



Monthly Newsletter

HANDLOOM EXPORT

Vol. L No. 9 Rs. 50

December 2019



THE HANDLOOM EXPORT PROMOTION COUNCIL

Calendar of Events 2019 - 2020

Sl. No.	Date / Month	Name of the Event proposed	Product profile / Focus product
1	20-23 April 2019	Hong Kong International Home textiles & Furnishing Fair, Hong Kong	Home textiles and Clothing Accessories
2	1-9 June 2019	Global Indian Festival, Kuala Lumpur	IHB products
3	17-19, July 2019	30 th India Home Furnishing Fair/40 th India Garment Fair	Hometextiles / Clothing accessories, Garments
4	22-24 July 2019	Hometextile Sourcing / Apparel Sourcing Expo, New York, USA	Home textiles
5	24-26 July 2019	India Trend Fair , Tokyo	Hometextiles / Clothing accessories, Garments
6	11-14, Aug' 2019	Sourcing at Magic, Las Vegas, USA	Clothing Accessories
7	6-9, Sep 2019	WHO's NEXT , Paris	Clothing Accessories
8	17 -19 Sep 2019	Heimtextil Russia	Home Textiles, Floor Coverings
9	Feb/Mar 2019	India Textile Sourcing Fair, Delhi	All textile products
10	12-14, November 2019	International Sourcing Expo, Melbourne, Australia	Home textiles, Clothing Accessories
11	07-10. Jan 2020	Heimtextil 2020	Hometextiles
12	10-13, January 2020	Domotex, Hannover, Germany	Floor Coverings
13	January 2020	WHO's NEXT, Paris, France	Clothing Accessories
14	January 2020	Intermoda, Mexico	Fashion and clothing accessories
15	11-14, February 2020	Texworld, Paris	Fabrics and fashion
16	7-11, February 2020	Ambiente, Frankfurt, Germany	Home Textiles and Fashion accessories



HANDLOOM EXPORT

Newsletter of Handloom
Export Promotion Council
December 2019 Vol.L No.9



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IN THIS ISSUE

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For Advertisement in this Newsletter
please contact the Council at hepc@
hepcindia.com

Dear Members,

We have come to the last month of this year and the industry experienced mixed response from the global textile trade. The Union government is taking various policy measures to make the textile industry globally competitive, despite global economic slowdown. However, the industry is still not clear about the rates of export incentive, taxes refund for exports and its refund mechanism. Handloom industry depicts our cultural heritage among the world and special policy intervention for the industry, especially for the export segment needs to be done for the survival of the industry in the global market.

The Directorate-General of Foreign Trade (DGFT) has issued notification that the additional 2 per cent MEIS announced for various products will be available only till December 31, 2019, except for garments and made-ups. Council has submitted the representation to the ministry requesting to extend the existing export benefits till the period of FTP 15-20 which is ending in March 2020. Council is in the process of submitting proposal to ministry under Remission of Duties or Taxes on Export Product (RoDTEP), a newly scheme for refund of duties and taxes levied at the central, state and local levels to the exporters.

I hope, the preparatory works for the participation in world's largest selection of home and contract textiles fair "Heimtextil 2020" would have been completed. I wish all the participants for their successful new business ventures.

With warm regards,



Dr. K.N. Prabhu,
Chairman

ANTIMICROBIAL FINISH FOR HOME TEXTILES (Part II)

TABLE LINEN AND CARPETS

Reasons of microbial attack:

1. Deposition of food particles &
2. Dirt for a longer time.

Effects of microbial growth:

1. Textile staining & bad odour
2. Textile deterioration



REQUIREMENT OF ANTIMICROBIAL FINISH FOR TABLE LINEN

Table cloth often get stained by food particles which encourages the growth of microbes.

1. Hand napkins remain damp due to its frequent use in kitchen. Also food particles get adhered to it and infrequent washing results in microbial growth after a period of time.
2. Aprons worn during cooking get stained by food and other liquids which encourages the growth of microbes if they are not washed for a longer time.

Reasons of microbial attack:

1. Deposition of food particles & dirt for a longer time.

Effects of microbial growth:

1. Textile staining & bad odour
2. Textile deterioration



CARPETS



REQUIREMENT OF ANTIMICROBIAL FINISH FOR CARPET

Carpets are prone to the accumulation of dirt and dust particles as they are used for covering of floor. Carpets are generally heavy in weight and difficult to handle and therefore they cannot be washed regularly which readily leads to the germination of microbes.

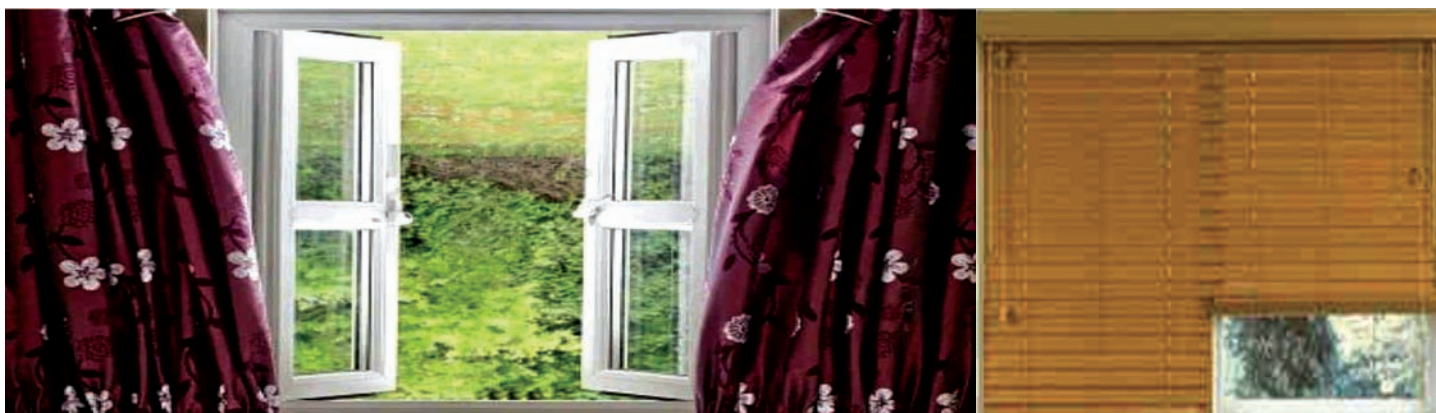
CURTAINS AND BLINDS

Reasons of Microbial Attack:

1. Accumulation of dirt & soil from the surrounding environment.

EFFECTS OF MICROBIAL GROWTH:

1. Textile deterioration
2. Textile Staining



REQUIREMENT OF ANTIMICROBIAL FINISH FOR CURTAINS AND BLINDS

Due to open door and windows, the curtains absorb moisture and attract dirt from outside which could be the reason for the growth of microbes.

Infrequent washing also leads to the growth of micro-organisms on these textile substrate which perhaps can cause discoloration of curtains.

UPHOLSTERY

Reasons of Microbial Attack:

1. Accumulation of dirt & soil from the surrounding environment.

EFFECTS OF MICROBIAL GROWTH:

2. Textile deterioration
3. Textile Staining
4. Stinky Hotels



REQUIREMENT OF ANTIMICROBIAL FINISH FOR UPHOLSTRIES

The seat covers and floor interlining in automobiles are the areas where dust accumulates the most and as these substrates cannot be washed frequently and hence lead to the growth in bacteria after sometime.

1. The chances of cross contamination is highest at the places where these substrates comes in direct contact with the general public like in terms of seats of buses, cars, aero planes, theatres etc. which can cause infection if the bacterial growth is not prohibited.
2. In case of marine upholstery the humid climatic conditions agglomerates the generation of bacteria and also degrades the substrate within a short span of time.

Application Techniques:

STAGE	APPLICATION TECHNIQUE	DOSAGE O.W.M	EFFICACY		Recommended testing method
			Treated	Treated and wash	
FIBRE	EXHAUST	3%	>99% efficacy on both bacteria like S.aureus (+ve) as well as E.coli (-Ve)	>50% efficacy on both bacteria like S.aureus (+ve) as well as E.coli (-Ve) after 30 home laundry	ASTM E2149-2013a
YARN	EXHAUST				
FABRIC	EXHAUST / PAD			>50% efficacy on both bacteria like S.aureus (+ve) as well as E.coli (-Ve) after 50 home laundry	AATCC 100 -2004/2012
GARMENT	EXHAUST				
HOUSEHOLD	EXHAUST				

The key advantages of using Zycrobial are:

1. Room temperature reactivity and curing.
2. Fast and easy application.
3. Gives retentive antimicrobial & anti odour finish.
4. Protects against microbial deterioration & discoloration.
5. Increase the life of textile materials.
6. Effective on both natural and synthetic textiles.
7. Helps to keep army personal healthy and fully functional on duty.

ANTIMICROBIAL TEST METHODS

1. Bromo Phenol Blue Stain Test (In-house indicative test to determine whether Zycrobial is present on substrate or not)

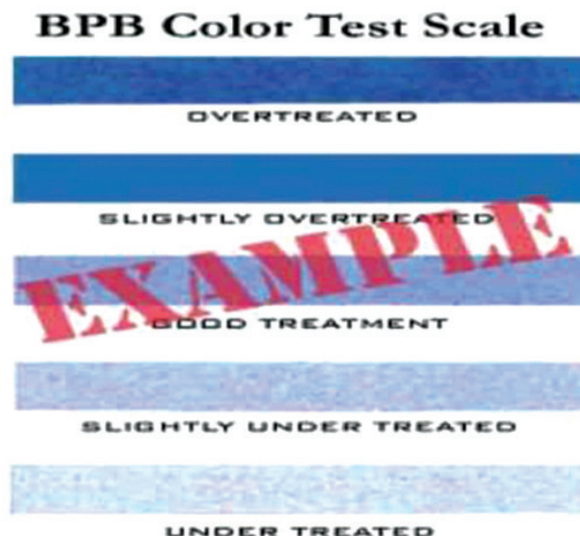
Pour one drop of BPB solution on treated as well as untreated substrate & rinse thoroughly with water. Compare the remaining blue stain on treated substrate with the stain on untreated substrate (yellow/orange). If stain is blue then Zycrobial is present on substrate.

2. AATCC 147: Antimicrobial activity assessment of textile materials (Parallel streak method) Qualitative test method for leaching type of antimicrobials; hence not suitable test method for Zycrobial as it is non leaching type of antimicrobial product.

AATCC 100 (Quantitative test method)

ASTM E 2149 (Dynamic shake flask)

JISL 1902 (Absorption method)



TOXICOLOGY CASE STUDY

TESTED BY: Haffkine Institute For Training, Research & Testing, Mumbai & National Toxicological Lab Pune.

No.	Test	Results
1	<ul style="list-style-type: none"> Primary Skin Irritation Study of "Zycrobial" in Rabbits 	<ul style="list-style-type: none"> Mild skin irritation as PSI Value is 0.33 (PSI Range – 0 for no irritation) (PSI Range – 0-2 for mild irritation).
2	<ul style="list-style-type: none"> Mucous Membrane Irritation Study of "Zycrobial" in Rabbits 	<ul style="list-style-type: none"> Mild skin irritation as MMI Value is – 0.47 (MMI Range – 0 for no irritation) (MMI Range – 0-2 for mild irritation).
3	<ul style="list-style-type: none"> Acute Oral Toxicity of "Zycrobial" in Mice 	<ul style="list-style-type: none"> The oral LD50 Value is 12600 mg/kg with fiducial limit between 8883 mg/kg & 17871 mg/kg at 95% confidence level.
4	<ul style="list-style-type: none"> Intra-cutaneous Sensitization test of "Zycrobial treated fabric" in Guinea Pigs 	<ul style="list-style-type: none"> The sample of Zycrobial treated fabric did not produce any sensitization.

Sr. no.	Test	Results
5	Skin sensitization potential of “Zycrobial” in guinea pigs by closed-patch test (Buehler test)	Zycrobial caused “no” positive skin sensitization response. So, it can be concluded that zycrobial is safe for use.
6	Mutagenicity study of “zycrobial” by ames / salmonella typhimurium reverse mutation assay.	Zycrobial is non-mutagenic & is safe for use.
7	Oeko-tex listing	After two years of extensive evaluation oeko-tex, switzerland has listed “zycrobial” as a safe antimicrobial recommended for textile treatment.

CONCLUSION

Textile fabric with anti-odour/anti-microbial properties is one of the fastest growing segments of the performance a textile market—reflecting the desire of consumers for hygiene, freshness and a general sense of well-being.

Also the greater use of synthetic fibers and blends in textile items which tend to cause greater ‘perspiration wetness’ because of poor moisture transport properties as compared to natural fibres.

The microbial attack on textile fabric leads to quality losses due to changes of colour and appearance or to reduction in strength and can result in unpleasant odour formation.

Moreover, the current issues of skin disorders/rashes/infections due to lack of home textiles hygiene has led to huge opportunities for anti-microbial and anti-odour finishing agents such as ZYCROBIAL

DISCLAIMER

Zycrobial antimicrobial efficacy is assured under standard suggested Application dosage, process conditions and test methodology. It is suggested that the before commercializing the product test the treated product for efficacy against chosen method of testing at a standard accredited microbiological textile testing lab. HEPC will not be responsible for any deviation in test results due to inappropriate dosage, incorrect treatment method and incorrect test methodology practice.

- *Shri Sundar Murugesan*
Joint Director

Circular No.131/1/2020-GST

CBEC-20/16/07/2020-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 23rd January, 2020

To

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners (All)

Madam/Sir,

Subject: Standard Operating Procedure (SOP) to be followed by exporters– regarding

As you are aware, several cases of monetisation of credit fraudulently obtained or ineligible credit through refund of Integrated Goods & Service Tax (IGST) on exports of goods have been detected in past few months. On verification, several such exporters were found to be non-existent in a number of cases. In all these cases it has been found that the Input Tax Credit (ITC) was taken by the exporters on the basis of fake invoices and IGST on exports was paid using such ITC.

2. To mitigate the risk, the Board has taken measures to apply stringent risk parameters-based checks driven by rigorous data analytics and Artificial Intelligence tools based on which certain exporters are taken up for further verification. Overall, in a broader time frame the percentage of such exporters selected for verification is a small fraction of the total number of exporters claiming refunds. The refund scrolls in such cases are kept in abeyance till the verification report in respect of such cases is received from the field formations. Further, the export consignments/shipments of concerned exporters are subjected to 100 % examination at the customs port.

3. While the verifications are caused to mitigate risk, it is necessary that genuine exporters do not face any hardship. In this context it is advised that exporters whose scrolls have been kept in abeyance for verification would be informed at the earliest possible either by the jurisdictional CGST or by Customs. To expedite the verification, the exporters on being informed in this regard or on their own volition should fill in information in the format attached as Annexure 'A' to this Circular and submit the same to their jurisdictional CGST authorities for verification by them. If required, the jurisdictional authority may seek further additional information for verification. However, the jurisdictional authorities must adhere to timelines prescribed for verification.

3.1 Verification shall be completed by jurisdiction CGST office within 14 working days of furnishing of information in proforma by the exporter. If the verification is not completed within this period, the jurisdiction officer will bring it the notice of a nodal cell to be constituted in the jurisdictional Pr. Chief Commissioner/Chief Commissioner Office.

3.2 After a period of 14 working days from the date of submission of details in the prescribed format, the exporter may also escalate the matter to the Jurisdictional Pr. Chief



Commissioner/Chief Commissioner of Central Tax by sending an email to the Chief Commissioner concerned (email IDs of jurisdictional Chief Commissioners are in Annexure B).

3.3 The Jurisdictional Pr. Chief Commissioner/Chief Commissioner of Central Tax should take appropriate action to get the verification completed within next 7 working days.

4. In case, any refund remains pending for more than one month, the exporter may register his grievance at www.cbic.gov.in/issue by giving all relevant details like GSTIN, IEC, Shipping Bill No., Port of Export & CGST formation where the details in prescribed format had been submitted etc.. All such grievances shall be examined by a Committee headed by Member GST, CBIC for resolution of the issue.

5. It is requested that suitable trade notices may be issued to publicize the contents of this circular. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)
Principal Commissioner
email: IGSTrefund-cbic@gov.in

Copy for information to:

1. The Principal Director Generals/ Director Generals (All)
2. Director General FIEO

Annexure A

The details to be provided by the exporter for verification:

I. GST related data:

1. GSTIN –
2. Please provide the following details if the proprietor/director/partner of this entity is also associated with other entities.

S No	Name of Director/Partner/ Proprietor	Name of the other Entity Associated with	PAN (DIN if Director)	GSTIN	Registration status (Active / Inactive)
1					
2					
3					

3. Turnover of previous Financial Year -
(For New Entity till date Current Financial Year Turnover, if any)

4. Details of GST liability–

S No	Return Type	Declared aggregate liability for Previous Financial Year	Declared aggregate liability for Current Financial Year
1	GSTR 3B		
2	GSTR 1		

5. Details of ITC :

FY	ITC available in GSTR-2A	ITC availed in GSTR-3B	Mismatch	Details of payment or reversal of mismatched ITC
2017-18				
2018-19				
2019-20				

6. Details of refund claimed in previous Financial Year and current Financial Year-

S No	GSTIN	Type of Refund	ARN No. and Date	Amount		Authority from which refund claimed
				Claimed	Sanctioned	

7. Summary of E way Bills generated for relevant period.

S No	Supplies	No of E way Bill generated	HSNs	Taxable Amount
1	Inward			
2	Outward			

II. Financial Data

1. Bank Account details including the bank accounts of proprietor/partner/directors–

S. No.	Account Number	IFSC Code	Account Type	Name of Account Holder	PAN of Account Holder	Date of opening of Bank Account

2. Bank Account statement of past 6 months in respect of the bank accounts provided above.

3. BRCs/FIRCs evidencing receipt of foreign remittances against the exports made in past 1 year.

4. Bank letter for up to date KYC of all bank accounts provided above.
5. Top 5 creditors and Debtors (with GSTIN) from account(s) where refunds are proposed to be received and from which major business transactions (payments for supplies and receipts) are carried out.

III. Additional Data

1. Copy of PAN.
2. Copy of IEC
3. Certificate of Incorporation or partnership deed
4. Rent agreement of all premises along with geo-tagged photos
5. Telephone Bill of past 3 months for all premises
6. Electricity Bill of past 3 months for all premises
7. Number of employees and the statement of PF evidencing employees
8. Copy of the following schedules of the latest Income Tax Return:
 - (i) Computation of depreciation on plant and machinery under the Income-tax Act
 - (ii) Computation of depreciation on other assets under the Income-tax Act
 - (iii) Summary of depreciation on all the assets under the Income-tax Act

Annexure-B

Following are the official email IDs of Pr. Chief Commissioner's/Chief Commissioner's office of CGST zones under CBIC:

Sl. No.	Name of Zone	Email ID
1	Ahmedabad	ccu-cexamd@nic.in
2	Bengaluru	ccbz-excise@nic.in
3	Bhopal	ccu-cexbpl@nic.in
4	Bhubaneshwar	ccu-cexbbr@nic.in
5	Chandigarh	ccu-cexchd@nic.in
6	Chennai	ccu-cexchn@nic.in
7	Cochin	cccocoin@nic.in
8	Delhi	ccu-cexdel@nic.in
9	Hyderabad	ccu-cexhyd@nic.in
10	Jaipur	ccu-cexjpr@nic.in
11	Kolkata	ccu-cexkoa@nic.in
12	Lucknow	ccu-cexlko@nic.in
13	Meerut	ccu-cexmeerut@nic.in
14	Mumbai	ccu-cexmum1@nic.in
15	Nagpur	ccu-cexngpr@nic.in
16	Panchkula	cco.gstpk1@gov.in
17	Pune	ccu-cexpune@nic.in
18	Ranchi	ccu-cexranchi@nic.in
19	Shillong	ccu-cexshlng@nic.in
20	Vadodara	ccu-cexvdr@nic.in
21	Vishakhapatnam	ccu-cexvzg@nic.in

To be published in the Gazette of India Extraordinary Part-I, Section (I)

Government of India
Ministry of Commerce & Industry
Department of Commerce
Udyog Bhawan, New Delhi

Public Notice No. 58/2015-2020
Dated the 29 January, 2020

Subject: Withdrawal of MEIS for items in the Apparel and Made-ups sector (Chapter 61, 62 and 63 of ITC HS 2017) from 07.03.2019, Amendment in the para 4.95 of the Handbook of Procedures, 2015-20 and revision of the ANF 4R for Implementation of RoSCTL Scheme

In exercise of powers conferred under paragraphs 1.03 and 3.13 (a) and (b) of the Foreign Trade Policy (2015-2020), the Director General of Foreign Trade hereby makes the following amendments:

1. In the Appendix 3B, Table 2 of the Handbook of Procedures (HBP) applicable for MEIS, following is inserted:

“No MEIS benefits shall be available for items under chapter 61, 62 and 63 of ITC HS 2017 (apparel and made-ups sectors) for exports made with effect from 07.03.2019”.

2. The revised paragraphs 4.95 and 4.96 of the HBP are as under:

4.95 Procedure to apply for the Scheme for Rebate of State and Central Levies and Taxes (RoSCTL) and Additional Ad hoc incentive under RoSCTL

- a. The para 4.01 (c) of the FTP is about the RoSCTL. **The Gazette notifications of the Ministry of Textiles on the RoSCTL scheme and the Additional ad-hoc incentive under RoSCTL issued from time to time may be referred to.**
- b. An application for claiming rebate under RoSCTL and Additional Ad hoc incentive, shall be filed online, using digital signature, on DGFT website at <http://dgft.gov.in> with RA concerned in ANF4 R. The relevant shipping bills shall be linked with the on-line application by the exporter/ applicant online. There would be no requirement of linking e BRCs for applying for RoSCTL. A maximum of 50 shipping bills would be allowed to be attached in one single application by the exporter in the online module.
- c. **Separate online applications for claims under RoSCTL for shipping bills with Let Export date in the period 07.03.2019 to 31.12.2019 and with Let Export date on or after 01.01.2020 shall be made.**
- d. Facility of Split Scrips: Provisions of para 3.09 of the HBP shall apply mutatis mutandis.
- e. The Jurisdictional RA for application of the RoSCTL would be as per the para 3.06 (b) of the HBP. The applicants shall ensure that they are applying only to the concerned Jurisdictional RA, as per para 3.06 (b) of the Handbook of Procedures for getting the scrip and shall submit a declaration to that effect while applying for the scrip online. However, the limitation imposed in para 3.06 (a) regarding choosing a RA at the beginning of financial year and maintaining the same RA for all applications in that Financial year shall not apply.
- f. Choice of Port of Registration for RoSCTL Scrips: While making an online application

- i. Shipments from EDI Ports and Non-EDI Ports cannot be clubbed in one application.
 - ii. The applicant can chose the Port of registration for EDI enabled ports from any one of the ports from where export is made.
 - iii. In case of exports through non-EDI port, the port of registration shall be the relevant non-EDI port of exports. Accordingly, separate application shall be filed for each non-EDI port
- g. For applications in the period 07.03.2019 to 31.12.2019, the DGFT online system shall electronically populate the entitlement per shipping bill including the additional ad-hoc incentive and reduce/adjust MEIS wherever already granted.**
- h. After system based approval of the final entitlement, scrips will be issued by RAs, in a paperless mode. However, RAs shall scrutinize 2% percent of issued RoSCTL applications, under a Risk Management System (RMS), every week. The RMS cases will be randomly generated by the DGFT system online.**
- i. Registration of Scrips: Port of Registration of Scrips issued under RoSCTL would be as follows:
- i. Duty Credit Scrip (including splits) shall be issued with a single port of registration which shall be any one of the EDI ports from where export is made. In case of shipments from Non EDI ports, the Duty Credit Scrip (including splits) under RoSCTL shall be issued with a single port of registration which shall be the port of export.
 - ii. Duty credit scrip needs to be registered at the port mentioned on the scrip. This is to be done prior to allowing usage of duty credit. Once registered at EDI port, scrip can be automatically used at any EDI port for import and at any manual port under Telegraphic Release Advise (TRA) procedure.
 - iii. In case port of registration is a manual port, TRA shall be required for imports at any other port.
- j. Validity period and Revalidation: Duty Credit Scrip shall be valid for a period of 24 months from the date of issue and must be valid on the date on which actual debit of duty is made. Revalidation of Duty Credit Scrip shall not be permitted unless covered under paragraph 2.20(c) of HBP.**
- k. Last date of filing of application for Duty Credit Scrips: The applications for shipping bills**
- a. **For shipping bills with LEO date from 07.03.2019 to 31.12.2019, the last date for filing online claims will be 30.06.2020.**
 - b. **For shipping bills with LEO date on or after 01.01.2020, the last date for filing online applications will be within one year from the date of LEO.**

After these deadlines, no application can be filed and the shipping bills would be time barred. There is no provision of late cut under RoSCTL.

- l. Processing of Non EDI Shipping bills at RA: In case of Non EDI shipping bills concerned RA shall verify the details entered by the exporter from the original shipping bills before grant of scrip.
- m. A duplicate scrip may be issued under the RoSCTL, under the provisions of the para 2.24 of the Handbook of Procedures 2015-20.
- n. All exporters are eligible for making a claim under the RoSCTL, except the entities/IEC which are in the Denied Entity List of the DGFT.

4.96 Recovery Mechanism

- a. The record of shipping bills and other documents related to export, is required to be maintained by the applicant for a period of 3 years from the date of issuance of scrip for post issue scrutiny and recovery purposes. Licensing Authority may call such documents in original at anytime within 3years. In case the applicant fails to submit the original documents on demand by Licensing Authority, the applicant shall be liable to refund the rebate granted along with interest at the rate prescribed under Section 28AA of Customs Act, 1962, from the date of issuance of scrip.
- b. Also, there can be instances, where based on the application of the exporter, amount more than the eligible amount has been issued under RoSCTL, **while adjusting for MEIS or otherwise**. In such cases, concerned RA will examine the relevant scrip's electronic records and in case, an excess claim/ excess disbursement is noted by the RA, the applicant shall refund the excess claim with interest as prescribed in paragraph 3.19 of FTP.
- c. In case the applicant fails to refund the excess claim as stipulated above or does not respond to any communication by RA within 30 days of receipt of such communication, RA will initiate action as per FT (D&R) Act, 1992 and Rules.
- d. The rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. Action under the FT (D&R) Act, 1992 may be taken by the Regional Authorities for repayment of erroneous or excess paid RoSCTL. Further, the exporter is required to return any over-payment of rebate issued through the scrips arising from miscalculation. Where-ever recovery of such excess paid is due, interest shall also be paid by exporter at the rate of fifteen percent per annum calculated from the date of debit of the scrip till the date of repayment. In case the exporter returns the un-utilized scrips, no interest will be charged, however, penalty may be imposed under an Adjudication order on the grounds of mis-declaration or fraudulent practice.

3. The ANF 4 R is revised, and is at Annexure to this Public Notice.

4. The following para is added in the chapter 3 of HBP:

“3.01 (1) The excess/undue claims paid to the exporters under MEIS, for exports with Let Export date between the period 07.03.2019 to 31.12.2019, relating to apparel and made-ups (chapter 61, 62 and 63) will be suitably adjusted against RoSCTL and recoveries made, wherever due.”

Effect of this Public Notice: Based on notifications for Scheme for Rebate of State and Central Taxes and Levies (RoSTCL) by the Ministry of Textiles procedure in paragraphs 4.95 and 4.96 has been revised and Aayat Niryat Form (ANF 4R) has been revised. On account of introduction of RoSCTL, MEIS for items of the apparel and made-ups sector (chapter 61, 62 and 63) for exports made w.e.f. 07.03.2019 stands withdrawn.

Annexure to the Public Notice No. Dated January, 2020

ANF- 4 R

Application Form to Apply for the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) as notified in the para 4.95 and 4.96 of the Handbook of Procedures 2015-20)

Guidelines for Applicants

1. Kindly refer to Paras 4.95 and 4.96 of the HBP 2015-20 and Gazette Notifications published by the Ministry of Textiles on the ROSCTL, and declarations in the ANF 4R before applying.
2. Please note that based on Let Export date separate applications are required to be filed for shipping bills in the period 07.03.2019 to 31.12.2019 and for shipping bills from 01.01.2020.
3. The online E com module would auto-calculate the RoSCTL entitlement based on the rates/caps/ additional ad-hoc incentive notified by the Ministry of Textiles' Gazette Notifications as amended from time to time, after suitably adjusting for MEIS already issued for shipping bills in the period 07.03.2019 to 31.12.2019
4. Applicant is required to select/feed the details of one shipping bill at a time. A maximum of 50 shipping bills can be selected for rebate in one application

Part A

I.	Applicant Details:										
i	IEC No.										
ii	Name of the IEC										
iii	Address										
iv	Telephone No										
v	Valid / Active Email ID										

WHY CAN'T SUSTAINABLE FASHION BRANDS BE MORE AFFORDABLE?

Affordable fashion. The cost of buying sustainable fashion apparel is seemingly high. For this reason, sustainable fashion has been classified into the luxury category.

In essence, fashion is considered to be ethical and sustainable if it's environmentally friendly. Indeed, its production and use should be safe for the environment.

Furthermore, the labour force involved in all stages of production must be given fair wages and a safe working environment. Can brands meet these requirements and still sell the resulting items for an affordable price?

Fair Wages For Manufacturers of Affordable Fashion?



The Rana Plaza Disaster that happened in Bangladesh in April 2013 exposed a section of the fashion industry. A part that is not keen on fair wages and a safe working environment. As a matter of fact, it is customary for large fashion companies to outsource production to third world countries.

In these countries, labour costs are presumably low. The rates of unemployment are high. Locals are willing to work for low pay in unsafe environments.

The Rana Plaza disaster claimed 1,132 lives after a building housing five garment factories collapsed. These factories produced clothes for top global fashion brands.

Despite the building having shown cracks a day before the disaster, the factory workers were compelled to report to work. Additionally, workers who would disobey this directive were to be denied that month's meagre salary. Most victims in the disaster were women.

Ethical fashion believes in fair wages and a safe working environment for the people who work to produce fashion items. The pay for these workers is equal to work done. Sustainable fashion brands go above and beyond minimum wages in a bid to reward good craftsmanship.

A Safe Working Environment For Sustainable Apparel



Sustainable fashion brands prefer to produce locally. This way they reduce the carbon footprint through transport. They're also in control of the salaries their workers get. If outsourcing is done to another country the reason is not cheap labour but a genuine search for excellent craftsmanship or any other strategic reason.

When you see an unreasonably cheap piece of clothing, it implies that someone in the production line had been given a low wage. In fact, the application of the cruelty-free principle in fashion applies to both animals and human beings.

No animal should suffer for the benefit of fashion. Similarly, no human being should be exploited in the interest of fashion.

So, one of the main reasons for sustainable fashion clothing being expensive is ethical brands ensure people involved in the production of an item receive fair wages and work in safe environments.

Slow Fashion = Affordable Fashion



Ultimately, the aim of sustainable fashion brands is not to make quick money through massive irresponsible production. Sustainable fashion puts the welfare of the planet first. These brands strive to make slow fashion. Certainly, if clothes last longer the impact of fashion on the environment will be lesser.

Correspondingly, making long-lasting fashion demands good craftsmanship.

Significantly, it means that these fashion items are not rushed. Every detail is key to increase longevity. Indeed, such skilled and talented workers have to be remunerated accordingly.

Therefore, it costs more to produce sustainable fashion than fast fashion.

The Cost of Vegan Material

Human beings have made use of animal products, like leather and fur, for thousands of years. However, during this period, they discovered cheaper and efficient ways of producing these animal products.

In contrast, the vegan fashion industry has not been in existence for a very long time. Plant-based alternatives to leather have only been invented recently. Cruelty-free alternatives to fur have equally been made in the recent past.



The producers of these vegan fashion materials are still working on the efficiency required to lower costs. So, by continuing to support the vegan fashion industry these costs will eventually come down.

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