



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)

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To: Members of the Council

Sub: Guidance Note on GST

Dear Member,

As you are aware, GST has been implemented w.e.f July 1, 2017.

Since the implementation of GST, we are receiving queries from our members on different aspects of GST related to exports.

Enclosed please find a Guidance Note which we has been prepared on the basis of queries received from our members.

The Guidance Note covers the following areas:

1. **Exports under Bond / LUT.**
2. **Duty Drawback Scheme.**
3. **Changes in Drawback Declaration.**
4. **Factory / Dock Stuffing of Export containers.**
5. **Changes in Shipping Bill.**
6. **Export Invoice.**

We would request you to kindly go through the above Guidance Note ([click here](#)) and do the needful.

In case, you need any further clarification, please send us your queries by email on the E-mail IDs ravikumar@texprocil.org/ vimal@texprocil.org

Regards,

A. Ravi Kumar
Joint Director

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