Dear Friends,

As we look back at the last quarter of F.Y. 2017-18 which ended with the last forth night of March, bringing the fiscal year to a close, we are left with mixed feelings regarding our performances during this period.

Industry experts are already suggesting that textile and garment exports will miss the target of USD 45 billion set for fiscal 2017-18, as the industry reels under the impact of the GST roll out, adjusts to the reduction in Duty Drawback rates, continues to battle the tariff advantages enjoyed by competitors like Bangladesh, Pakistan, Turkey and Vietnam and copes with the sluggish global demand.

Added to this is the spectre of an escalating “tariff war” unleashed by the USA, as it seeks to re-write the rules of international trade, moving away from multilateral engagement to unilateral action.

Inspite of these strong head winds, the Council rededicated itself during the fortnight to engaging with both the trade and the government officials in order to draw attention of the policy makers and support the industry stakeholders in facing the issues affecting the textile sector.

The Council convened a meeting of exporters at its H.O. in Mumbai on March 22, 2018 to discuss ‘Alternate Schemes compatible with WTO rules in the wake of the US challenge with regard to certain prevailing export promotion schemes in India.

A TEXPROCIL delegation also met with Union Commerce, Industry and Civil Aviation Minister Shri Suresh Prabhu, in New Delhi on March 28, 2018 to discuss various issues related to cotton sector in India.

The Hon’ble Minister of Textiles and Information Broadcasting Smt. Smriti Zubin Irani was also kind enough to lead the delegation.

On the policy formulation front, the Council’s seminal contributions in improving the Anti - Dumping Regulations towards greater transparency and protecting the interests of the “User Industry” were recognised by the Directorate General of Anti - Dumping and Allied Duties (DGAD). Accordingly a questionnaire format has been introduced (vide Trade Notice No.48/2018 dated February 28, 2018) for the “User Industry” in Anti-Dumping proceedings in India. This was a long needed reform which is also expected to address the “public interest” related concerns that interested parties often express in anti-dumping investigations.

**Meeting on Alternate Schemes**

The US has recently contested in the WTO that many schemes in the Foreign Trade Policy of India provide subsidies prohibited under the WTO’s Agreement on Subsidies and Countervailing Measures (ASCM). India’s export subsidy programmes like Merchandise Exports from India Scheme (MEIS), Export Oriented Units Scheme (100% EOU’s), Export Promotion Capital Goods Scheme (EPCG) etc. have been referred for a consultation which could have wide ranging ramifications for the industry that is exporting to not just the USA but also the global market.
In this connection, the Council convened a meeting of exporters at its H.O. in Mumbai on March 22, 2018 to undertake a comprehensive study of existing export schemes and come up with suggestions on ‘Alternate Scheme compatible to WTO norms’. The idea was to devise such a scheme that cannot be challenged due to multiple interpretations by countries on the possible benefits ensuing exporters. The leading exporters attending the forum also discussed ways and means to overcome the issues related to lack of adequate infrastructure available to the exporters for meeting the challenges of tapping a competitive global market. In this regard, I would also like to seek your valuable suggestions which will be compiled by the Council for onward submission to the Government.

**TEXPROCIL delegation meets HMOC**

On the export front, there has been a significant reduction in India’s yarn exports to China due to the duty free access provided to Vietnam & around 3.5 per cent import duty levied under Asia Pacific Trade Agreement (APTA) on the Indian yarn supplies. Moreover Cotton Yarn (unlike Man-Made fibre Yarns ) is also not getting the benefits under the MEIS, which could have helped in overcoming the barriers of preferential tariffs given to countries like Vietnam by China, thereby enhancing India’s competitiveness.

Further significant opportunities for export to China can be created for Grey & Dyed Fabrics if the import duties are reduced from the current level of 10% to 5% and below. These exports can also help in reducing the trade-deficit between the two countries which is heavily tilted in favour of China.

Exports, especially of Grey/ Dyed Fabrics to Turkey can also get a boost, if the arbitrary tariff increases of 20% & above by them can be addressed at the earliest.

Friends, all these issues were flagged at the high level meeting with the Hon’ble Minister of Commerce, Industry & Civil Aviation Shri Suresh Prabhu on March 28, 2018, which was also attended by the Commerce Secretary and other senior officials.

The delegation was led by the Hon’ble Minister of Textiles and Information & Broadcasting, Smt Smriti Zubin Irani and was also attended by the Shri A K Singh, Secretary, Ministry of Textiles.

The Hon’ble Ministers assured of their full support and agreed to examine the issues raised by us for an early decision.

**Anti-Dumping Questionnaire for User Industry**

Friends, the Council in its submissions to Director General of Anti-dumping and Allied Duties (DGAD) had sought the introduction of an ‘Anti-Dumping Questionnaire for User Industry’ to enable more active participation in anti-dumping investigations initiated by India. Very often, the Anti-Dumping actions are initiated against raw materials and intermediate products which in turn increase the cost of manufacturing value added-finished goods by the downstream “user industry”.

Earlier the “user industry’s” participation was limited only to the extent of making submissions and representations in public hearings. Many times, the user industry would come to know about an investigation in the last stages leading to their ineffective participation.

Accepting the Council’s submissions, the Director General of Anti-dumping and Allied Duties (DGAD) has introduced a questionnaire format for the “user industry” in India, vide Trade Notice No. 48/2018, dated 28th February 2018.

In our opinion, this is a good reform brought by DGAD that will give all the concerned stakeholders a holistic view on the “pros and cons” of the impact of protectionist measures on a given product.

**Summing Up**

Friends, the fiscal year gone by was filled with challenges on many fronts. Experts have noted that the export growth in labour intensive sectors like Textiles & Garments has been slower than the other sectors. The reasons for this slow down are seen in structural constraints in terms of rising costs, infrastructural disabilities, high interest rates, delays in receiving refunds etc. All these factors are making the labour intensive sectors like ours, less competitive.

The Government on its part has been taking some proactive steps like extending the facility of fixed-period employment to all sectors by recently amending the Industrial Establishment (Standing Order) 1946. This should build the confidence of the entrepreneurs and encourage them to employ more people.

On the other hand, efforts are on, full swing, to devise alternative schemes in lieu of especially the MEIS Scheme. Consultations with the European Union are also slated to commence shortly on a possible Free Trade Agreement (FTA). The Ministry of Textiles has also approved the continuation of the Scheme of Integrated Textile Parks with some modifications for a period of three years i.e. from 1.4.2017 to 31.3.2020.

Friends, all the above steps are very encouraging as they should lead to increasing investments, generate employment opportunities and give a fillip to export growth.

At the same time, we need to reflect on our learnings from the fiscal year gone by and make changes in our outlook to meet the needs of the present times. Greater emphasis on innovation, design and increasing productivity are sure steps to stimulating competitiveness in the exporting sector.

We are hopeful that the new financial year will usher in a friendly economic environment (both internally and at the global level) combined with renewed entrepreneurial energy enabling all of us to overcome the challenges facing our exports.

**Ujwal R Lahoti**
Chairman

:: TEXPROCIL ::
Russian Textile Market
Exploring the potential for Textiles Trade

Russian Textile Market:
How to use its huge potential

The textile industry in Russia is the third-largest industry, behind food/beverages and transportation.

Russia has had some recent struggles in their textile market. On the one side, their focus on making cotton goods received a setback on account of the severe winters and weather due to which growing the natural elements for textile production in the country was challenging. On the other side, up until recently they had yet to focus on creating a scientific side of their textile industry to create synthetic fibers in house.

This has hobbled their market by making them reliant on other countries’ exports to create their textiles offering a huge potential for trade in the textile industry in Russia.

Recovery of the Russian economy

Despite still weak statistics on real consumer income and spending dynamics, the Russian economy has continued to recover. The real GDP is expected to grow by about 1.8 per cent in 2017 and further follow a moderately stable growth of around 1.5 to 2 per cent in 2018.

After a tremendous increase of Euro exchange rate in the end of 2014 –2015, the Rouble seems to have reached the stabilisation level (currently at approx. 70 RUB per EURO)

The inflation rate is estimated at 2.5 per cent (Dec 2017) and is likely to stay 3.5 to 4 per cent level in 2018.

Figure : Recovery of the Russian economy

Source: Bank of Russia, Rossiysaka Gazeta, Euromonitor International, CEIC
**Russian textile industry**

Russian textile industry employs over 300,870 thousand people. The unit strength is comprised of 14,000 textile and clothing manufacturers, including 458 big companies. Most of them (245) are based in the Central FD - Moscow Region (43) and Ivanovo Region (45). Textile production is comprised of 90% of all cotton fabrics, along with linen and wool fabrics. Many manufacturers are based in Volga FD (101) and produce nonwovens, knitwear, hosiery, garments, technical and home textiles. The production in the North-West FD (40) includes garments, fabrics for home textiles, curtains, technical textiles, linen. The Ural FD (23) produces garments, technical and home textiles. Textile industries in the South FD (21) are involved in the production of garments, terry fabrics, wool, and technical textiles. The Siberian FD (19) mainly produces garments, linen, technical textiles, bed linen etc.

**Russian textile market**

Russian textile market is estimated to have total market volume (incl. clothing and shoes) RUB 2.8 trillion equivalent to EURO 40.8 billion (2017). The expected retail sales growth in 2017 is around 4 to 7 per cent. Local production (estimated for 2017) is just about: RUB 413 billion equivalent to EURO 6.0 billion. The State support received by the market in 2017 was pegged at RUB 3.0 billion equivalent to EURO 43.7 million (for modernisation, credit subsidizing etc.)

**Production index in the Russian textile industry**

![Graph showing production index in the Russian textile industry]

Source: RF Ministry of Industry & Trade, Rosstat, RIA Novosti

**Russian home textile market**

Russian home textile market is estimated at RUB 101 billion equivalent to EURO 1.5 billion which equals approximately EURO 3.0 billion in retail prices (+1% in 2016). The market value in 2016 for import and local production included official import RUB 52 billion, grey import RUB 8 billion and Local production RUB 41bn (bed linen, table linen, towels). Main product group includes bedding at 70 per cent (mostly local production of 60 million sets yearly), 10 per cent towels (mostly imported), and 5 per cent towel bathrobes.

*Source of information: RF Ministry of Industry & Trade, RIA Novosti, Russian-Austrian Consulting Center*

**Main driving factors**

Russian home textile market is largely influenced by construction boom (housing industry), massive flat renovations (demand for carpets - especially in the south and east of Russia; along with rugs, curtains, upholstery fabrics, other interior and home textiles. Expansion of hotel business (2018 FIFA World Cup Russia / promotion of Russian tourism – Sochi etc.) has added major thrust to the sector. Besides this Customs Union (Eurasian Economic Union) agreement between Russia, Belarus, Kazakhstan, Armenia and Kyrgyzstan has boosted the industry apart from the technology boom on account of the fast developing of e-commerce (online trade).

**Major market players**

- **TOGAS** – one of the biggest manufacturers and retailers of bed linen, blankets, terry products and interior textiles with 177 boutiques in Russia and other countries selling and manufacturing an average of 3,200,000 items a year.
- **DARGEZ** – one of the leading Russian manufacturers of high quality bedding products and home textiles (blankets, pillows, table linen etc.) distributing its products through 1,000 POS across Russia and abroad.

*(contd..pg5)*
The Council proposes to organize an India Pavilion at the Apparel Sourcing Show at Guatemala from 15th to 17th May 2018 at the Grand Tikal Futura Hotel and Convention Centre with the active support of The Embassy of India in Guatemala and the Association of Garments & Textile Industries (VESTEX).

Textile & Clothing Sector in Guatemala

The textile & apparel sector is one of the most important sectors in Guatemala. With several bilateral and multilateral regional agreements Guatemala import yarn and fabrics for conversion and re-export as well as for domestic consumption.

Guatemala is a leading producer of readymade garments (RMG) in this region though it does not have any raw material (such as Cotton or Synthetic fibre or Yarn or Fabric) for producing apparel. Consequently, it sources all its apparel raw material requirement from other countries.

Advantages of participating in Apparel Sourcing Show 2018

The only trade show in Central America that gathers the complete supply chain of the apparel and textile industry, demonstrating the region’s capabilities and competitive advantages. The CAFTA-DR region offers high-quality garments and duty-free access to several markets, which makes Guatemala and the Apparel Sourcing Show a great place to look for new business opportunities.

The show will have more than 200 booths with exhibiting companies including apparel manufacturers, textile mills, trimmings, technology, machinery, accessories, and much more! International key players from the apparel and textile industry of the CAFTA DR region have been meeting for 25 years under one roof.

Advantage of Short Supply Rule in Guatemala

Apparel industry in CAFTA countries like Guatemala, Honduras, Dominican Republic etc., have done well by virtue of duty free access to US market. The exemption from paying Custom duty is very crucial for exporting garments to USA from Central America which will otherwise normally attract customs duty ranging from 15-20% in USA.

“Short Supply Rules” is a legal provision for effectively circumventing the obligatory condition of using yarn/fabric produced in US or CAFTA region. This is done on the basis of a list, maintained by US Federal Government, of the yarn and fabric items that are certified to be short in supply in USA and CAFTA region. If an apparel producing company of CAFTA region uses such yarn or fabric (which are “short in supply” in USA or CAFTA region), it can still avail the duty free access to US market. (contd.)

Russian Textile Market

Exploring the potential for Textiles Trade

• TDL –big manufacturer of fabrics for bed linen, blankets and pillows, gobelins etc. with a yearly output of 71.5mn rm cotton fabrics and 7mn rmlinen fabrics for home textile use.
• GALLERIA ARBEN –big reseller of imported high-end interior fabrics and own brands to design studios, curtain salons, architects, designers and contract partners with 4,500 different fabrics
• AMETIST –one of the leading Russian wholesalers of imported upholstery fabrics, artificial and natural leather, contract materials and furniture components supplying 3,000 Russian furniture manufacturers.
• ASKONA –one of the biggest East European manufacturers of anatomical mattresses, blankets, bed linen and other home textiles with 700 stores across Russia and other countries, producing own brands and international licensed ones.

Challenges

The foremost challenge is that of Import substitution – first of all in government contracts / orders and an overall tendency to replace imports by domestically produced substitutes (refers mostly to garments but also contract textiles or fabrics of different use). As a result –many Russian brands produce locally or source abroad (bed linen, down blankets and other goods, table linen, various interior textiles and fabrics). Therefore – beside the classical direct exports of readymade textiles to Russia it is suggested to think about a production here (localisation) or at least about a possibility to be a sourcing partner for an established Russian brand.

The way forward

To be successful in Russian market at the interim it is necessary to find potentially interested customers (wholesalers, retailers, manufacturers, online stores etc.). First contacts with them can be done by participating in the local fairs and exhibitions like Heimtextil fair. These customer contacts can then be furthered through a Russian agent. Then one can go about getting the distribution through either direct imports of own brand or through production sourcing for the Russian brand. After achieving a wide distribution one can think about a possible localisation (either joint-venture or daughter company) in Russia.

:: TEXPROCIL ::
Inviting Participation at the Apparel Sourcing Show in Guatemala from 15th to 17th May 2018

All major garment producers of Guatemala, who are using fabric from China or South Korea, are doing so under ‘Short Supply Rule’ to get duty-free access to US market. There is substantial scope for increasing India’s exports to Guatemala in this sector, if we are able to additionally make use of ‘Short Supply Rule’.

**Trade Data**

In the year 2017, Guatemala imported US$ 1.25 Bn worth of T&C products, of which, Textiles was $ 1.02 Bn and Clothing US$ 236.16 Mn. Import of Cotton textiles accounted for almost 34.11% ($ 429.74 Mn) of total import of Textiles. India is the leading supplier of cotton yarn to Guatemala outside of the US-CATFA-DR region. Data indicates that potential growth exist in cotton yarn followed by cotton fabrics in this market.

**Participation Fees**

Participation fees for 9 sq mtrs booth will be Rs. 80,000 + 18% GST = Rs 94,400/-.

**Each 9 sq m of exhibit space includes:**

- Fascia
- 1 power point socket
- Carpet
- 1 table
- 2 chairs
- 1 waste basket
- 1 shelf OR 1 rod

**No MDA benefit available:**

Kindly note that as per the recent Govt. circular no.11/33/2015-E&M&DA dated 16.02.2017, MDA scheme is no longer available to exporters.

Interested Members are requested to send their Application along with Payment favouring of ‘The Cotton Textiles Export Promotion Council’ payable at Mumbai at the earliest and **not later than 25th April 2018**. Participation will be confirmed only on receipt of payment.

We request you to arrange to submit the application form (available on Email request to mrunal@texprocil.org) complete in all respects at the earliest.

For further details, kindly contact:

**Mr. Shailesh Martis, Joint Director**
The Cotton Textiles Export Promotion Council
Engineering Centre, 5th Floor, 9 Mathew Road, Mumbai-400 004
Tel: 022-2363 2910 to 12 / 14 (Fax)  
E-mail: shailesh@texprocil.org / mrunal@texprocil.org

:: TEXPROCIL ::

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**E Serve No. 39 of 2018**  
**Dated:** April 07, 2018

**Cir. No. EPS/02/2018-19**  
**To:** Members of the Council

**Sub:** Guidelines for SITP (Scheme for Integrated Textile Parks) for the next three years w.e.f 1.4.2017 to 31.3.2020

Dear Member,

The Government has approved the continuation of the Scheme for Integrated Textile Parks (SITP) with modifications, for a period of three years i.e from 1.4.2017 to 31.3.2020.

In this regard, the Ministry of Textiles has notified the revised guidelines vide Resolution dated March 23, 2018, a copy of which can be requested over email to: ravikumar@texprocil.org

This is for your kind information and guidance.

Regards,

**Dr. Siddhartha Rajagopal**

Executive Director

:: TEXPROCIL ::

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**E Serve No. 41 of 2018**  
**Dated:** April 09, 2018

**Circular No. EPS/04/2018-19**  
**To:** Members of the Council

**Sub:** FAQs on E-Way Bill

Dear Member,

As you are aware, the Government has notified the implementation of the E-Way Bill from April 1, 2018 vide CBEC Notification No. 15/2018 – Central Tax dated March 23, 2018.

The FAQs on the E-Way Bill system for your information and guidance are available on request to the Council. We would request you to please go through the FAQs and in case you need any clarification please get in touch with us . You may also send your queries on the Email IDs ravikumar@texprocil.org / vimal@texprocil.org.

Thanking You,

**A.Ravi Kumar**

Joint Director

:: TEXPROCIL ::

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Avail of more detailed information on

**EXIM POLICY**

at TEXPROCIL GREIVANCE REDRESSAL CELL

email: ravikumar@texprocil.org
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 Procedure Rate Here</th>
<th>Trade Development Rate Here</th>
<th>Trade Promotion Rate Here</th>
<th>Trade Services Rate Here</th>
<th>Trade Intelligence Rate Here</th>
</tr>
</thead>
<tbody>
<tr>
<td>for New Membership Publication: E-Newsletter</td>
<td>E-serve</td>
<td>Seminars &amp; Workshops</td>
<td>Certificate of Origin</td>
<td>Interactive Website</td>
</tr>
<tr>
<td>Membership Renewal</td>
<td></td>
<td></td>
<td>Grievance Redressal Services</td>
<td></td>
</tr>
<tr>
<td>RCMC Amendment</td>
<td>Circulation</td>
<td>MDA/MAI Schemes</td>
<td>Information on Exim policy/Amendment DBK</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 : |

   **Suggestions:**

   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 (✓)

   **Others (Pls. Specify):**

   - Accessing new Markets : |
   - Generating additional business : |

   - Making new Contacts (Trade Enquiries) : |
   - Any Others : |

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

   **Others (Pls. Specify):**

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

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

   - Tick (✓)

   - YES : |
   - NO : |

   **Suggestions:**

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 Annual Renewal Subscription for the financial year 2018-2019 for existing members has become due for payment from 1st April, 2018, as follows:

<table>
<thead>
<tr>
<th>Type of Membership</th>
<th>Amount (Rs.)</th>
<th>GST @ 18%</th>
<th>Total Amount (Rs.)</th>
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<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>
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Note: GST Invoice will be issued on receipt of payment.

For New Registration Fee Structure is as follows:

<table>
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<tr>
<th>Type of Membership</th>
<th>Amount (Rs.)</th>
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</thead>
<tbody>
<tr>
<td>Member (with Voting Right)</td>
<td>17000/-</td>
<td>3060/-</td>
<td>20060/-</td>
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<tr>
<td>Registered Textile Exporter</td>
<td>9000/-</td>
<td>1620/-</td>
<td>10620/-</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 the financial years 2016-2017 & 2017-2018 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 2016-2017 & 2017-2018 as follows:

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Description</th>
<th>2017-2018 (Rs. FOB Value)</th>
<th>2016-2017 (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>TOTAL</td>
<td></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 or before 31.03.2018:

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 or DIR-12 or Board Resolution for those who have resigned and newly appointed.

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