



sima

Fortnightly

E-REVIEW

Vol. XII

No.22

January 16-31, 2018

NEWS HIGHLIGHTS >>>

- ❖ **SIMA SUBMITS MEMORANDUM TO SHRI PON RADHAKRISHNAN**
- ❖ **TERMINATION OF ANTI-DUMPING INVESTIGATION ON PSF IMPORTS**
- ❖ **ECONOMIC SURVEY PROJECTS 7-7.5% GROWTH IN 2018-19**
- ❖ **INDIAN TEXTILE INDUSTRY AT INFLECTION POINT: REPORT**

REPRESENTATIONS >>>

- ❖ Hon'ble Union Minister of State for Finance, Mr.P.Radhakrishnan visited Coimbatore on 22nd January 2018. The Association took this opportunity to submit a memorandum seeking solutions to the problems faced by the textile industry. Among other things, the submissions included refund of accumulated ITC at fabric stage, reduction of GST on MMF from 18% to 12%, reduction of GST on recycled PSF from 18% to 5%, exemption of raw cotton from 5% GST, increased duty drawback rates, including of cotton yarn under MEIS and IES benefits, extension of RoSL benefit for fabric, allocation of funds for TUF subsidy.
- ❖ The Association vide its letter dated 25.1.2018 sent to the Secretary, Tamil Nadu Electricity Regulatory Commission, Chennai submitted the comments/ suggestions on the TNERC (Forecasting, Scheduling, Deviation Settlement and related matters of Wind and Solar Generation Sources Regulation 2017.

TEXTILE SCENE >>>

Indian textile industry at inflection point: Report

- ❖ The textile and apparel sector of India is at an inflection point where the businesses are expecting good revenues in the coming months, says a recent survey. There is an overall positive sentiment as the economy has started to recover from twin shocks of demonetisation and goods and services tax (GST). The industry is optimistic about the future. The economy and industry are getting accustomed to recent policy changes, says Business Confidence Index by Wazir Advisors authored by Varun

Vaid and Manjulika Poddar. The index is an indicator of what businesses think is going to happen in the near future. The first of its kind biannual survey was carried out on 108 respondents in December 2017. "More than half the respondents say that the industry's current performance has been worse compared to the last six months. However, almost two-third of the respondents feel that conditions will be better in next six months. The industry is expecting increased demand in the backdrop of an easing liquidity crunch," the survey stated. In general, there is a wait-and-watch sentiment in the industry. Though businesses are expecting good revenues in the coming months given the positive present and expected status of the order books, there is hesitation among businesses when it comes to investment, according to the survey. Roughly 67 per cent of the respondents view increasing wages as the major constraint to business growth. This is followed by policy issues as 60 per cent view it as a major constraint. Polled equally, competition from cheap imports, low demand, rupee appreciation and rising raw material costs are cited by 47 per cent of the respondents as a key constraint. Unavailability of skilled labour is cited as a major challenge by 40 per cent of the respondents. "However, both the central and state governments are working towards providing fiscal and non-fiscal incentives to boost growth in the industry. Many state governments are coming up with policies that not only provide direct fiscal benefits to businesses but also indirect support through infrastructure development and availability of plug-and-play systems among others. Even the central government is taking measures to boost investment and trade such as revision of GST rates on manmade fibres, rebate of state levies, duty drawback and merchandise exports from India scheme," the survey pointed out.

Maharashtra to announce new textile policy by March end

- ❖ The Maharashtra government will announce a new textile policy by the end of March 2018 to attract investment in the sector and stop existing factories in the state from shifting to other major cotton-growing states, particularly Gujarat. The state has decided to develop textile parks at Amravati, Yavatmal and Nagpur and a manufacturing hub at Solapur. Solapur is set to become a major sourcing hub of school and corporate uniforms in India and global buyers and sellers are being invited to participate in an exhibition in Solapur between January 27 and 29, according to media reports from the state. Tamil Nadu, Karnataka, Andhra Pradesh and Telangana have already announced a number of incentives for textile units. Gujarat too renewed its textile policy from October 1 last year.

Termination of anti-dumping investigation on PSF imports

- ❖ The Designated Authority under Directorate General of Anti-Dumping Duty initiated proceedings during February 2017 proposing to impose anti-dumping duty on import of Polyester Staple Fibre from China PR, Indonesia, Malaysia and Thailand. In this connection, the Association filed a Writ Petition before Hon'ble Madras High Court and the Hon'ble High Court ordered the investigating authority to hear all the interested parties and also decide the question of jurisdiction raised by the Southern India

Mills' Association. In this regard, the Designated Authority had sought comments from all the parties concerned, initiated the investigation and issued a disclosure statement. At this juncture, all the Associations throughout India made an appeal to the Ministries of Finance, Commerce & Industry, Textiles including the DGAD, the plight of the PSF consumers and the impact of the anti-dumping duty on PSF based spinning mills doing job work. In continuation of that, the Confederation of Indian Textile Industry (CITI) also sent their representations individually to all the concerned authorities in this regard. As a result of the representations from various quarters and the writ petition filed by SIMA, the Designated Authority vide a notification dated 25.1.2018 has issued a final finding that imposition of anti-dumping duty on PSF is not required. Accordingly, the proposed anti-dumping duty has been dropped by the DGAD.

GLOBAL TEXTILE SCENE

30th rank for India in WEF global manufacturing index

- ❖ India has been ranked 30th on a global manufacturing index by the Geneva-based World Economic Forum (WEF). Japan, with the best production structure, topped the index in WEF's first 'Readiness for the future of production report', followed by South Korea, Germany, Switzerland, China, Czech Republic, the United States, Sweden, Austria and Ireland. Though India's rank is much below China's 5th position, it is above other BRICS nations, according to a news agency report. Russia holds 35th rank, Brazil 41st and South Africa 45th. The report categorised 100 countries into four groups: leading, high potential, legacy and nascent. While China figures among 'leading countries' and Brazil and South Africa are 'nascent' ones, India is placed in the 'legacy' group along with Hungary, Mexico, Philippines, Russia, Thailand and Turkey. The 25 'leading' countries are in the best position to gain as production systems stand on the brink of exponential change, the WEF said in the report published ahead of its annual meeting in Davos, Switzerland later this month. In India, the 5th-largest manufacturer with a total manufacturing value added of over \$420 billion in 2016, the manufacturing sector has grown by over 7 per cent per year on average in the past three decades and accounts for 16-20 per cent of India's gross domestic product (GDP), according to the report. The report listed human capital and sustainable resources as the two key challenges for India and said the country needs to continue to raise the capabilities of its relatively young and fast-growing labour force. India should continue to diversify its energy sources and reduce emissions as its manufacturing sector continues to expand, it said. In scale of production, India ranked 9th, for complexity it is at 48th place, and for market size, it is ranked 3rd. Areas where the country is ranked poorly include female participation in labour force, trade tariffs, regulatory efficiency and sustainable resources. Countries ranked below India include Turkey, Canada, Indonesia, New Zealand, Australia, Hong Kong, Mauritius and the United Arab Emirates. The countries ranked better include Singapore, Thailand, the United Kingdom, Italy, France, Malaysia, Mexico, Romania, Israel, the Netherlands, Denmark, the Philippines and

Spain. The United States topped the list of countries best positioned to capitalise on the fourth industrial revolution to transform production systems, followed by Singapore, Switzerland, the United Kingdom and the Netherlands. India has been ranked 44th on this list, while China is at 25th place and Russia at 43rd. The report has been developed in collaboration with A T Kearney and calls for new and innovative approaches to public-private collaboration are needed to accelerate transformation.

RAW MATERIAL FRONT

Pakistan's FBR withdraws sales tax, duty on cotton imports

- ❖ Pakistan's Federal Board of Revenue (FBR) recently withdrew 5 per cent sales tax and 4 per cent customs duty on cotton imports following a government order. The country's textile sector will avail the benefits on imports of raw and ginned cotton retrospectively from January 8, a FBR notification said. The move, however, was resented by cotton growers. The notification was possibly delayed due to protests by farmers and ginners against the move, according to a Pakistani newspaper report, which said millers were planning to launch a protest campaign soon against the belated notification. A delegation of Pakistan Cotton Ginners Association had met the prime minister a few days back to demand customs duty and sales tax on cotton import. Pakistan has been importing long and extra-long staple cotton since 2001 as the country primarily produces short- to medium-staple length cotton. Cotton production is expected to be around 11.1 million bales of 170kg each during the current crop year of 2017/18 against the revised production target of 12.6 million bales. In January last year, government pulled out four percent customs duty and five percent sales tax on cotton import to promote value addition, but the levies were restored after six months on prospect of increase in cotton production. Ginners and farmers oppose duty-free cotton import, saying that would result in reduced local market prices and hurt their interests. Trading in the cotton market came to a standstill starting January beginning because of a tug of war between textile bodies and ginners. Textile mill owners were not willing to buy what they deem costly local cotton, while ginners did not want to sell commodity on low price. Ihsanul Haq, chairman of Pakistan Cotton Ginner Forum, said farmers might lose interest in cotton cultivation the next season. The Agri Forum Pakistan also criticised the government's decision

GST

GST rate on velvet fabric reduced to 5%

- ❖ The 25th Goods and Services Tax (GST) Council meeting, held under the chairmanship of finance minister Arun Jaitley, has recommended reduction of GST rate on velvet fabric (code 5801 37 20) from 12 per cent to 5 per cent with no refund of unutilised input tax credit. The recommendation of the Council will be effective from 00 hours on January 25, 2018. The Council, at its meeting in New Delhi, also decided that the late fee payable

by any registered person for failure to furnish form GSTR-1 (supply details), form GSTR-5 (non-resident taxable person) or form GSTR-5A (OIDAR) will be reduced to fifty rupees per day and shall be twenty rupees per day for 'nil' filers. The late fee payable for failure to furnish form GSTR-6 (Input Service Distributor) shall be fifty rupees per day. Taxable persons who have obtained voluntary registration will now be permitted to apply for cancellation of registration even before the expiry of one year from the effective date of registration. For migrated taxpayers, the last date for filing form GST REG-29 for cancellation of registration has been extended by further three months till March 31, 2018. On e-way bills, the GST Council said that the facility for generation, modification and cancellation of e-way bills is being provided on trial basis on the portal ewaybill.nic.in. Once fully operational, the e-way bill system will start functioning on the portal ewaybillgst.gov.in. In addition, certain modifications are being made to the e-way bill rules which will be notified nationwide for inter-state movement with effect from February 1, 2018 and for intra-state movement with effect from a date to be announced separately by each state but not later than June 1, 2018. The Council also accepted the report and recommendations submitted by the Committee on Handicrafts.

ECONOMY

Economic Survey projects 7-7.5% growth in 2018-19

Economic Survey 2017-18 was tabled by the Hon'ble Finance Minister Mr Arun Jaitley on 29.1.2018. The highlights of the Economic Survey are given below:-

- Goods and Services Tax (GST) has given a new perspective of the Indian economy and new data has emerged. There has been a fifty percent increase in the number of indirect taxpayers. There has also been a large increase in voluntary registrations, especially by small enterprises that buy from large enterprises wanting to avail themselves of input tax credits. The Survey also stated that fears of major producing states that the shift to the new system would undermine their tax collections have been allayed as the distribution of the GST base among the states got closely linked to the size of their economies. Similarly, there has been an addition of about 18 lakh in individual income tax filers since November 2016.
- India's formal sector, especially formal non-farm payroll, is substantially greater than what it currently is believed to be. It became evident that when "formality" was defined in terms of social security provisions like EPFO/ESIC the formal sector payroll was found to be about 31 percent of the non-agricultural work force. When "formality" was defined in terms of being part of the GST net, such formal sector payroll share was found to be 53 percent.
- For the first time in India's history, data on the international exports of states has dwelled in the Economic Survey. Such data indicates a strong correlation between export performance and states' standard of living. States that export internationally and trade with other states were found to

be richer. Such correlation is stronger between prosperity and international trade.

- India's exports are unusual in that the largest firms account for a much smaller share of exports than in other comparable countries. Top one percent of Indian firms account only for 38% of exports unlike in other countries where they account for substantially greater share – (72, 68, 67 and 55 percent in Brazil, Germany, Mexico and USA respectively). Such tendencies were also found to be true for the top five or ten per cent of the Indian companies.
- It was pointed out that the Rebate of State Levies (ROSL) has increased exports of readymade garments (man-made fibers) by about 16 per cent but not of others.
- The data highlighted another seemingly known fact that Indian society exhibits a strong desire for a male child. It pointed out that most parents continued to have children until they get number of sons. The survey gave details of various scenarios leading to skewed sex ratios and also gave a comparison on sex ratio by birth between India and Indonesia.
- The survey pointed out that tax departments in India have gone in for contesting against in several tax disputes but also with a low success rate which is below 30 per cent. About 66 per cent of pending cases accounted for only 1.8 per cent of value at stake. It further stated that 0.2 per cent of cases accounted for 56 per cent of the value at stake.
- Extrapolating the data in the survey indicated that growth in savings did not bring economic growth but the growth in investment did.
- The survey mentions those collections of direct taxes by Indian states and other local governments, where they have powers to collect them is significantly lower than their counterparts in other federal countries. A comparison has been given between ratios of direct tax to total revenues of local governments in India, Brazil and Germany.
- The survey captures the footprints of climate change on the Indian territory and consequent adverse impact on agricultural yields. Extreme temperature increases and deficiency in rainfall have been captured on the Indian map and the graphical changes in agricultural yields are brought out from such data. The impact was found to be twice as large in un-irrigated areas as in irrigated ones.

JUDGEMENTS

Reopen GST portal to file revised Trans 1: Allahabad High Court

Case Name : M/s Continental India Private Limited And Anr. Vs. Union of India

Appeal Number: Writ Tax No. 67 of 2018

Date of Judgment/Order: 24/01/2018

The petitioner sought a writ of mandamus directing the GST council to make recommendations to the State Government to extend the time period for filing of GST

Tran-1 in the case of the petitioner because his application was not entertained on the last date i.e. 27.12.2017 and he has filed his complete application for the necessary transitional credit.

The petitioner has alleged in the petition that despite making several efforts on the last date for filing of the application, the electronic system of GSTN did not respond, as a result of which the petitioner is likely to suffer loss of the credit that it is entitled to by passage of time.

It is the petitioner's case that he has also submitted his application for transitional credit manually on 10.1.2018. The respondents were served with a notice on 19.1.2018 with a copy of the petition and they submitted that the portal is likely to be opened but is unable to say that when the portal is likely to be opened.

In view of the above, the respondents were directed to reopen the portal within two weeks from 24.1.18. In the event they do not do so, they will entertain the application of the petitioner manually and pass orders on it after due verification of the credits as claimed by the petitioner. They will also ensure that the petitioner is allowed to pay its taxes on the regular electronic system also which is being maintained for use of the credit likely to be considered for the petitioner.

I-T - Evacuation of land for installation of wind turbine generators does not amount to act of improvement of land and, hence, administrative charges are not revenue expenditure': HC

ERNAKULAM, JAN 27, 2018: THE ISSUE is - Whether evacuation of land for installation of wind turbine generators does not amounts to act of improvement of land and therefore, administrative charges paid for such an act is an allowable deduction as 'depreciation'. YES is the verdict.

Facts of the case

The Assessee-a public limited company, established windmills in Tamilnadu. The Assessee had filed its return for the relevant AY declaring a total income. Accordingly, the AO completed the assessment. Further, the AO noted that the Assessee had advanced loans against the gold ornaments pledged with it. Therefore, notice u/s 148 was issued to the Assessee. During the re-assessment proceeding, the AO noted that in 2005-06, the Assessee had purchased three windmills or Wind Turbine Generators and they cost it Rs. 18,05,98,860. Out of the said amount, the Assessee paid a certain amount to M/s Shubh Realty (South) Pvt. Ltd for erecting the three windmills and towards Infrastructure Development Charges (IDC) paid to Tamil Nadu Electricity Board (TNEB). The Assessee added all the said expenditure to the cost of wind mills and claimed depreciation. The AO treated the amount paid to TNEB for IDC also towards the cost of land and disallowed depreciation. During the same AY, the Assessee had entered a new line of business by obtaining a licence for operating an FM Radio. The Assessee had paid a certain amount towards licence fee to the Ministry of Information & Broadcasting and Bharati. The Assessee had its own funds but the AO assumed that the Assessee had borrowed capital for starting the new-line of business. Thus, the AO disallowed 10% of the expenditure on the new-line of business. On appeal, the CIT(A) affirmed with the findings of the AO. On further appeal, the Tribunal held that the debit notes produced by the Assessee

revealed that the amounts were paid towards IDC representing infrastructure development charges. Therefore, the Assessee's appeal was dismissed.

On appeal, the High Court held that,

++ from the debit notes and the TNEB's communication, one cannot help concluding that the amount was spent on developing the infrastructure of the Wind Turbine Generators. In these documents, the red herring that led the authorities seems to be the expressions such as "registration", "processing", "supervision". So they concluded that the entire expenditure was towards land development. Regrettably, TNEB has nothing to do with the registration of land, much less with its development or processing. Neither the record reveals nor the Revenue asserts that the Assessee purchased the land from TNEB. That accepted, the land registration lies with the Revenue, and its development with any other person or entity than TNEB. From the record, this Court found that the Assessee paid the charges for "evacuating the land". This is another red herring, so to say. Indeed, lexically to evacuate is to withdraw or depart from; vacate. American Heritage Dictionary (5th Ed.) gives these additional meanings: to excrete or discharge of waste from (the bowl, for example); to empty or remove the contents of (a closed space or container);

++ the subject of a letter the Assessee wrote to Shubh Reality, reads: "arranging land and TNEB evacuation for 3 nos. 1250 KW WTG" but the body of the letter does not refer to TNEB's evacuating the land. In the letter, the Assessee merely asks Shubh Reality to arrange "for the land (a prox. 2 acres per WTG)". The Assessee also requires Shubh Reality to "pay Infrastructure Development Charges (IDC) @ Rs. 32.30 lakh per WTG" to TNEB. Therefore, the Tribunal's concluding that the expenditure was "more in the nature of administrative charges paid for getting permission for use of land/evacuation of land for unhindered space and hence the payment of NOC and registration" cannot be sustained;

++ to install the wind turbine generators, the Assessee must have excavated some earth on the land it purchased. Such excavation, does not amount to improving the land; rather, it amounts to a preparatory step for erecting the wind turbines. Therefore, the land evacuation, if any, must be taken as part of infrastructure development for establishing the windmills. Therefore, this Court held that the AO and both the appellate authorities have misread and misapplied the evidence, and that has led to the perversity of findings. This Court believes it to be a judicially reviewable error and accordingly set aside the Tribunal's finding on the depreciation. As a result, the depreciation of Rs. 38,76,000 (50% for second half addition) claimed on the windmills was allowed.

CX - Without canteen, factory would not be allowed to operate under Factories Act, 1948 - Outdoor catering services, not primarily for personal use or consumption of employee, is covered under definition of Input service: CESTAT

MUMBAI, JAN 16, 2018: THIS is an appeal by the Revenue against the order passed by Commissioner(A) where under CENVAT credit on outdoor catering services has been allowed to the assessee.

The AR submitted that the outdoor catering services provided to the employees are neither used in or in relation to the manufacture or clearance of final products as it is a welfare measure taken by respondent for providing better amenities and better

infrastructure for the employees. It is further argued that even though it is mandatory requirement under the Factories Act to provide canteen, still the catering activity cannot be deemed to be an input service in view of the amendment to the definition of Input service in rule 2(l) of CCR, 2004 by the CENVAT Credit (Amendment) Rules, 2011 w.e.f 01.04.2011. The AR also submitted that the reliance placed by the lower appellate authority on the decisions in *Coca Cola India Pvt. Ltd. - 2009-TIOL-449-HC-MUM-ST* and *Ultratech Cement - 2010-TIOL-745-HC-MUM-ST* were improper since the said decisions pertained to the definition of 'input service' as it existed prior to April 2011.

The respondent assessee supported the order by relying on the decision in their own case - **2016-TIOL-2392-CESTAT-MUM** and that of *Mahindra Sona Ltd. 2017-TIOL-3328-CESTAT-MUM*.

The exclusion clause (C) of Rule 2(l) as substituted w.e.f 01.04.2011 reads -

(C) such as those provided in relation to outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, membership of a club, health and fitness centre, life insurance, health insurance and travel benefits extended to employees on vacation such as Leave or Home Travel Concession, when such services are used primarily for personal use or consumption of any employee;'

The Member (Technical) *inter alia* observed -

+ A perusal of the definition of input service shows that it specifically excludes credit of outdoor catering service used primarily for personal use or consumption of any employee.

+ In the instant case, the outdoor catering service is used in the factory premises to maintain the canteen which is a mandatory requirement under the Factories Act, 1948. In view of the mandatory requirement under the Factories Act, it cannot be said that the said service has been used primarily for personal use or consumption of any employee.

+ Without the canteen, the factory would not be allowed to operate or would be in violation of the Factories Act, 1948. In these circumstances, the outdoor catering services availed in respect of canteen maintained on account of the factory required under the Factories Act, 1948 cannot be treated as excluded from the definition of input service.

+ It is seen that outdoor catering service used primarily for personal use or for consumption of employee is specifically included in the exclusion clause. This implies that outdoor catering services not primarily for personal use or consumption of employee would be covered under the definition.

Concluding that the respondent can avail the benefit of the said credit only to the extent that the incidence of which is borne by them, the Revenue appeal was dismissed.

COTTON AND COTTON YARN PRICES

Price Behaviour

Cotton – Spot* (Rs/Candy)

- ❖ Given below are the cotton and cotton yarn prices prevailed at various dates for the benefit of the members:

Variety	27.01.2018	19.01.2018	12.01.2018	05.01.2018	29.12.2017	22.12.2017	16.12.2017
ICS-101 (Bengal Deshi (RG) / Assam Comilla)	41100	422000	42900	42000	41400	42000	41400
ICS-201 (Bengal Deshi (SG))	41700	42800	43600	42800	42200	42700	42100
ICS-102 (V-797)	30400	30400	31600	31000	31500	31300	31000
ICS-103 (Jayadhar)	33600	33800	34600	33900	34300	34100	33300
ICS-202 (J-34)	40100	40600	40900	40000	40000	39300	38900
ICS-105 (LRA-5166)	41000	41300	41300	40600	40700	39900	39500
ICS-105 (H4-Mech 1 - Guj)	40700	40800	41000	40100	40000	39700	39100
ICS-105 (Shankar – 6 (Guj))	41300	41200	42000	40900	41100	40400	39800
ICS-105 (Bunny / Brahma)	42500	42300	43200	42400	42300	42000	41000
ICS-107 (DCH 32)	56700	55300	55800	57000	56500	56400	55800

* - Spot rates quoted based on growth & grade standard (i.e: parameter based)

Source: CAI

Cotton Yarn (Rs/Kg – Taxes Extra)

Count	27.01.2018	19.01.2018	12.01.2018	05.01.2018	29.12.2017	22.12.2017	15.12.2017
Hank Yarn							
20s	190	190	190	188	188	188	188
30s	210	210	210	210	210	210	210
40s	233	233	233	233	233	233	233
60s K	254	254	254	254	254	254	254
60s C	327	327	327	327	327	327	327
80s C	382	382	382	382	382	382	382
Cone Yarn							
20s	190	185	180	180	180	180	180
30s	200	190	190	190	190	190	190
40s	208	205	205	205	205	205	205
60s K	255	255	255	255	255	255	255
60s C	280	280	280	280	280	280	280
80s C	354	354	354	354	354	354	354

Source:* - Mill Source: (Quotes are only indicative)

CIRCULARS ISSUED DURING THE FORTNIGHT

Sl. No.	Cir.No.	Date	To	Subject
1	18/2018	16.1.2018	All Member Mills	Weekly cotton prices – reg
2	19/2018	16.1.2018	All Member Mills	Treasury Elite Event on “Structural Reforms in Indian Economy: Is the growth push inevitable?” on 23.2.2018 at Mumbai
3	20/2018	16.1.2018	All Member Mills	Disposal of land & machinery by M/s. Thanjavur Spinning Mill Limited – reg
4	21/2018	16.1.2018	All Member Mills	Facility to lodge Online GST grievance enabled on GST Portal – reg
5	22/2018	19.1.2018	All Member Mills	Recommendations of GST Council made during its 25th Meeting on 18.01.2018 – Reg
6	22-A/2018	19.1.2018	Member Mills in Tamil Nadu	Group Captive power price revision - reg
7	23/2018	20.1.2018	All Member Mills	Amendment to the Authorised Economic Operator Programme – Reg
8	23-A/2018	20.1.2018		Cancelled
9	23-B/2018	20.1.2018	Polyester Consuming Member Mills	Representations to various Ministers and Officials of the Government appealing to drop the proposed anti-dumping duty on Polyester Staple Fibre imported from China PR, Indonesia, Malaysia and Thailand - reg
10	23-C/2018	20.1.2018	Member Mills in Tamil Nadu	GST - Session on e-Way Bill by Department Officials – Reg
11	24/2018	22.1.2018	All Member Mills	Disposal of diesel generator sets by Sree Ayyanar Spg & Wvg Mills Pvt Limited – reg
12	25/2018	22.1.2018	All Member Mills	33rd CPQ study – reg
13	26/2018	22.1.2018	All Member Mills	Last date for filing GSTR-3B for December 2017 extended to January 22, 2018 - Reg
14	26-A/2018	22.1.2018	Managing Directors of Member Mills in Tamil Nadu	Interstate purchase of Fuel for generation of electricity @ 2% CST by Captive Consumers – Reg
15	26-B/2018	22.1.2018	Member Mills in Telangana	Draft Regulations for RPO Compliance by Telangana Electricity Regulatory Commission for the period from 2018-19 to 2021-22 - inviting comments – reg

16	26-C/2018	22.1.2018	Member Mills in Tamil Nadu	Negotiating and fixing Power Price for the year 2018 - 2019 under CGP mode – Quantum of power details required - reg
17	27/2018	22.1.2018	All Member Mills	Invitation for 5 S National Conclave – reg
18	28/2018	23.1.2018	All Member Mills	Trade Enquiries received at the Texprocil's Stall in Heimtextil fair, Frankfurt, Germany Jan 2018
19	29/2018	23.1.2018	All Member Mills	Weekly Cotton Prices
20	30/2018	23.1.2018	All Member Mills	Reply received from DGFT, New Delhi
21	31/2018	23.1.2018	All Member Mills	Minutes of the meeting held on 6.1.2018 about Comprehensive Textile Labelling Regulation – reg
22	32/2018	24.1.2018	All Member Mills	Disposal of machines by M/s. Loyal Textile Mills Limited
23	33/2018	24.1.2018	All Member Mills	Request to send comments on the Minutes of the meeting held on 6.1.2018 about Comprehensive Textile Labelling Regulation – reg
24	34/2018	24.1.2018	All Member Mills	Communication by CITI on textile related issues – reg
25	34-A/2018	25.1.2018	Member Mills in Kerala	Consumer Price Index Numbers for November 2017
26	35/2018	25.1.2018	All Member Mills	Report on "Implications of GST for the Indian Textile Sector": MOT – reg
27	35-A/2018	27.1.2018	Member Mills in Tamil Nadu	Penalty for delay in filing Audit Report in Form WW for 2016-17 under TNVAT – Reg
28	36/2018	27.1.2018	All Member Mills	Termination of anti-dumping investigation on PSF imports from China PR, Indonesia, Malaysia and Thailand – reg
29	36-A/2018	27.1.2018	Member Mills in Tamil Nadu	Submission of objections/ suggestions in respect of the Draft notification issued by TNERC for the Forecasting, Scheduling and Deviation settlement Mechanism – reg
30	37/2018	29.1.2018	All Member Mills	Request to submit statistical returns to Textile Commissioner's Office - reg
31	38/2018	30.1.2018	All Member Mills	Highlights of the Economic Survey 2017-18
32	38-A/2018	30.1.2018	Member Mills in Tamil Nadu	Mandatory provision of e-way Bill from 1st February 2018 – reg

33	39/2018	31.1.2018	All Member Mills	Weekly cotton prices - reg
34	39-A/2018	31.1.2018	Member Mills in Telangana	TSERC- public hearing – ARR / Tariff proposal by the Distribution Companies including Cross Subsidy Surcharge for various categories of consumer for the year 2018-19– reg
35	40/2018	31.1.2018	All Member Mills	Practical issues and possible solutions on e-way Bill under GST – reg
36	41/2018	31.1.2018	All Member Mills	Interaction Session Export related issues including FTP & GST on 5th February 2018 – reg
37	42/2018	31.1.2018	All Member Mills	Extension of time for hank yarn transfer – reg
38	42-A/2018	31.1.2018	Member Mills in Karnataka	KERC Order on change in banking period from financial year to six months (Jan to June and July to December) – reg