive manufacturing technology which can offer cost efficiency and flexibility in product development and production. In textile production 3D printing can also serve as an add-on process to apply 3D structures on textiles. In this study the low-cost fused deposition modeling (FDM) technique was applied using different thermoplastic printing materials available on the market with focus on flexible filaments such as thermoplastic elastomers (TPE) or Soft PLA. Since a good adhesion and stability of the 3D printed structures on textiles are essential, separation force and abrasion resistance tests were conducted with different kinds of printed woven fabrics demonstrating that a sufficient adhesion can be achieved. The main influencing factor can be attributed to the topography of the textile surface affected by the weave, roughness and hairiness offering formlocking connections followed by the wettability of the textile surface by the molten polymer, which depends on the textile surface energy and can be specifically controlled by washing (desizing), finishing or plasma treatment of the textile before the print. These basic adhesion mechanisms can also be considered crucial for 3D printing on knitwear.

At the Round Table Conferences (RTC) for presentation on the Waterless Textiles processing/3D Printing and Zero Liquid Discharge held on July, 1st 2017 during the Mega Event of Textiles India at Gandhinagar, Gujarat, various renowned speakers from India and abroad were invited for presentations, who interacted with the participants of the RTC. The presentation of each speaker is uploaded on SRTEPC's website www.srtepc.in for more information and benefit of the members.

Source : Ref - Website, 3ders.org

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