



# TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL  
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**E Serve No. 78 of 2018**

**July 11, 2018**

**Circular No.EPS/25/2018-19**

**To: Members of the Council**

**Sub: Proposed Amendments to the CGST Act 2017, IGST Act 2017 and GST (Compensation to States) Act 2017**

**Dear Member,**

The Govt. has issued a draft of 46 proposed amendments in CGST Act, 2017, IGST Act, 2017 and the GST (Compensation to States) Act, 2017, in the public domain for comments/ suggestions from the stakeholders.

In the CGST Act, 2017, amendments are proposed in Definitions, Provisions related to Supply, Levy and Collection, Composition Scheme, Time and Value of Supply, Input Tax Credit, Registration, Tax Invoice, Credit and Debit Notes, Returns, GST Practitioner, Payment of Tax, Refunds, Recovery of Tax, Appeals to Appellate Authority and Appellate Tribunal and in Transitional Provisions.

In addition, Amendments are also proposed in the IGST Act, 2017 and GST (Compensation to States) Act, 2017. These proposals may be discussed in the 28th GST Council meeting to be convened on 21st July 2018 (Saturday) in New Delhi.

Enclosed [\(click here\)](#) please find the draft proposals for amendments.

We would request you to please send us your comments/ feedback on the draft proposals for amendments by email on the email IDs

[ravikumar@texprocil.org](mailto:ravikumar@texprocil.org)/ [vimal@texprocil.org](mailto:vimal@texprocil.org) **positively on or before July 15, 2018** so that a consolidated proposal can be sent to the Government.

We solicit your support and co-operation and in the matter and look forward towards receiving your suggestions at the earliest.

Thanking You,

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

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