



TEXPROCIL

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

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E Serve No. 68 of 2018

June 15, 2018

Circular No.EPS/21/2018-19

To: Members of the Council

Sub: Clarifications of certain issues under GST

Dear Member,

CBIC has issued Circular No.48/22/2018-GST dated 14th June, 2018 clarifying that "the fabric processors shall be eligible for refund of unutilized ITC on account of inverted duty structure under section 54(3) of the CGST Act even if the goods (fabrics) supplied to them are covered under notification No. 5/2017-Central Tax (Rate) dated 28.06.2017".

A copy of Circular No. 48/22/2018-GST dated 14th June, 2018 is enclosed herewith ([click here](#)).

This is for your kind information.

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

Thanking You,

A. Ravi Kumar
Joint Director

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