



(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

04.02.2021

All Members of the Council

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 :-

[illegible]

Kindly revert on or before 08.02.2021 to the undersigned at bharti@plexconcil.org

Best regards

Bharti Parave

Asst. Director – Trade & Policy

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