



# TEXPROCIL

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

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**E Serve No. 133 of 2017  
18, 2017**

**November**

**Circular No.EPS/55/2017-18**

**To: Members of the Council**

**Sub: Refund of un-utilized Input Tax Credit of GST paid on inputs  
to exporters of fabrics**

**Dear Member,**

As you are aware, there were certain doubts regarding the restrictions of refund of un-utilized Input Tax Credit of GST paid on inputs to manufacturer exporters of fabrics (falling under Chapter 50 to 55 and 60) under GST.

The Department of Revenue has now issued Circular No. 18/18/2017- GST dated November 16, 2017, clarifying that a manufacturer of fabrics will be eligible for refund of un-utilized Input Tax Credit of GST paid on inputs ( other than Input Tax Credit of GST paid on Capital Goods) in respect of fabrics manufactured by him - in terms of Section 54 of the CGST Act, 2017.

A copy of above Circular is enclosed herewith [\(click here\)](#).

We would request you to please go through the above Circular and do the needful.

For any clarification in this regard, please get in touch with us.

Thanking You,

**A.Ravi Kumar**  
**Joint Director**

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