

THE 69th NATIONAL GARMENT FAIR :

India's Largest Apparel Trade Show



The Clothing Manufacturers Association of India (CMAI) is the pioneer and the most representative Association of the Indian apparel industry. CMAI organized 69th edition of its flagship shows National Garment Fair (69th NGF) from Monday, 15th July 2019 to Thursday, 18th July 2019 (4 Days) at Bombay Exhibition Centre, Mumbai.

Like last few editions, 69th NGF was also a 'No Decoration Fair', i.e., all the stalls were Shell Scheme only and no bare space was allotted.

RMB Event Management Pvt Ltd. has been an Event Infrastructure provider for NGFs for more than 25 years. For 69th NGF too, RMB provided all the infrastructure including airconditioned waterproof structure, platform,

shell scheme stalls, walkways, Registration and Cafeteria.

The Major highlight of the show was the erection of close to 1,000 stalls covering an area of approx. 34,000 sqm along with Registration Area of 3,000 sqm all in system panels. The total area covered in Prefab Aluminium Octanorm system panels was more than 37,000 sqm. This might be the largest shell scheme area ever executed for a trade show in India.

Another highlight of the show was covered air-conditioned Cafeteria and walkway, both with transparent roof fabric. Participants of the show could enjoy natural light and famed Mumbai monsoon rains from the comforts of a waterproof structure.



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Presents
4TH EDITION OF
INDIA EXPO
SHOP 2019

MESSAGE FROM THE SENIOR VICE PRESIDENT DESK



Dear Friends,

It gives an immense pleasure to present IESA Times – July, 2019 edition. This E-newsletter publishes a brief story about our member's projects done with huge infrastructures. In the current edition, we are covering the 69th National Garment Fair 2019 which was executed by RMB Event Management Pvt. Ltd. NGF is the India's largest apparel trade show and it is really a matter of pride for IESA.

An article with details on GST Amendments under Finance Bill 2019 is also published in this Issue authored by CA Shri Raman Kahuwala. We are regularly updating members on changes and amendments in GST through this Newsletter. We hope the information provided by Shri Raman Kahuwala is informative and useful to our members.

In keeping up with the trend of Digitalization and Social Media, the Association is also revamping the IESA website to better serve members. We urge you all to kindly be active on IESA's social media pages and give your opinions and comments as well as "LIKE" and "FOLLOW" us on Facebook, Instagram and Linked-In pages.

For the success of any Association, support and collaboration of members are needed so that better services can be provided thereby upholding Association objectives and purposes. We encourage you to drop an email to the IESA Secretariat for any comment for improvement.

Last but not least, on behalf of IESA, we look forward to see your positive participants in IESA's future activities.

Best Wishes,

Sunil More
Senior Vice President, IESA

IESA NEWLY JOINED MEMBERS

SL.	COMPANY	CONTACT PERSON	NATURE OF BUSINESS	CITY
1	ANUSH RANGANADH	Mr. Anusha Ranganadh	Corporate Trainer, Freelance EMCEE, Team building Expert	Chennai
2	B.S. KATURE	B.S. KATURE	Mandap, Furniture & Electric Contractors	Pune

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FAB INDIA STRUCTURES PVT. LTD.



Exemplary Service Award

FAB INDIA received the award for Exemplary Service in Exhibition Excellence Awards 2019 Ceremony. The event was held at India Expo Mart, Noida. In choosing the recipient, several parameters are considered by the Panel that includes—quality, quantity produced, innovative designs developed, etc., thus it is a very prestigious honour in the Exhibition Industry.

Event photos can be accessed at:

<https://www.flickr.com/photos/139680705@N03/>

Awards function video:

<https://www.youtube.com/channel/UCF9phw5mxikNEq3Gwb0aHdw>



Mr. Jatinder Chugh receiving the Exhibition Excellence Award - 2019

<p>ALUMINIUM & M.S. TENT HANGERS HEXAGONE PAGODA/MARQUEES DOUBLE DECKER</p>	<p>← CLEAR SPAN PORTABLE STRUCTURES</p>	 FAB INDIA STRUCTURES PVT. LTD. A complete solution for Portable & Permanent Structures Website : www.pjfabindia.com	<p>CUSTOMIZED ARCHITECTURAL BUILDINGS →</p>	<p>METRO STATIONS CONVENTION CENTRES MALLS / EDU. INSTITUTES STADIUMS / FACTORY SHEDS</p>
<p>"Leaders in Designing & Manufacturing of Clear Span Portable Structure since 1979"</p>		<p>"Customised Infrastructure services since 1971"</p>		



CA DEEPIKA GUPTA

KEY HIGHLIGHTS POINTS OF FINANCE BILL (No. 2) 2019 – GST

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CA RAMAN KHATUWALA

Composition Schemes:

Finance Bill 2019 seeks to amend Section 10 of the Central Goods and Services Tax Act 2017 (herein after called CGST Act 2017) so as to provide alternative composition scheme for supplier of services or mixed suppliers (not eligible for the

provision value not exceeding ten per cent of turnover in a State or Union territory in the preceding financial year or Rs five lakhs, whichever is higher.

Scheme was not available for Supplier of Services or Mixed Supplier.

The Central Govt vide Notification no.

2019 and proposes to provide composition scheme to Supplier of Services or Mixed Supplier those are not covered under present composition scheme to pay GST @ 6% but aggregate turnover of supplier should not exceed Rs fifty lakhs.

Further, the Finance Bill 2019 also proposes to exclude the value of interest income arising by of extending of deposit, loans or advances while calculating the value of aggregate turnover of Rs 1.50 crore for the existing composition dealers.

Requirement of Registration under GST:

Finance Bill 2019 seeks to amend Section 22 of the Central Goods and Services Tax Act 2017 so as to provide for higher threshold exemption



earlier composition scheme) having an annual turnover in preceding financial year upto Rs fifty lakhs.

As per Section 10 of CGST Act 2017, **only Supplier of Goods and Supplier of Food Service can opt for Composition Scheme with Service**

2/2019 dt. 7th March 2019 has provided a special mechanism for registered persons engaged in supply of service or were mixed supplier.

Finance Bill 2019 now merges the provision of the Notification no. 2 / 2019 into Section 10 of CGST Act



limit - from Rs twenty lakhs to Rs forty lakhs in case of supplier who is engaged exclusively in the supply of goods.

Finance Bill 2019 seeks to amend **threshold limit for registration for supplier exclusively engaged in supply of goods. The benefit of higher exemption limit is not available to supplier of service.**

Finance Bill 2019 further provides that higher limit of exemption will be available to the supplier of goods even if he has earning of interest income arising from extending of deposits, loans or advances.

Authentication of Registered Person or person seeking registration under GST:

Finance Bill 2019 seeks to amend Section 25 of the Central Goods and Services Tax Act 2017 so as to provide for **mandatory Aadhaar submission** or authentication for persons **who intend to take or have taken registration under the said Act** in such manner as may be notified by the Government.

New sub-sections (6A), (6B) and (6C) in Section 25 of the Central Goods and Services Tax Act

2017 have been inserted to provide for Aadhar or such other alternative means (in case of non- availability of Aadhar) of authentication under GST registration. The government may specify certain category of persons who shall be kept out of such compliance.

All existing registered person shall have to start the process of Aadhar verification or other alternative means from dates prescribed. In case of failure to undergo such authentication, registration allotted to such person shall be deemed to be invalid.

Digital Payment:

Finance Bill 2019 seeks to insert a new Sec 31A in Central Goods and Services Tax Act 2017. This new section provides that the Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services



or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.

Filing of GST return:

Finance Bill 2019 seeks to replace the existing Sec 39 of Central Goods and Services Tax Act 2017.

The proposed amendment in Sec 39 (1) says that every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed.

Finance Bill 2019 further provides in Sec 39 (1) that the Government may,

on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

Finance Bill 2019 further provides to replace Sec 39(2). It provides that a registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.

Finance Bill 2019 further provides to replace Sec 39(7). It provides that every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or subsection (5), shall



pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return.

Finance Bill 2019 further provides in Sec 39 (7) that every registered per-

son furnishing return under the proviso to subsection (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed.

Finance Bill 2019 further provides in Sec 39 (7) that every registered person furnishing return under subsection (2) shall pay to the Government the tax due taking into account turnover in the State or Union territory, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.

Hence upon passage of the above amendment in Sec 39 of the Central Goods and Services Tax Act 2017, Composition taxpayers who were till now making quarterly payments and filing quarterly returns as well as Annual Return (GSTR-9A), will henceforth file only annual return from the dates to be prescribed.

Further, the last date of taxes payment is proposed to be delinked from the due date of return filing. The payment of taxes may be required at an earlier date than the date of return filing.

Annual Return:

Finance Bill 2017 seeks to amend Sec 44 of the Central Goods and Services Tax Act 2017 and provides that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnish-

ing the annual return for such class of registered persons as may be specified therein.

Transfer of amount from one head to another:

Finance Bill 2019 seeks to amend Section 49 of the Central Goods and Services Tax Act 2017 so as to provide facility to the taxpayer to transfer an amount from one head to another in the electronic cash ledger.

Money of some taxpayer stuck in cash ledger due to payment in wrong head, so government provide amendment and now register person has the facility to transfer any amount from one head to another or make transfers within the heads.

Subsequent to amendment, a registered person shall be able to transfer tax available in the electronic cash ledger maintained under an act to the electronic cash ledger maintained under another act.

Similarly, if tax has been paid under wrong head – like instead of depositing tax under Late fees, the tax has been deposited under Penalty. Subsequent to the amendment in Sec 49 of the CGST Act 2017, the registered person shall be able to transfer the tax to correct head.

However, it may be noted that the Finance Bill 2019 proposes to transfer the tax from electronic cash ledger. It doesn't give the same facility of transferring tax appearing under electronic credit ledger.

Interest under GST:

Finance Bill 2019 seeks to amend Sec-

tion 50 of the Central Goods and Services Tax Act 2017 so as to provide for **charging interest only on the net cash tax liability**, except in those cases where tax is paid subsequent to initiation of any proceedings under section 73 or 74 of the Act.

There was a lot of confusion among taxpayers whether interest on late payment of tax should be calculated on gross tax liability or net cash liability. The government has now provided that interest shall be charged only on net cash liability.

However, there is one exception to this rule wherein interest shall be levied on gross tax liability. Where returns are filed subsequent to initiation of any proceedings as per Section 73 or 74 under GST regime, the interest shall be levied on the gross tax liability.

Refund of GST:

Finance Bill 2019 seeks to amend Section 54 of the Central Goods and Services Tax Act 2017 so as to provide The Government may disburse the refund of the State tax in such manner as may be prescribed.

National Appellate Authority for Advance Ruling:

Finance Bill 2019 seeks to insert new Sections 101A, 101B and 101C in the Central Goods and Services Tax Act 2017. The proposed new sections seek to provide for constitution of the **National Appellate Authority for Advance Ruling**. It also provides for qualification, appointment, tenure, conditions of services and manner of removal of the President and Members



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EEMA's RECOMMENDATIONS ON DELHI GOVERNMENT'S RECENTLY PROPOSED POLICY ON HOSTING EVENTS IN DELHI

EEMA presented their recommendations to the Delhi Government as a Draft Policy that speaks for Holding Social Functions in Hotels, Motels, and Low-Density Residential Areas in National Capital Territory - Delhi. This is an initiative by EEMA to communicate the feedback and recom-

into action, it will affect the livelihood of masses for which EEMA seeks an opportunity to be heard by the Government.

Clauses proposed by the Delhi Government are, maximum numbers of guests should be according to the

capacity. Security amount of Rs.5 lacs to be paid for social functions in hotel, motel, and LDRA.

Recommendations by EEMA are, the limit in a number of invitees and guests should be relaxed. LDRA should be allowed to construct per-



Left to right—*Sanjeev Pasricha, CEO, C.S. Direkt; Samit Garg, Founder Director, E Factor & SkyWaltz; Chetan Vohra, Director, Wedding Line; Rajeev Jain, Director, Rashi Entertainment; Manish Sisodia, Deputy Chief Minister of Delhi; Sabbas Joseph, Founder-Director, Wizcraft International; Suresh Samudre, Chairman, EEMA.*

mendations on the draft policy to the government.

The Government of NCT of Delhi is trying to regulate a policy for the events and social gatherings to streamline them in order to lessen the wastage of food and water, pollution, and facilitate the better management of traffic and parking of vehicles. If the draft policy is brought

load factor @ 1.5 sqm/person or number of car parking multiplied by four. The requirement of the tent to be compulsorily dismantled after the function is over. The social function should be held only in authorized/ approved spaces (excluding residences and open spaces in Bungalows like in New Delhi). CCTV cameras should be installed with a minimum of 30 days of recording ca-

manent structures for multiple numbers of Social functions. Social functions should be allowed in residential spaces also subject to usual traffic laws. The recording capacity of the CCTV camera should be limited to a week. Security amount is prohibitively excessive if charged for every event.

SOURCE : EVENTFAQS Bureau Industry Watch

UPCOMING EXHIBITIONS / EVENTS

DATE	EXHIBITION / EVENT	LOCATION
07-10 August, 2019	IHE - India Intt. Hospitality Expo 2019	Greater Noida, India
07-11 August, 2019	Decorex Joburg 2019	Johannesburg, South Africa
08-10 August, 2019	IIJS-India Intt. Jewellery Show 2019	Mumbai, India
08-10 August, 2019	India Surface Finishing & Coat India Expo 2019	New Delhi, India
09-10 August, 2019	Pharma B2B Expo 2019	Hyderabad, India
09-11 August, 2019	5th Wood Tech India 2019	Chennai, India
09-11 August, 2019	Complast Sri Lanka	Colombo, Sri Lanka
09-11 August, 2019	Decorise, 2019	Ahmedabad, India
09-12 August, 2019	India International Jewellery Show	Mumbai, India
10-12 August, 2019	Auto Show	New Delhi, India
10-12 August, 2019	Garment & Textile Industry Exhibition	New Delhi, India
16-18 August, 2019	Construction Architecture Interior Expo	Hyderabad, India
16-18 August, 2019	E-Commerce Expo	Bengaluru, India
17-19 August, 2019	Footwear India Expo 2019	New Delhi, India
19-21 August, 2019	Asia Bakery Show 2019	New Delhi, India
21-24 August, 2019	Gifts India International 2019	Mumbai, India
23-25 August, 2019	Food Pro	Chennai, India
23-25 August, 2019	Indian Traditional Healthcare Exhibition	Hyderabad, India
23-25 August, 2019	IPLEX	Bengaluru, India
25-27 August, 2019	Western Food service & Hospitality Expo	Los Angeles, USA
27-28 August, 2019	Big Cine Expo	Mumbai, India
28-30 August, 2019	Aahar Ways Expo	Goa, India
28-31 August, 2019	Pack Plus Expo	New Delhi, India
29-31 August, 2019	16th Everthing About Water Expo 2019	IEML, Greater Noida, India
30 August - 01 Sept., 2019	AgriTech India	Bengaluru, India
04-07 September, 2019	EUROBIKE The Global Show	Friedrichshafen, Germany
05-07 September, 2019	Agritex Hyderabad	Hyderabad, India
05-07 September, 2019	Coat India 2019	New Delhi, India
05-07 September, 2019	ISTFE - India Surface Treatment & Finishing Expo 2019	New Delhi, India
05-14 September, 2019	Paris Design Week 2019	Paris, France
06-08 September, 2019	Media Expo - Delhi 2019	New Delhi, India
10-14 September, 2019	Bangkok Gems & Jewelry Fair	Bangkok, Thailand

IMPORTANT NOTICE : We advice to all readers, please double check the Dates / Venue and general information by directly visiting to the exhibitions' websites. The above info might be changed due to unknown reason to us.

FROM THE NEWSLETTER EDITOR

Dear Readers,

Welcome to IESA Times E-newsletter of July, 2019 edition.

In the current edition, we have focused on the key highlights of Finance Bill 2019 on GST authored by CA Raman Khathuwala. Hope you will get useful updates on GST. Further, if you have any query, please feel free to write us.

The 69th National Garment Fair was held on 15-18 July, 2019 in Mumbai. Our esteem member RMB Event Management Pvt. Ltd. was event infrastructure provider of NGF 2019. The RMB Event team did an incredible work for the expo. We appreciate their hard work and sharing photos of NGF 2019 in this edition.

In order to keep the readers widely interested and updated, we have, of course, continued with the

communicating significant events and activities of the exhibitions & events industry. Therefore, we would like to take this opportunity to, again, invite the timely submissions of article, reports and technical information to us.

Please send the reports / information as per the guidelines mentioned below, the deadline for submitting the details is 20th August, 2019:

1. Document Format: MS Word Format
2. Article Length: Maximum 250-300 words
3. Photographs: TIFF or JPG format in high resolution
4. Advertisement: Strip Advertisement (Paid only)

We sincerely hope that the esteemed readers will find the present issue of IESA Times more interesting, informative and useful. Your feedback will definitely help us in continuously upgrading and improving the contents of our E-newsletter.

IESA Secretariat:

Ms. Anita

Executive Secretary

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