



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)
Engineering Centre, 5th Floor, 9, Mathew Road, Mumbai - 400 004.
Maharashtra State, INDIA.
Website: <http://www.texprocil.org>
E-mail: info@texprocil.org
Tel.: 91-22-2363 2910 to 12 Fax: 91-22-2363 2914

Eserve No. 85 of 2018
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Circular No. EPS/28/2018-19

To: Members of the Council

Sub: Decisions taken by GST Council in its 28th Meeting held on 21/07/2018

Dear Member,

The GST Council in its 28th Meeting held under the Chairmanship of Shri Piyush Goyal, Hon'ble Union Minister for Railways, Coal, Finance & Corporate Affairs, has made various recommendations/decisions on issues relating to policy, law and procedures, including key recommendations on 'reduction in GST rates of more than 50 items, rationalisation of return filing system for small taxpayers, further deferring RCM upto 30 Sept. 2019, amendments in GST laws, etc.'

The changes in the GST rates related to the textiles sector are as follows:

Sr.No.	Product Description	Existing GST Rate	Revised GST Rate
1.	Chenille fabrics and other fabrics under heading 5801	12%	5%
2.	Handloom dari	12%	5%
3.	Knitted cap/topi having retail sale	12%	5%

	value not exceeding Rs 1000		
4.	Zip and Slide Fasteners	18%	12%
5.	Handmade carpets and other handmade textile floor coverings	12%	5%
6.	Handmade lace	12%	5%
7.	Hand-woven tapestries	12%	5%
8.	Hand-made braids and ornamental trimming in the piece	12%	5%

Another major decision taken by the GST Council is with regard to the refund of accumulated credit on account of inverted duty structure on fabrics. The GST Council has recommended for allowing refund of accumulated input tax credit on account of inverted duty structure to the fabrics manufacturers with prospective effect on the purchases made after the relevant notification is issued.

A list of decisions taken by the GST Council is enclosed herewith. [\(click here\)](#).

The decisions will be implemented w.e.f. from July 27, 2018 and all the relevant Notifications in this regard will be issued by the Government shortly. In case, you need any clarification, please get in touch with Shri A. Ravi Kumar, Joint Director, TEXPROCIL .

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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