



TEXPROCIL

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

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E Serve No. 31 of 2018

March 16, 2018

Circular No.EPS/80/2017-18

To: Members of the Council

Sub: Supply of Export Goods by manufacturers to the merchant exporters

Dear Member,

The Council has been receiving several representations from its members seeking clarification as to whether the GST rate of 0.05%/ 0.10% applicable in the case of supplies of export goods by the manufacturers to the merchant exporters is mandatory or optional.

The Council had taken up this issue with the CBEC (GST Policy) and had sought a clarification in this regard.

We are glad to inform you that CBEC has now issued Circular No. 37/11/2018-GST dated March 15, 2018 clarifying that supplies of export goods by the manufacturers to the merchant exporters at a concessional rate of 0.05% / 0.10% is optional. Further, the Circular has clarified that the merchant exporter can take credit of the 0.05% /0.10% GST paid by him.

The said Circular has also clarified on many other issues faced by the exporters.

A copy of the above Circular is enclosed herewith [\(click here\)](#) for your information and guidance.

Members are requested to please go through the above and do the needful.

In case, you need any further clarification, please get in touch with us.

Thanking You,

A.Ravi Kumar
Joint Director

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