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## TEXPROCIL Seminar on GST



Seen in pic. Chairman Texprocil, Shri R K Dalmia (extreme left), welcoming the guests at the Council organized Seminar on GST at Mumbai on 14th September, 2016 along with Shri Siddhartha Rajagopal, Executive Director (centre) and Shri Nambirajan, Senior Partner (extreme right) of M/s. Laksmikumaran and Sridharan as knowledge partners.

## CHAIRMAN'S MESSAGE



Dear Friends,

The month of September saw the GST legislation taking concrete shape with over 15 State Governments giving their approval and the

Hon'ble President of India giving his assent thereby signing it into law. The GST Council under the Chairmanship of the Hon'ble Finance Minister and including all State Finance Ministers as members and serving as the APEX Body to take all the decisions pertaining to the GST law has also been set up. It is expected to meet on 21-22 September to take the process forward. Thus all our efforts are being made to implement the GST by 1 April, 2017.

Considering the complete overhaul of the way the taxation structure governing the Goods and Services sector has been in operation in post-independent India, the event is a landmark in India's economic history.

### GST: A Destination based Tax

Essentially, GST is a destination based tax with "supply" as the taxable event, as against Manufacture (Excise), Sales (VAT), and Services (Service Tax). Being a federal State, a dual GST comprising Central GST and State GST will operate concurrently on supply of Goods and Services. Inter-State transactions will be covered under Integrated GST model. Exports are expected to be zero-rated and imports would be subjected to IGST on the destination principle; SGST component of IGST will be appropriated by the State where supplies get consumed.

All types of indirect taxes except Basic Customs Duty will be subsumed under the Central GST. Thus, Excise Duty, Additional Excise Duty, Service Tax, Central Cesses and Surcharges on goods and services and Additional & Special Additional Duty of Customs are to be covered in Central GST.

State GST is expected to cover VAT, Entry Tax, Octroi, State Cesses, Central Sales Tax, Purchase Tax, Luxury Tax, Entertainment Tax etc.

Considering the systemic overhaul of

the taxation structure, implications of these changes will have far reaching consequences for the long and complex value chain in the Textile & Clothing sector.

### TEXPROCIL Seminar on GST

In order to understand the implications of these changes, the Council organized a Seminar on GST at Mumbai on 14th September, 2016 with M/S Laksmikumaran and Sridharan as knowledge partners. The Seminar was well attended and a number of queries relating to operational issues were raised.

Some of the issues related to admissibility of VAT input credit available on raw-materials, work in progress, finished goods, capital and spare parts lying in stock on or before 31 March, 2017 i.e. coming into force of GST., export of Goods under Bond/LUT; continuation of export promotion schemes etc.

Many other questions were raised and it is becoming clear that the system must work in a fool-proof manner so that disruptions are kept to the bare minimum. Moreover with a large part of

## CHAIRMAN'S MESSAGE

## CONTINUED FROM PAGE 1

the textile industry under the exemption route, seamless movement of cargo through various "points of supply" to consumption centers has to be ensured.

Friends, the task appears to be Herculean but needs to be accomplished as in the long run it would be beneficial. In this connection we need to raise our concerns at the earliest so that these can be addressed in a timely manner. As regards exports, we need to work towards a "zero-rating" so that exporters are not required to pay and seek refunds later.

It is with this in view we request all our members to raise their queries quickly in the next week or ten days so that we can flag them with the Government authorities including the GST Council.

Apart from sensitizing members on the importance and implications of the GST the Council continued to take steps to locate new markets and consolidate presence in existing markets by participating in the IRANTEX FAIR, held in TEHRAN from 3-6 September, 2016 and the TEX-WORLD, PARIS held from 12-16 September.

### IRANTEX FAIR

The Council participated in IRANTEX 2016 held in Tehran, Iran from 3-6 September 2016. 11 Companies had participated in the exhibition through the Council. Iran is a market with great potential to export cotton textiles. The recent visit of our Hon'ble Prime Minister Shri Narendra Modi to Iran has generated considerable interest in both the countries for trade development. Further, the lifting of international trade sanctions on Iran has opened up vast opportunities for exports of Indian textiles products to Iran including yarns, fabrics, home textiles, garments, etc. Limited cotton production in Iran restricts production of cotton textiles products like yarn, fabrics and home textiles in the country, thereby, creating demand for imports of these items.

I am glad all the Companies who participated in the exhibition were able to develop contacts with prospective buyers and generate good business. Exporters have pointed out some problems being faced by them with UCO Bank while routing documents through them. The Council will be taking up this matter with UCO Bank.

### TEX- WORLD, PARIS

The Council participated in the 'Texworld and Apparel Sourcing Show' held from 12-15 September 2016 at Le Bourget, Paris. This fair is quite popular amongst the manufacturers of dyed / processed fabrics, denim & embroidered fabrics. Many of our participants displaying embroidered fabrics are based in Eastern India, in & around Kolkata. At this Fair, many of these manufacturers did good business while other participants reported moderate business, perhaps a reflection of economic and consumer confidence in Europe which has lately been reported as low but showing signs of recovery.

### Clarification on IEIS [Quarterly]

Another important development was the long awaited clarification given by the DGFT on the Incremental Export Incentive Scheme (IEIS) – Quarterly. As you are aware, DGFT has removed the cap of 25% or incremental growth of Rs. 10 crore in value, whichever is lower for the purpose of issuing duty credit scrips under the scheme which was imposed earlier. However, many of the exporters had represented to the Council regarding difficulty faced by them in getting the balance duty credit scrips (without the cap) from the Regional offices of DGFT reportedly because the online system did not allow the issue of such duty credit scrips.

Accordingly, The Council had taken up the matter with the DGFT and the Ministry of Commerce repeatedly as a large number of exporters were not getting their claims under the scheme due to lack of clarifications. I am glad that DGFT has now issued Trade Notice No. 16/2016 dated September 14, 2016 advising the concerned RAs to issue the balance duty credit scrips after deducting the initial scrip value already issued earlier. Necessary changes have also been made in the online system. I am sure this will resolve the problems faced by the exporters.

### Meeting with the Hon'ble Minister of Textiles

We had the opportunity of meeting with the Hon'ble Minister of Textiles at New Delhi on 15 September to invite her for the Awards Function to be held on 21st October, 2016 at Hotel Trident

in Mumbai. The Hon'ble Minister has graciously accepted to be the Chief Guest at the function. We are in the process of sending invitations to all our guests and I take this opportunity to extend an invitation to all our readers to attend the Awards Function.

We also took the opportunity to discuss with the Hon'ble Minister the Cotton & Cotton Yarn situation suggesting that MEIS benefit should be extended to Cotton Yarn exports as a short term measure. We also requested that the Garment package should be extended to Made- Ups and brought to her notice that China was not vacating the "Textile & Garment" space, but only relocating to other areas like XINJIANG.

In her response the Hon'ble Minister stated that the entire issue relating to Cotton Security & Cotton Yarn will be taken up for detailed discussion sometime in the first week of next month to arrive at comprehensive solutions. As regards, extending the Garment package to Made- ups the matter would be resolved shortly. As regards the developments in the XINJIANG Region, it was clear that China was making massive investments not only in the Spinning sector but also in production of Garments by offering an array of incentives to develop new manufacturing bases.

### Conclusion

Friends, as we write this piece, the Market- Week in the USA has commenced which should set the trend for buying in this most important market for Made- Ups. Buyers in Europe have also comeback from their holidays and the trends were reflected in the TEX-WORLD & PREMIERE VISION both held within a day's gap of each other.

The mood is sombre everywhere with fervent hopes that the down turn will not last very long. We also hope that with some well-chosen measures like the implementation of the GST, which protect the well - being and interests of all the segments of the complex value-added textile sector, we can all reap "win - win" advantages.

**R K Dalmia**  
**Chairman**

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## COVER STORY

## TEXPROCIL Seminar on GST



The Constitution Amendment Bill for Goods and Services Tax (GST) has been approved by The President of India post its passage in the Parliament (Rajya Sabha on 3 August 2016 and Lok Sabha on 8 August 2016) and ratification by more than 50 percent of state legislatures. The Government of India is committed to replace all the indirect taxes levied on goods and services by the Centre and States and implement GST by April 2017.



## TEXPROCIL E-NEWSLETTER

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**GST Expectations**

With GST, it is expected that the tax base will be comprehensive, as virtually all goods and services will be taxable, with minimum exemptions.

GST will be a game changing reform for the Indian economy by creating a common Indian market and reducing the cascading effect of tax on the cost of goods and services. Essentially, GST is a destination based tax with “supply” as the taxable event, as against Manufacture (Excise), Sales (VAT), and Services (Service Tax) and is estimated to have a far-reaching impact on almost all the aspects of the business operations in the country, including, pricing of products and services, supply chain optimization, IT, accounting, and tax compliance systems.

The Government is committed to introduce GST by April 2017. Tax payers need to be GST compliant to be able to test system changes in

time. Depending on the operating geographies, size and sector, the changes would be substantial and may require proactive planning with a time-bound action plan.

**GST in Textiles – TEXPROCIL Seminar**

The Indian textile industry is also awaiting the major indirect tax reform, the Goods and Services Tax, which is expected to eliminate multiple taxes and establish a system of seamless credit. By simplifying the current complex indirect tax structure, GST will incentivise Indian manufacturing. Expectations are ripe that tax evasion will lessen, there will be no tax on tax or a cascade of taxes and ease of doing business will improve.

However, in order to prepare for the implementation of GST, companies need to understand GST policy development and its implications for scenario planning and transition roadmap preparation.

## COVER STORY (CONTD FROM PAGE 3)

## TEXPROCIL Seminar on GST

GST would bring in significant change in doing business in India. The key areas for companies to assess include understanding the impact on their businesses, developing systems for compliance to GST, continually track policy development regarding GST and update own systems, identifying adverse impact, issues and concerns, if any, and prepare contingency plans and develop a strategy for effective advocacy.

In order to understand the implications of these changes, the Council organized a Seminar on GST at Mumbai on 14th September, 2016 with M/S Lakshmikumaran and Sridharan as knowledge partners. 46 Member exporters attended this highly informative and interactive seminar of GST.

### TEXPROCIL Chairman's Address

Welcoming all the guests to the seminar, TEXPROCIL Chairman, Shri R K Dalmia pointed that the approval of the bill is a landmark event in India's economic history. He informed the gathering that GST will subsume a number of central and state taxes. The final GST rates and some of the operational issues are yet to be finalized. However, the impact of GST on the textile sector will be quite significant on the entire value chain.

Chairman requested all those present to take advantage of this opportunity to meet with experts in the GST Law and get clarifications on issues that might have impact on textile sector.

### Expert Speaks

Mr Nambirajan Senior Partner and Mr Kalpesh Shah, Partner of

Lakshmikumaran & Sridharan Advocates made a presentation on intricacies of GST and its implication on Textile sector and also clarified a host of questions from the participants.

Apart from disseminating sector-specific information, some highlights of the presentation included facts that GST has been envisaged as an efficient tax system; which is multistage and destination based in its application and with comprehensive coverage of almost all goods and services. The presentation further noted that following the destination principle, imports would be subject to GST, while exports would be zero-rated. Discussing various scenarios, it was informed that in the case of inter-state transactions within India, State tax would apply in the state of destination as opposed to that of origin. Most importantly, GST would replace most indirect taxes currently in place including a host of both Central and State Taxes and help improve credit flow within the complex supply chain of the textile sector.

Some of the queries raised by the Industry included the following:

- List of Exemptions – Whether Notified?
- Procurement of Duty Free Inputs for Exports?
- Export Incentives – Duty Drawback, Rebate, and Duty Free Licenses – Will they continue under GST?
- Exemptions against Deemed Exports – Any change under GST?
- Matching of ITC? Treatment if Supplier defaults?

- Reversal of ITC on Stock Transfer?
- Cases where reverse charge mechanism applicable?
- Abatements in Service Tax – Position under GST?
- Taxability of Slump Sale under GST?
- Whether consignment sales concept would continue?
- Treatment of High Sea Sales / Purchase under GST?
- Treatment of Debit Notes / Credit Notes on Revision of Transaction Value?
- Rates under GST
  - Rates for Textile Industry – Standard Rate / Lower Rate?
  - Whether Rates will be different for different sectors?
  - Revenue Neutral Rate for Textile Industry?

### Conclusion

The Seminar was an eye-opener for the industry in understanding various procedural aspects and also the missing links.

All the concerns of the exporters on GST will be suitably represented by the Council to the Government so as to address these issues while finalizing modalities for administering the taxation system.

With the implementation of the GST (Goods and Services Tax), the entire indirect tax system in India (excise, state-level VAT, service tax) is expected to evolve.

**:: TEXPROCIL ::**



For more information on Global Textile Markets,  
Please contact us on Email : [info@texprocil.org](mailto:info@texprocil.org)



**SPECIAL  
FEATURE****Constitution (101st Amendment)  
Bill, 2016**

The long awaited passage of the Constitution Amendment Bill for GST by the Parliament paves way for introduction of one of the most significant tax reform in the country. The process of ratification of the Bill has already commenced with the States like Assam, Bihar and Jharkhand clearing it in their respective legislative assembly. While one of the major hurdle is cleared with the passage of Constitution Amendment Bill, consensus on GST rate, thresholds and dual administrative control will be crucial for early roll out of GST. Below is the gist of 'News Alert' compiled by Ernst & Young providing insights on Constitution (101st Amendment) Bill, 2016 ('Bill') as passed by both the houses of Parliament.

After the passage of the Constitution Amendment Bill for Goods and Service Tax ('GST') in the Lok Sabha on 6 May 2015, the duly amended Bill was cleared unanimously by Rajya Sabha on 3 August 2016. Subsequently, amendments proposed in the Bill were also approved by the Lok Sabha on 8 August 2016.

The Government had moved various amendments, including scrapping of 1% additional tax and providing full compensation to the States for first five years of GST roll-out, during the course of passage of the Bill in Rajya Sabha.

Key amendments proposed in the Bill and approved by both the houses of Parliament during the monsoon session include:

- Granting power to Parliament and State legislatures to make laws w.r.t GST
- Subsuming of various taxes and duties into GST
- Levy and collection of GST in the course of inter-state trade or commerce
- Formation and role of GST Council
- Amendment in the Union and the State List
- Provision for compensation to States for loss of revenue on account of implementation of GST
- Empowering Centre and the States to continue to levy and collect duties and taxes on certain petroleum products

**Article 246A – Newly Inserted**

Includes 'Special provision w.r.t GST'

**Article 269A – Newly Inserted**

Includes provisions related to 'Levy and collection of GST in course of inter-State trade or commerce'

**Article 271 – Amendment**

- ❖ Surcharge can be levied on certain duties and taxes for purposes of the Union except on GST under Article 246A.

**Article 279A – Newly Inserted**

Includes provisions related to 'Goods and Service Tax Council'

**Article 286 – Amendment**

Restrictions as to imposition of tax on the sale or purchase of goods

**Article 366 – Amendment**

Includes following new clauses to be inserted:

- Clause 12A
- Clause 26A
- Clause 26B

**Article 368 – Amendment**

Includes provisions related to 'Powers of Parliament to amend the Constitution and procedure thereof'

**Seventh Schedule [Article 246] – Amendment**

Includes **List I – Union List**

wherein, Entry No 84 to be substituted and Entries to be deleted including Entry No 92, Entry No 92C

Includes **List II – State List**

wherein, Entry No 54 and Entry No 62 to be substituted; and entries to be deleted including Entry No 52 and Entry No 55

**Clause 18 - Compensation to States for loss of revenue on account of implementation of GST**

- ❖ Parliament shall, by law, on the recommendation of GST Council, provide for compensation to the States for loss of revenue arising on account of implementation of GST for a period of 5 years.

**Clause 19 - Transitional provisions**

- ❖ Any provision of any law relating to tax on goods or services or on both in force in any State immediately before the commencement of this Act, which is inconsistent with the provisions of the Constitution shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until expiration of 1 year from such commencement, whichever is earlier.

**Clause 20 - Power of President to remove difficulties**

- ❖ If any difficulty arises in giving effect to the provisions of the Constitution, the President may make such amendments, as necessary or expedient for the purpose of removing the difficulty. However, no such order shall be made after the expiry of 3 years from the date of such assent.

**:: TEXPROCIL ::**

# TRADE NOTICE

## Important Notifications issued to Members of TEXPROCIL

### POLICY AMMENDMENTS

**(a) Zero Duty EPCG and SHIS in Foreign Trade Policy 2009-14**

Zero Duty EPCG scheme and the erstwhile Status Holder Incentive Scheme were mutually exclusive i.e if the exporter had availed Zero Duty EPCG Authorization during the years 2010-11 , 2011-12 or 2012-13 , they were not eligible for SHIS for exports made during the respective previous years (2009-10, 2010-11, 2011-12). It has come to the notice of the Government that some of the exporters had incorrectly availed both the benefits i.e benefits of Zero Duty EPCG Scheme as well as SHIS .

DGFT has issued Public Notice No. 30/2015-20 dated September 8, 2016 providing an option to those exporters who have incorrectly availed simultaneous benefit of Zero Duty EPCG and SHIS to surrender one of the benefits subject to certain conditions .

*(Ref. DGFT Public Notice No.30 /2015-20 dated 8.9.2016)*

**(b) Incremental Export Incentivisation Scheme (IEIS) – Quarterly**

With regard to the Incremental Export Incentivization Scheme (IEIS) – Quarterly, DGFT has issued Trade Notice No. 16/2016 dated September 14, 2016 advising the concerned RAs to issue the balance duty credit scrips after deducting the initial scrip value already issued earlier . Earlier , DGFT had imposed a cap of 25% or incremental growth of Rs. 10 crore in value , which ever is lower for the issue of duty credit scrips under the IEIS – Quarterly which was subsequently removed.

*(Ref. DGFT Trade Notice No. 16/2016 dated 14. 9. 2016)*

Regards,

**A Ravikumar**  
**Joint Director**

**:: TEXPROCIL ::**

### TRADE ENQUIRY

**E Serve No. 94 of 2016**

**To: Members of the Council**

**Dated: September 19, 2016**

**Sub: Trade Enquiry from Vietnam for 100% cotton fabric for bed sheets**

**Dear Member,**

The Council has received the following enquiry from Vietnam for the following

**Fabric for bed sheet use in hotels:**

100% cotton, off-white colour or bleached white

40s/1combed x 40s/1 combed , 133x100 , 240cm width, down proof, breathable fabric, Breathing degree 25

Shrinkage percentage (if available) may be mentioned in quote

Members may contact the importer directly on the following coordinates under intimation to the Council.

**Mr. Ranjeet Maskara**

**Agrotext Commodities Private Limited**

3rd floor, Vinaconex Building, 47 Bien Bien Phu, Dakao

Ward, District-1, Hochiminh City , Vietnam

Tel: 0084 8 38224202, 38220035, 38277238

Fax:0084 8 38239242 Email: agrotext@hcm.fpt.vn;

agrotext@agrotext.com; ranjeet\_45@hotmail.com

Members are urged to verify credibility of the importer before entering into business contracts.

Regards,

**Shailesh Martis**

**Joint Director**

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& avail of our  
**Membership Benefits**

To know more, please write to us on email:  
**info@texprocil.org**

# TRADE NOTIFICATION

# MEMBERSHIP SATISFACTION SURVEY

Dear Member,

The Council has recently obtained ISO-9001:2008 Certification. As part of the ISO documentation concerning 'Customer Satisfaction' we are seeking feedback from our Members on the services offered by the Council. Accordingly kindly fill in your complete information below and respond to the questions below by tick (✓) marking appropriate response in the space provided or with suggestions in brief wherever necessary. We value your association with us and prompt feedback.

## COMPANY INFORMATION

Name of the Company	:	
Contact Person & Designation	:	
TEXPROCIL Membership (RCMC) No.	:	
Email Address & Website	:	

1) Kindly rate the following services offered by Texprocil on rating of 5 to 1. in order to serve you still better.\*  
5= Excellent, 4=Good, 3 = Satisfactory, 2 = Needs Improvement., 1 = Not Availed (N.A.)

Membership	Rate Here	Trade Development	Rate Here	Trade Promotion	Rate Here	Trade Services	Rate Here	Trade Intelligence	Rate Here
Procedure for New Membership	<input type="text"/>	Publication: E-Newsletter	<input type="text"/>	Intl. Fairs & Events	<input type="text"/>	Certificate of Origin	<input type="text"/>	Interactive Website	<input type="text"/>
Membership Renewal	<input type="text"/>	E-serve	<input type="text"/>	Seminars & Workshops	<input type="text"/>	Grievance Redressal Services	<input type="text"/>	E-News Clippings	<input type="text"/>
RCMC Amendment	<input type="text"/>	Circulation Trade Enquiries Award	<input type="text"/>	MDA/MAI Schemes	<input type="text"/>	Information on Exim policy/Amendment DBK	<input type="text"/>	Information Disseminated	<input type="text"/>

2) a. Are you generally satisfied with the services actively availed by your company and marked above? Tick (✓)	YES	<input type="text"/>	NO	<input type="text"/>
b. If you have replied 'no' above, please suggest how the Council can improve the services (use additional sheet if required)	Suggestions:			

3) How is your company benefitting from the Exhibitions / BSMs being organized by the Council? Tick (✓)	Accessing new Markets	<input type="text"/>	Generating additional business	<input type="text"/>
Others (Pls. Specify):	Making new Contacts (Trade Enquiries)	<input type="text"/>	Any Others	<input type="text"/>

4) How is your company benefitting from the Export Facilitation services being provided by the Council?	Information on Export Policy / Procedures	<input type="text"/>	Responses to various EXIM queries	<input type="text"/>
Others (Pls. Specify):	Redressal of Trade related grievances	<input type="text"/>	Any Others	<input type="text"/>

5) Have you recommended TEXPROCIL Membership to other companies? Tick (✓)	YES	<input type="text"/>	NO	<input type="text"/>
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6) Do you have any other suggestions to offer regarding TEXPROCIL Member Services? (use additional sheet if required)	Suggestions:			
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\*Kindly ignore this feedback form, if you have already responded.

Join Us... Now! Avail info. on Membership Benefits on email : [info@texprocil.org](mailto:info@texprocil.org)

## TRADE NOTIFICATION

## TEXPROCIL MEMBERSHIP ANNUAL RENEWAL SUBSCRIPTION

The annual renewal subscription amount for the financial year 2016-2017 (due from 1st April, 2016) is as follows: -

- 1) **MEMBER EXPORTER** - RS. 11,500/- ( MEM FEES 10,000 + S. TAX 1,500 )
- 2) **REGISTERED TEXTILE EXPORTERS (RTE)** - RS. 5,750/- ( MEM FEES 5,000 + S. TAX 750 )

**Special Discount:** Texprocil is announcing a special discount scheme for those who wish to renew their membership for a period of 3 or 5 years as follows:

Period	Membership Fees		Discount Slab	Discounted Fees		Benefit to Exporters	
	RTE	Member		RTE	Member	RTE	Member
For 3 years	15,000	30,000	10%	13,500	27,000	1,500	3,000
For 5 years	25,000	50,000	15%	21,250	42,500	3,750	7,500

[RTEs and Members have to pay service tax on the discounted amount at the rate of 15%.]

### Note for Members:

Members are also requested to submit the CA Certificate as per the format given below certifying the Export Turnover for the financial years 2014-2015 & 2015-2016 i.e. the amount of actual FOB value of exports of Cotton Textiles excluding Readymade Garments and Handloom Textiles.

Members may note that the eligibility criterion of annual export turnover is minimum Rs. 2 Crore. Those not fulfilling the criteria will automatically be renewed as RTE i.e. Registered Textile Exporter.

RTEs are not required to submit the CA certificate.

### Format of Chartered Accountant Certificate to be submitted by Members only:

#### CHARTERED ACCOUNTANT CERTIFICATE (on C.A.'s Letter Head)

#### TO WHOMSOEVER IT MAY CONCERN

This is to certify that M/s. \_\_\_\_\_ (Name and full address of the Member) having IE code No. \_\_\_\_\_ have exported Cotton / Cotton Yarn / Cotton Fabrics / Cotton Madeups (Excluding Handloom Items / Readymade Garments and Silks, etc.) during the financial year 2014-2015 & 2015-2016 as follows:

Sr. No.	Description	2015-2016 (Rs. FOB Value)	2014-2015 (Rs. FOB Value)
1	Cotton		
2	Cotton Yarn		
3	Cotton Fabrics		
4	Cotton Made-ups		
	<b>TOTAL</b>		

(Stamp & Signature of Chartered Accountant)  
(Membership No. of Chartered Accountant)  
(Firm Registration No. of Chartered Accountant)

PLACE:

DATE:

### Note to Members & RTEs whose RCMC is expiring on 31.03.2016:

Please apply immediately for renewal of RCMC with the following documents:

- [1] Copy of your Import-Exporter Code (IEC)
- [2] In case of Manufacturer Exporter, a copy of Manufacturing Licence
- [3] In case of changes in Partners, a copy of revised deed of partnership
- [4] In case of changes in Directors, a copy of Form 32/DIR-2 or Board Resolution for those who have resigned or newly appointed.

(For any further queries please write to Mrs. Smita Dalvi on email : [smita@texprocil.org](mailto:smita@texprocil.org))