



Ministry of Textiles

Post-GST rates Notified to boost exports and employment generation in the labour intensive textiles and apparel sector

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In order to support exports of readymade garments and made-ups, Government vide Notification No. 14/26/2010- IT dated 24th November 2017 has notified post-GST rates under the scheme for Remission of State Levies (RoSL) on exports of readymade garments, made-ups and under AA-RoSL for garments.

Post-GST rates of RoSL are upto a maximum of 1.70% for cotton garments, 1.25% for MMF, Silk and Woolen garments and 1.48% for apparel of blends. Rates are upto a maximum of 2.20% for cotton made-ups, 1.40% for MMF and silk made-ups and 1.80% for made-ups of blends. For sacks and bags made of jute, the rate is 0.60%. The RoSL rate for garments under AA-AIR combination is 0.66%.

Notification of post-GST RoSL rates for rebate of state levies/taxes is in pursuance of the decision of Government of India to boost exports and employment generation in the labour intensive textiles and apparel sector. The Notification is in supersession of Ministry of Textiles Notification No 14/26/2016-IT dated 28.9.2017. These rates shall be effective from 01.10.2017. Further, DGFT has enhanced the rates under the Merchandise Exports from India Scheme (MEIS) from 2% to 4% on readymade garments and made ups w.e.f 1st November 2017 till 30th June 2018. These measures are expected to boost the exports of garments and made-ups from India.

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