



TEXPROCIL

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

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E Serve No. 40 of 2018

April 07, 2018

Circular No.EPS/03/2018-19

To: Members of the Council

Sub: Clarifications issued by CBEC on Jobwork

Dear Member,

As you are aware, the GST Law has laid down procedures to be followed for sending goods for job work and the related compliance requirements for the Principal and the Jobworker.

In this regard, CBEC has issued ***Circular No. 38/2018 dated March 26, 2018*** through which it has clarified on various provisions of job work such as issuance of challan , requirement of registration, liability to issue invoice, availability of Input Tax Credit and other compliances for both principal and job worker.

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

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

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

Thanking You,

A.Ravi Kumar
Joint Director

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