To

All Members of the Council

Dear Sir / Madam,

Subject : Regarding members inputs on Inverted Tax Structure in GST regime

As you are aware that Union Finance Minister Nirmala Sitharaman, in her 2021 Budget announcements, said every possible step would be taken to smoothen the Goods and Services Tax (GST) structure further and remove anomalies such as inverted duty structures.

The term ‘Inverted Tax Structure’ refers to a situation where the rate of tax on inputs purchased (i.e. GST Rate paid on inputs received) is more than the rate of tax (i.e. GST Rate Payable on outward supplies) on outward supplies.

In this regard our council is in process of seeking inputs from the members suffering from Inverted Tax Structure in GST regime. Members are requested to kindly furnish following details :-

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<tr>
<th>Sr. No.</th>
<th>Company name</th>
<th>City</th>
<th>Contact person name with mobile number</th>
<th>Name of finished goods</th>
<th>HS code</th>
<th>GST rate</th>
<th>Name of raw material</th>
<th>HS code</th>
<th>GST rate</th>
<th>Remark</th>
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Kindly revert on or before 08.02.2021 to the undersigned at bharti@plexconcil.org

Best regards

Bharti Parave
Asst. Director – Trade & Policy

THE PLASTICS EXPORT PROMOTION COUNCIL