Dear Friends,

The last fortnight of July was spent in dealing with issues relating to the implementation of GST, working towards extension of the old rates under the ROSL Scheme for the MADEUPS sector and briefing the Hon’ble Minister of Textiles on the Foreign Trade Policy which is expected to be announced at the end of September.

Implementation of GST

Continuing with the efforts to sensitise exporters of textiles regarding the changes in indirect taxation under the GST, the Council organised a training program in Chennai in association with the Handloom Export Promotion Council (HEPC).

The Executive Director of the Council welcomed all the participants at the Seminar and exhorted them to understand the various aspects of the GST law.

Shri S. Sundar Raman a leading Chartered Accountant accredited to the National Academy of Customs, Excise and Narcotics (NACEN) gave an overview of the changes in indirect taxation under GST. Shri A. Ravindrakumar, Joint Director TEXPROCIL explained the impact of GST on export promotion procedures and policies. The Seminar was well attended and a large number of queries especially from the small and medium enterprises were addressed at the Q&A session following the presentations.

In fact, pursuant to the Council’s efforts, the Department of Revenue has simplified the procedure for availing composite rates of Duty Drawback by doing away with the requirement of obtaining a certificate from the Customs Commissionerate that the exporter has not availed either the input tax credit or taken a refund of IGST on exported goods or carried forward the amount of the Cenvat Credit on the export products or on the inputs or input services.

Instead the higher rate of Duty Drawback can now be claimed up to end September on the basis of a Self - Declaration to be provided by the exporter. This measure has come as a huge relief to the exporting community, as it will save a lot of time and money of the exporters.

As we write this column, we are informed that the GST Council at its 20th meeting held on August 5, 2017 has decided that all the “job works” across the textile value chain (including manmade fibre yarns, madeups, garments) has been fixed at 5% irrespective of type of products. This is a step in the right direction as a uniform rate of 5% on all job works would enable the Companies to take full input credit and also avoid any inverted duty structure. It will also strengthen the competitiveness of the industry and benefit the consumers.
Transitional Period for ROSL Scheme

Another important development is the continuation of the old rates of ROSL for made ups during the transition period July-September, 2017. In this connection a meeting was convened by Secretary, Ministry of Textiles on July 31, 2017 to ascertain the views of the Councils in the matter. All the Councils including TEXPROCIL unanimously recommended the extension of the old rates for the three month period i.e. July-September. The Ministry of Textiles has accepted this recommendation and issued the relevant notification in this regard.

This is another welcome development as exporters of MADEUPS can avail of the old rates under the transitional provisions of the ROSL Scheme for shipments made so far and those in the pipeline awaiting shipments by end September.

For the period October onwards, we hope to get the rates revised. As per the data collected by the Council, so far, there continue to be embedded and unreimbated taxes which are not being reimbursed under the GST. The data is being submitted to the Drawback Committee shortly and we hope to get favourable results.

Meeting with the newly appointed DGFT

We also greeted the newly appointed DGFT, Shri Alok Vardhan Chaturvedi on 24 July, 2017 at New Delhi. We assured him of all cooperation from the Council and also requested him to sympathetically consider all the issues raised by us in our representations on the Foreign Trade Policy. He assured us of all the support for continuation and enhancement of rates under the various export promotion schemes within the overall parameters of India’s WTO obligations.

Summing Up

Friends, the overall scenario around us, permeates with change even as we seek continuity in our business practises. The GST regime is taking roots and the Government is open to making changes on the basis of the practical experiences of businessmen and feedback during the one month of its implementation. While the reduction of rates on “job work” across the textile value chain is a positive step, the denial of refund of accumulated input tax credit for the textile sector is unclear even though such refunds are available to other sectors.

Further, the levy of 12% GST on transfer of MEIS scrips is also surprising as they are not in the form of share or stock and cannot be compared to Postal items or Revenue stamp or a Bank note or non-judicial stamp paper which form the essence of the description under HS Code 4907, under which these are being classified. Similarly other issues including the relationship between merchants and manufacturers and the high rates for the manmade fibre products continue to remain unresolved.

Moreover, merchant exporters continue to face problem as they are unable to procure GST free goods for exports under the facility of Bond/LUT. There is no enabling document prescribed so far by the Government under which goods can be cleared by a manufacturer without charging IGST meant for exports by a merchant exporter against Bond/LUT. In the absence of such a provision, the manufacturer charges IGST on the goods supplied by him to the merchant exporter for exports under Bond/LUT. When the merchant exporter takes ITC of the GST charged by the manufacturer, he becomes ineligible for the higher (composite) rate of duty drawback.

In the erstwhile Central Excise regime, there was a facility under which a merchant exporter who has executed a Bond (B-1 Bond) was provided with C.T.1 certificates. The manufacturers supplied the goods without charging Central Excise duty to the merchant exporters against the C.T.1 certificates.

I urge the Government to introduce similar facility at the earliest so that the merchant exporters exporting under Bond/LUT can get IGST free goods from the manufacturers.

We hope these issues are addressed in the next meeting of the GST Council scheduled to be held on September 9, 2017 at Hyderabad.

Friends, a positive feature of GST has been the decline in prices of cotton yarn and fabrics by about 5-7%. As the new taxation system under GST settles down we can expect further reduction in prices.

Thus a combination of reduced prices, improved logistics and faster transportation of goods in view of elimination of check - posts, simplification of procedures and speedy credit of 90% of the refund amounts as promised should redefine the template of export business in India in the coming months.

Ujwal R Lahoti
Chairman
:: TEXPROCIL ::

The training programme, which was held at The Taj Club House, Chennai, was well attended by the members of TEXPROCIL and HEPC.

Dr. Siddhartha Rajagopal, ED gave an overview of the Goods & Services Tax (GST). He informed the participants that the Council is aware of the need to guide and educate the members to ensure a smooth transition into the GST Regime and has taken several steps in this regard. He said more such training programmes will be held at other important centres. Shri Rajagopal also urged the members of get in touch with the Council for any clarification on GST.

Shri S. Sundar Raman, Chartered Accountant conducted the Training Programme. The presentation covered various operational aspects of GST such as Registration process, Input Tax Credits, Job Work, Reverse Charge Mechanism etc. Shri Sunder Murugesan, Joint Director, HEPC in his address to the gathering stated that GST is a landmark decision which will lead to economic growth in the Country.

Shri A. Ravi Kumar, Joint Director, TEXPROCIL made a presentation on “Export Procedures for Textiles under the GST Regime”. He covered topics such as Export Procedures, Refund mechanism, Invoicing, Bond/LUT procedures, factory stuffing, Duty Drawback, Reverse Charge mechanism etc. in his presentation. He also clarified the queries raised by the participants during the Question Answer Session.

:: TEXPROCIL ::

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(For private circulation only)
PRESS RELEASE

Chairman, TEXPROCIL welcomes reduction in GST rate for Job work in textile sector

The Goods and Services Tax (GST) Council in its 20th meeting on Saturday decided to cut the tax rate for job work for the entire value chain of textiles sector to 5 per cent. Earlier, the GST for job works related to textile yarns, other than manmade fibres and textile fabrics, was 5 per cent, while for manmade fibres yarns and made ups / garments, it was 18 per cent. “The reduction in the GST rate for job work in the made ups and garment sectors is welcome and a positive measure which will bring down the costs for the textiles sector across the value chain”, said Shri Ujwal Lahoti, Chairman of The Cotton Textiles Export Promotion Council (TEXPROCIL). Majority of the manufacturing activities in the textiles sector take place through job work and the reduction in the GST rate for job work has come as a huge relief for the sector”, pointed out Shri Lahoti. The Chairman TEXPROCIL thanked Shri Arun Jaitley, Hon’ble Union Finance Minister and Smt Smriti Zubin Irani, Hon’ble Union Textile Minister for reducing the GST rate for job work in the textile sector.

With regard to exports, Shri Lahoti said “merchant exporters cannot benefit from the facility of exports under Bond/ LUT”. There is no enabling document prescribed so far by the Government under which goods can be cleared by a manufacturer without charging IGST meant for exports by a merchant exporter against Bond/LUT, pointed out Shri Lahoti. “In the absence of such a provision, the manufacturer charge IGST on the goods supplied by him to the merchant exporter meant for exports under Bond/ LUT. In the erstwhile Central Excise regime, there was a facility under which a merchant exporter who has executed a Bond (B-1 Bond) was provided with C.T.1 certificates. The manufacturers supplied the goods without charging Central Excise duty to the merchant exporters against the C.T.1 certificates. The Chairman, TEXPROCIL urged the Government to introduce similar facility at the earliest so that the merchant exporters exporting under Bond/LUT can get IGST free goods from the manufacturers. The Foreign Trade Policy allows fulfillment of export obligations under various schemes though “third party exports”. Such a provision of getting exports goods without payment of IGST from the textiles manufacturers will lead to ease of doing business and also seamless flow of credits, according to Shri Lahoti.

Further, to operate under the facility of Bond/ LUT, a Bank Guarantee is required to be furnished by the exporters. Shri Ujjwal Lahoti urged the Government to exempt those exporters holding a valid membership with an Export Promotion Council from furnishing Bank Guarantees as it increases costs for the exporters. In the Central Excise regime, merchant exporters who were members of an EPC were exempted from furnishing Bank Guarantees while executing B-1 Bond, pointed out Shri Lahoti.

:: TEXPROCIL ::

TRADE FACILITATION

Govt. of Maharashtra’s Scheme to skill workers in Home Textiles manufacturing sector

E Serve No. 94 of 2017 August 02, 2017

Sub: Govt. of Maharashtra’s scheme to skill workers in Home Textiles manufacturing sector

Dear Member,

The following message was received from CEO of Apparel, Made-Ups and Home Furnishing Sector Skill Council (AMHSSC) offering skill development for workers in Home Textiles manufacturing factories in Maharashtra.

Quote:

The Govt of Maharashtra has been quite active in the Skilling sector in the state. Maharashtra Skill Mission regularly conducts skilling trainings either sponsored by Central Govt or their own programmes. They are also running their own scheme of Pramod Mahajan Kaushal Vikas Yojana.

The Govt has approached AMH SSC and has expressed desire to invite manufacturers of Apparel to conduct State Govt sponsored trainings in their units and then absorb these trained persons.

For this the Govt would pay appx Rs. 13000/- per person to the manufacturers.

In case we see the practical scenario, we would observe that the manufacturers, in any case, recruit raw hands and train them at their cost and then absorb them.

In this case they will continue to do so and the cost would borne by the Govt. There are many other advantages of the Exporters starting such trainings in their units.

Post such training the workforce would certified by the Govt of India and the exporters can leverage this fact with their prospective buyers by propagating that their workforce is Skill certified.

Moreover, this would leave a very big positive impact on productivity in the units. So, we have a win win situation, whereby, the cost of training is borne by Govt and this situation is also helpful while marketing ourselves.

Most of the coordination and guidance would be provided by the AMH SSC to the manufacturers.

Quote:

For further details, kindly contact AMHSSC directly at the following coordinates:

Dr. Roopak Vasishtha, CEO
Apparel, Made-Ups and Home Furnishing Sector Skill Council
1st Floor, Indian Buildings Congress, Kamakoti Marg, Sector-6, R K Puram, New Delhi-110022
Email: ceo@sscamh.com

Made-ups exporters having factories in Maharashtra may please avail of this offer as there is a shortage of Skilled workers in Madeups.

Regards,
N Ravindranathan
Director
:: TEXPROCIL ::
As you are aware, every year, the Council grants Awards to the Exporters registered with it, in recognition of outstanding Export Performance in Cotton Textiles (falling under its purview) viz, Cotton Yarn, Cotton Fabrics and Cotton Made-ups. However, as mentioned in the circular dated 18.05.2016 inviting applications in the previous fiscal year (2015-2016), the criterion for granting Export Awards has been modified and made applicable for Awards to be distributed for export performance in fiscal year 2016-2017. Accordingly, applications are being invited on the basis of revised criteria as follows:

The Awards have been grouped into three categories based on export performance as follows:

- Rs. 10 Crores – Rs. 100 Crores : Plaques
- Rs. 100 Crores – Rs. 300 Crores : Trophy (Small)
- Above Rs. 300 Crores : Trophy (Big)

Accordingly the Scheme of Awards is given below

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Category of Export Award</th>
<th>Description</th>
<th>Type of Award</th>
<th>No. of Awards to be distributed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Product Specific Awards:</td>
<td>Yarn</td>
<td>Fabrics</td>
</tr>
<tr>
<td></td>
<td>(Export Performance Between Rs. 10 Cr. – Rs. 100 Cr.)</td>
<td>Counts 51s &amp; above</td>
<td>Bleached / Dyed / Yarn Dyed / Printed Fabrics</td>
<td>Terry Towels</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Processed Yarns</td>
<td>Denim Fabrics</td>
<td>Other Cotton Madeups</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other Fabrics including Embroidered Fabrics, laces, etc.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Export Performance More than Rs. 100 Cr. upto Rs. 300 Cr.)</td>
<td>Counts 51s &amp; above</td>
<td>Bleached / Dyed / Yarn Dyed / Printed Fabrics</td>
<td>Terry Towels</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Processed Yarns</td>
<td>Denim Fabrics</td>
<td>Other Cotton Madeups</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other Fabrics including Embroidered Fabrics, laces, etc.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(Export Performance More than Rs. 300 Cr.)</td>
<td>Counts 51s &amp; above</td>
<td>Bleached / Dyed / Yarn Dyed / Printed Fabrics</td>
<td>Terry Towels</td>
</tr>
<tr>
<td></td>
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<td>Processed Yarns</td>
<td>Denim Fabrics</td>
<td>Other Cotton Madeups</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other Fabrics including Embroidered Fabrics, laces, etc.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Special Achievement Award</td>
<td>Yarn</td>
<td>Fabrics</td>
<td>Madeups</td>
</tr>
</tbody>
</table>
Guidelines governing the selection of Award Winners:

1. The scheme of Awards is open to Members as well as Registered Textile Exporters (RTE), registered with the Council.

2. Only exports of cotton textiles coming under the jurisdiction of the Council will be considered for Awards.

3. Exports of other fibre products, handloom products and blended fibre products where cotton is not predominant, will not qualify for the Awards and should be excluded from the computation of value of exports.

4. FOB value of exports in Indian Rupees should be duly certified by Chartered Accountant for all the three years as per specimen enclosed. FOB value should be exclusive of commission/discount/rebate paid/payable.

5. Applicants must clearly indicate the category of Awards under which they have made the application. They must also attach photocopy of the RCMC issued by the Council.

6. Group Companies can also apply for the awards by aggregating their export performance in different companies under one name provided the companies are linked on the basis of 51% holding amongst the promoters. This grouping of companies will be permitted only for the purpose of distribution of Awards. A CA certificate will be required to support the claim of the Group Companies. Group Companies under one name will compete with individual companies for all the general category of awards.

7. The minimum threshold export performance for qualifying for the Awards is Rs. 10 Crores.

8. Trophies / Plaques in Gold and Silver only will be given in all the categories except Special Achievement Award Category. Gold Trophies in each product group will be given.

9. In case of the category of Highest Global Exports, Platinum Trophy will be given for the highest performance followed by Gold and Silver.

10. Gold Trophy for Special Achievement Award for export of Yarn, Fabrics, Madeups will be given to companies who have achieved “something truly special” in terms of development of new product/new markets with special focus on non-traditional markets; significant success in developing/acquiring internationally accepted quality standards/Eco Labels, adopting best industry practices including organic and fair trade practices, significant contribution in the field of export promotion etc., during the year at the sole discretion of the Sub-Committee consisting of the Office Bearers of the Council. Achievements in the earlier years will not be eligible for consideration.

11. Applications must be made in the prescribed proforma along with a Chartered Accountant’s certificate.

12. Applications complete in all respects should be forwarded to the Head Office of the Council at Mumbai. Incomplete applications and applications not properly filled in are liable to be rejected.

13. Applications received after the last date is liable to be rejected.

14. A Sub Committee consisting of the Office Bearers of the Council will make the final selection of Award winners and its decision will be final and binding on all the applicants.

15. Marks will be assigned as follows, while selecting the Award Winners in all the categories excepting the Special Achievement Award Category.

   a) In case of Product Specific Awards in different categories of Yarn, Fabrics & Madeups marks will be assigned as under:
      - Export turnover = 90 Marks
      - Incremental Exports = 10 Marks

   b) For Highest Global Export Award only the total FOB value of overall exports of Cotton Textile products will be considered.

16. Definition for Processed Yarns Category

Bleached yarn (i.e. (i) yarn which has undergone a bleaching process, is made of bleached fibre or unless the context otherwise requires has been dyed white or treated with a white dressing, (ii) consists of a mixture of unbleached and bleached fibre or (iii) yarn which is multiple (folded) or cabled and consists of unbleached and bleached yarn

Coloured (dyed or printed) yarn which is dyed other than white or in fugitive colour or printed or made from dyed or printed fibres (ii) yarn consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres or mixture yarns or is printed in one or more colours at intervals to give the impression of dots (iii) yarn which is obtained from slivers or rovings which have been printed or (iv) yarn which is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

Accordingly, processed yarn would include Bleached Yarn, Melange Yarn, Coloured/Dyed Yarn including Mercerized Yams.

Gassed Yarn, Singed Yarn would however be treated as Grey Yarn for the purpose of the Council’s Export Awards.

17. All other conditions remain unchanged.

18. Application may be sent addressed to the Executive Director, The Cotton Textiles Export Promotion Council, ‘Engineering Centre’, 5th Floor, 9, Mathew Road, Mumbai-400 004, on or before 14th August, 2017.

:: TEXPROCIL ::
Dear Member,
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

<table>
<thead>
<tr>
<th>Name of the Company</th>
<th>:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contact Person &amp; Designation</td>
<td>:</td>
</tr>
<tr>
<td>TEXPROCIL Membership (RCMC) No.</td>
<td>:</td>
</tr>
<tr>
<td>Email Address &amp; Website</td>
<td>:</td>
</tr>
</tbody>
</table>

1) Kindly rate the following services offered by Texprocil on rating of 1 to 5. in order to serve you still better.*

   1 = Excellent, 2=Good, 3 = Satisfactory, 4 = Needs Improvement, 5 = Not Availed (N.A.)

<table>
<thead>
<tr>
<th>Membership</th>
<th>Rate Here</th>
<th>Trade Development</th>
<th>Rate Here</th>
<th>Trade Promotion</th>
<th>Rate Here</th>
<th>Trade Services</th>
<th>Rate Here</th>
<th>Trade Intelligence</th>
<th>Rate Here</th>
</tr>
</thead>
<tbody>
<tr>
<td>Procedure for New Membership</td>
<td>[ ]</td>
<td>Publication: E-Newsletter</td>
<td>[ ]</td>
<td>Intl. Fairs &amp; Events</td>
<td>[ ]</td>
<td>Certificate of Origin</td>
<td>[ ]</td>
<td>Interactive Website</td>
<td>[ ]</td>
</tr>
<tr>
<td>Membership Renewal</td>
<td>[ ]</td>
<td>E-serve</td>
<td>[ ]</td>
<td>Seminars &amp; Workshops</td>
<td>[ ]</td>
<td>Grievance Redressal Services</td>
<td>[ ]</td>
<td>E-News Clippings</td>
<td>[ ]</td>
</tr>
<tr>
<td>RCMC Amendment</td>
<td>[ ]</td>
<td>Circulation Trade Enquiries/ Award</td>
<td>[ ]</td>
<td>MDA/MAI Schemes</td>
<td>[ ]</td>
<td>Information on Exim policy/ Amendment DBK</td>
<td>[ ]</td>
<td>Information Disseminated</td>
<td>[ ]</td>
</tr>
</tbody>
</table>

2) a. Are you generally satisfied with the services actively availed by your company and marked above? **Tick (✓)**

   - YES [ ]
   - NO [ ]

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 [ ]
   - Generating additional business [ ]
   - Making new Contacts (Trade Enquiries) [ ]
   - Any Others [ ]

   Others (Pls. Specify):

4) How is your company benefitting from the Export Facilitation services being provided by the Council?

   - Information on Export Policy / Procedures [ ]
   - Responses to various EXIM queries [ ]
   - Redressal of Trade related grievances [ ]
   - Any Others [ ]

   Others (Pls. Specify):

5) Have you recommended TEXPROCIL Membership to other companies? **Tick (✓)**

   - YES [ ]
   - NO [ ]

6) Do you have any other suggestions to offer regarding TEXPROCIL Member Services? *(use additional sheet if required)*

   Suggestions:

*Kindly ignore this feedback form, if you have already responded.

Join Us... Now! Avail info. on Membership Benefits on email : info@texprocil.org
The Registration as well as Renewal fees for membership of the Council has been revised w.e.f. 01.04.2017.

Accordingly New Registration Fee Structure is as follows:-

<table>
<thead>
<tr>
<th>Type of Membership</th>
<th>Amount (Rs.)</th>
<th>GST @ 18%</th>
<th>Total Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member (with Voting Right)</td>
<td>17000/-</td>
<td>3060/-</td>
<td>20060/-</td>
</tr>
<tr>
<td>(including Rs.6000/- as Entrance Fee)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registered Textile Exporter</td>
<td>9000/-</td>
<td>1620/-</td>
<td>10620/-</td>
</tr>
<tr>
<td>(including Rs.3000/- as Entrance Fee)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The Annual Renewal Subscription amount for the financial year 2017-2018 (due from 1st April, 2017) is as follows:-

<table>
<thead>
<tr>
<th>Type of Membership</th>
<th>Amount (Rs.)</th>
<th>GST @ 18%</th>
<th>Total Amount (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Member (with Voting Right)</td>
<td>11000/-</td>
<td>1980/-</td>
<td>12980/-</td>
</tr>
<tr>
<td>Registered Textile Exporter</td>
<td>6000/-</td>
<td>1080/-</td>
<td>7080/-</td>
</tr>
</tbody>
</table>

Note for Members:

Members are also requested to submit the CA Certificate as per the format given below certifying the Export Turnover for F.Y. 2015-2016 & F.Y. 2016-2017 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 2015-2016 & 2016-2017 as follows:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description</th>
<th>2016-2017 (Rs. FOB Value)</th>
<th>2015-2016 (Rs. FOB Value)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cotton</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Cotton Yarn</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Cotton Fabrics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Cotton Made-ups</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

PLACE:  
DATE:

**Note to Members & RTEs whose RCMC has expired on/before 31.03.2017:**

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)