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Ancient Global Fabrics - Key Insights

Contd. from Issue No. 50 dated 15 March, 2022

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Ancient African Fabrics

The earliest preserved textiles dating first millennium AD were discovered in the caves of Kissi in northern Burkina Faso in West Africa; made of wool, fine animal hair and dried skin. Fabrics were also discovered from the city of Benign in Nigeria. From the 14th century many of the West African and Central African textiles were used as currency, when there were long trading connections with

EXPERT'S Column



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the North and Northeast. A recent study (Magneta, Sonja 2008) has reported the discovery of different caves located in Libya, Niger, Kissi, Mali and Nigeria, with archaeological evidences of various textile fragments including camel, raffia, wool and cotton. These can be dated to a period between the first millennium BC to late 13th century.

Reconstructing the body of archaeological evidences has been difficult due to the extreme weather conditions in Africa.

Textile Weaving

The century old weaving method of strip-weaving to create fabrics was practised in West Africa. Mande weavers and Tellem people were the first to master this art. Findings at the Bandiagara escarpment prove the existence of strip weaving in Mali since the 11th century. From Mali it spread across West Africa, Ivory Coast and Ghana. Raffia fibres from dried raffia palm leaves have been used in West Africa and Central Africa since ages, since they were widely available in the grasslands in Cameroon, Ghana and Nigeria. Other fibre materials like undyed wild silk and bark cloths from fig trees were used for ceremonial occasions in Uganda, Cameroon and the Congo. Over time, most of these fibres were replaced with cotton. Textiles were woven on horizontal or vertical looms with different variations depending on regions.



The Yorouba in Nigeria used single heddle looms with extra strings, while the Kuba raffia weavers set the heddles at 45 degrees. Double heddle frames were used by Asante silk weavers, Ewe and Cameroonian cotton weavers, the Djerma weavers in Niger and Burkino Faso. In Ethiopia, the Asamhara weavers used double heddle pit-treadle looms where the weaver sits on the edge of a small pit dug in the ground. Berbers in North Africa and Yorouba in Nigeria used broad upright vertical looms to weave cotton clothes, while double heddle vertical looms were used in Cameroon and Congo. Portable tripod looms used by Mande weavers are today unique to Sierra Leone and Liberia.

West Africa

Asante Kente: The Asante were the dominant people on the West African Gold Coast (present day Ghana). Controlling the only source of gold in that region, they traded with other African



states and later with Europeans when they came in contact with the Portuguese in the 15th century . With their rich source of gold, they made all sorts of jewellery, amulets and talismans. In the 18th century, the Asante acquired the knowledge of strip weaving through trade and became reputed

for weaving Asante kente clothes made of cotton and silk. The word 'kente' means a basket which infers a checkerboard pattern cloth. Cotton for 'kente' was grown locally, while the silk was imported. In the present day, 'kente' is confined to the rich high society, thanks to its long history

of association with Asante royalty, documented through later findings.

Ewe Kente: Kente cloth were worn by the Ewe who lived in the Asante kingdom in the 18th century. The Ewe adopted 'kente' weaving from



the Asante with some important differences. Ewes wove cotton instead of silk or rayon and introduced floating figurative weft patterns representing probes. The Ewe 'kente' was not limited to use in the royal society, though they would be worn on special occasions. A greater variety of patterns and functions exist in Ewe 'kente' though they are mostly indicative as a symbolism of daily routine of life than with social standing or wealth.

Nigerian Aso Oke: Nigerian 'Aso Oke' known as the top cloth, is the most prestigious handwoven cloth of the Yorouba of Nigeria because of the timing, precision and expertise of weaving required to weave this fabric. Indigo coloured 'Aso Oke' required the handwoven threads to be dyed 14 times to acquire the desired colour. Technically 'Aso Oke' was woven from cotton and imported or domestic silk. 'Aso Oke' outfits are still worn on special occasions like weddings, naming ceremonies and religious festivals.



East Africa

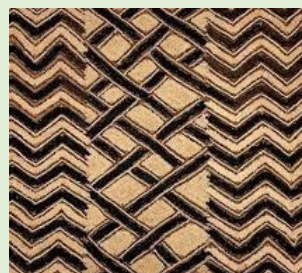
Although the nation is called the cradle of cotton, it has now been historically proved

that cotton was introduced to the region by Arab merchants around the 1st century AD. The most common garment was the white cotton 'shamma', a toga like shawl worn by both men and women. The manner of wearing the 'shamma' indicated mood, attitude and intention.



Central Africa

Kuba Raffia
: The Kuba of Central Africa are the people with the widest range of skills in weaving textile in Africa including cloths from raffia palm leaves. The Kuban kingdom's need for traditional textiles for ceremonies have sustained their traditional cloths



and weaving techniques from the height of the kingdom between 17th and 19th century till today.

Unlike the other African countries where mill-woven textiles and synthetic fibres have replaced handwoven and homespun clothes; the traditional handwoven raffia weaving skills have been preserved, because raffia fibre looms could not adapt to the modern trends. Thus, raffia is one of the most important indigenous fibres

used in Central Africa, including Cameroon, Congo and the Democratic Republic of Congo. Raffia palms grow in abundance in this region. The raffia fibres are harvested from the palm trees and the upper skin is stripped and left to dry in the sun. These raffia fibres are woven into clothes as well as mats. Raffia weaving was also found in the Eastern part of Madagascar where contemporary raffia warps are tie-dyed with multiple colours.

Barkcloth: It is one of the first important fabric made in tropical Sub-Saharan Africa and has ceremonial and ritual importance in Uganda, Cameroon and the Congo. To make the traditional barkcloth, the outer bark of the fig



tree is first scraped away; then the inner bark is peeled upwards off the tree. The bark is then boiled in water to soften it and rhythmically beaten with heavy wooden mallets on a log until it expands four times into a thin and soft cloth. The cloth is dried in the sun where it darkens to a deep brown, while the exposed trunk of the fig tree is wrapped in banana leaves as protection while new bark grows for another harvest. This is sustainability at its best! Historians date the origin of the barkcloth to the Kimera reign, who ruled Uganda's Buganda kingdom from around 1374 to 1404. Initially, only the royalty wore barkcloth, but later it became common and was

used as a wrap, for use in religious ceremonies and as burial shrouds.

South Africa

Madagascar silk : The island of Madagascar lies to the East coast of Africa separated from the mainland by the Mozambique channel. Malaysian Polynesians colonised the island in the first millennium and brought weaving techniques and burial customs to the island and rest of Africa through trade. Cotton is grown all over the island, but there are 13 varieties of locally grown silk. The silk is long and woven on a single heddle loom.

North Africa: In Egypt, flat woven rugs called kilims have been in use used at least since the 5th century. Kilim weaving was highly developed during between the 7th and 18th centuries, Mamluks and Barbarians of North

Africa practised this art. Even today the craft is popular in Africa and Asia and kilims are often used as prayer rugs.

Conclusion:

The article started its journey from the ancient archaeological evidences of fabrics, documenting the origin of textiles in different parts of the world and depicting the textile manufacturing skills involving diverse fibres occurring in various regions over a period of time. Discussing the global heritage of textiles will hopefully provide food for thought for the present-day textile world.

(The views expressed in this column are of the author and not that of Cotton Association of India)

Task for Year End Compliances for GST

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EXPERT'S Column



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representation and Website Committee (2016-2017 and 2019-2020).

He is an accredited GST trainer from the National Academy of Customs, Excise & Narcotics, Faridabad. He has delivered lectures on GST at various trade forums, professional associations and also at departmental outreach programmes. He has also participated in various GST discussions in the print and electronic media.

- 1. Composition - (to whomsoever applicable)**
Opting or opting out Composition till 31-3-2022 for FY 22-23.
- 2. QRMP (to whomsoever applicable)**
Opting or opting out QRMP till 30-4-2022 for FY 22-23.
- 3. LUT (to whomsoever applicable)**
Apply LUT in case of Exporters for FY 22-23.

- 4. Fetch Bill of Entry -**
Import bill of entry data fetch for all imports made in FY 21-22 by search Bill of Entry - for those whom import not appearing in GSTR 2A.
- 5. GST Refund for FY 20-21 OR FY 21-22 Current year - if pending - (to whomsoever applicable)**
Refund of following can be applied. If pending, do file refund application asap.
ITC refund for Inverted duty structure

ITC in case of Export under LUT
 ITC refund in case of Merchant Export 0.01%
 IGST in case of SEZ with pay
 ITC in case of SEZ under LUT

remember – for F.Y 20-21 the last date is 31st March 2022

6. Reconciliation of GSTR 2B with the purchase invoices–

Input tax credit shall be availed by the recipient subject to satisfaction of the condition “Supplier has furnished the details of Invoices in Form GSTR 1. Do reverse if ITC not reflecting in GSTR 2B.

7. Reconciliation of GSTR 2A with the purchase invoices and taking Pending ITC –

Do check your GSTR 2A of 21-22, if any ITC which is reflected in GSTR-2A and you have not claimed credit in any previous months GSTR3B then Its better you avail this ITC in 21-22 only i.e March GSTR 3B.

8. Reconciliation of GSTR 1 with GSTR 3B –

Identify any difference in GSTR 3B vs GSTR 1 and reconcile in March return only. Also reconcile with books. There may be sometime Credit note Debit note not shown in GSTR 1 or GSTR 3B or both.

9. TDS Credit Acceptance- (to whomsoever applicable)

TDS credit acceptance for period till March 2022. Here, we are talking about TDS OF “GST”. IF any TDS is being deducted under GST, accept the TDS credit on the GST portal (month to month basis). By doing so, the amount will be credited in cash ledger.

10. Self Invoice in RCM –

Maintenance of Self invoice or Payment Voucher in case of RCM tax. This seems to be an ignored act where in, it is required to issue self-invoices and payment vouchers.

11. Things to Check in Outward side –

GST needs to be charged on following incomes:

1. Sale of fixed asset or sale of car – Forgot to charge GST on these
2. Rent on Commercial Property received but GST has not been collected and paid
3. Freight Charged by supplier on goods sold but forgot to charge GST on that
4. Commission Income earned but GST not charged
5. Purchase return shown as “Sales ” and

discharged GST as “Outward tax” wrongly.

If any such cases, then rectify such mistakes in March 2022 return

12. Things to check in RCM –

If any GST needed to be paid under RCM but not paid ON (1) Advocate Fees (2) Security Services (3) Import of services (4) Transportation / Freight (whether on Inward or Outward).

If not paid, pay in March 2022 return

13. Things to Check in ITC Side –

1. If wrongly taken ITC but not reversed IT i.e claimed wrong ITC u/s17(5) also if

Destroyed/Lost | Personal Expenses or Exempted Goods Manufactured then you need to reverse it (R. 42/43).

2. Wrongly claimed ITC twice. Expenses/ Purchase bill entered twice so claimed ITC twice.

3. Wrongly claimed IGST instead of CGST + SGST.

4. Wrongly claimed CGST + SGST instead of IGST.

5. Sales return shown as Purchase and claimed ITC on that.

In such cases, rectify in March 2022.

14. ITC 4 – For Those Who Sent Goods On Job Work (to whomsoever applicable) if pending for 21-22 or earlier year, file ASAP.

With effect from 1st October 2021, the frequency of filing the ITC-04 form has been revised:

(1) Those with Turn Over more than Rs.5 cr – Half-yearly

(2) Those with Turn Over up to Rs.5 cr – Yearly

15. E-Invoice (to whomsoever applicable).

E-invoice is a process through which a normally generated invoice is authenticated by GSTN. Post authentication, each invoice will be issued an IRN.

If Turn Over has exceeded 20 Cr in any preceding FY i.e. 17-18 TO 21-22, then E- Invoicing would be applicable from 1- 4- 2022.

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COTTON ASSOCIATION OF INDIA



**COTTON
ASSOCIATION
OF INDIA**
Established in 1957
ISO 9001:2015

**A CHILD'S CHILDHOOD IS FOR LEARNING
DON'T USE THEIR CHILDHOOD FOR EARNING
SAY NO TO CHILD LABOUR**



Since 1921, we are dedicated to the cause of Indian cotton.

Just one of the reasons, you should use our Laboratory Testing Services.

The Cotton Association of India (CAI) is respected as the chief trade body in the hierarchy of the Indian cotton economy. Since its origin in 1921, CAI's contribution has been unparalleled in the development of cotton across India.

The CAI is setting benchmarks across a wide spectrum of services targeting the entire cotton value chain. These range from research and development at the grass root level to education, providing an arbitration mechanism, maintaining Indian cotton grade standards, issuing Certificates of Origin to collecting and disseminating statistics and information. Moreover, CAI is an autonomous organization portraying professionalism and reliability in cotton testing.

The CAI's network of independent cotton testing & research laboratories are strategically spread across major cotton centres in India and are equipped with:

- State-of-the-art technology & world-class Premier and MAG cotton testing machines
- HVI test mode with trash% tested gravimetrically

LABORATORY LOCATIONS

Current locations : • **Maharashtra** : Mumbai; Yavatmal; Aurangabad; Jalgaon • **Gujarat** : Rajkot; Ahmedabad • **Andhra Pradesh** : Adoni
• **Madhya Pradesh** : Khargone • **Karnataka** : Hubli • **Punjab** : Bathinda • **Telangana**: Warangal, Adilabad



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UPCOUNTRY SPOT RATES													(Rs./Qtl)
Standard Descriptions with Basic Grade & Staple in Millimetres based on Upper Half Mean Length [By law 66 (A) (a) (4)]								Spot Rate (Upcountry) 2020-21 Crop March 2022					
Sr. No.	Growth	Grade Standard	Grade	Staple	Micronaire	Gravimetric Trash	Strength /GPT	14th	15th	16th	17th	18th	19th
1	P/H/R	ICS-101	Fine	Below 22mm	5.0 – 7.0	4%	15	15353 (54600)	15213 (54100)	15072 (53600)	14932 (53100)		15016 (53400)
2	P/H/R (SG)	ICS-201	Fine	Below 22mm	5.0 – 7.0	4.5%	15	15494 (55100)	15353 (54600)	15213 (54100)	15072 (53600)	H	15157 (53900)
3	GUJ	ICS-102	Fine	22mm	4.0 – 6.0	13%	20	11389 (40500)	11389 (40500)	11389 (40500)	11529 (41000)		11670 (41500)
4	KAR	ICS-103	Fine	23mm	4.0 – 5.5	4.5%	21	-	-	-	-		-
5	M/M (P)	ICS-104	Fine	23mm	4.5 – 7.0	4%	22	19122 (68000)	19037 (67700)	19122 (68000)	19206 (68300)	O	19346 (68800)
6	P/H/R (U) (SG)	ICS-202	Fine	27mm	3.5 – 4.9	4.5%	26	21062 (74900)	20977 (74600)	21062 (74900)	21174 (75300)		21455 (76300)
7	M/M(P)/SA/TL	ICS-105	Fine	26mm	3.0 – 3.4	4%	25	19037 (67700)	18953 (67400)	19037 (67700)	19122 (68000)		19262 (68500)
8	P/H/R(U)	ICS-105	Fine	27mm	3.5 – 4.9	4%	26	21259 (75600)	21174 (75300)	21259 (75600)	21371 (76000)	L	21652 (77000)
9	M/M(P)/SA/TL/G	ICS-105	Fine	27mm	3.0 – 3.4	4%	25	19600 (69700)	19515 (69400)	19600 (69700)	19712 (70100)		19853 (70600)
10	M/M(P)/SA/TL	ICS-105	Fine	27mm	3.5 – 4.9	3.5%	26	20303 (72200)	20218 (71900)	20303 (72200)	20415 (72600)		20556 (73100)
11	P/H/R(U)	ICS-105	Fine	28mm	3.5 – 4.9	4%	27	21821 (77600)	21737 (77300)	21821 (77600)	21934 (78000)	I	22215 (79000)
12	M/M(P)	ICS-105	Fine	28mm	3.7 – 4.5	3.5%	27	21877 (77800)	21793 (77500)	21877 (77800)	21990 (78200)		22271 (79200)
13	SA/TL/K	ICS-105	Fine	28mm	3.7 – 4.5	3.5%	27	21934 (78000)	21849 (77700)	21934 (78000)	22046 (78400)		22327 (79400)
14	GUJ	ICS-105	Fine	28mm	3.7 – 4.5	3%	27	21849 (77700)	21765 (77400)	21849 (77700)	21962 (78100)	D	22243 (79100)
15	R(L)	ICS-105	Fine	29mm	3.7 – 4.5	3.5%	28	20977 (74600)	20893 (74300)	20977 (74600)	20977 (74600)		21259 (75600)
16	M/M(P)	ICS-105	Fine	29mm	3.7 – 4.5	3.5%	28	22327 (79400)	22243 (79100)	22327 (79400)	22468 (79900)		22749 (80900)
17	SA/TL/K	ICS-105	Fine	29mm	3.7 – 4.5	3%	28	22383 (79600)	22299 (79300)	22383 (79600)	22524 (80100)	A	22805 (81100)
18	GUJ	ICS-105	Fine	29mm	3.7 – 4.5	3%	28	22130 (78700)	22046 (78400)	22130 (78700)	22215 (79000)		22496 (80000)
19	M/M(P)	ICS-105	Fine	30mm	3.7 – 4.5	3.5%	29	22946 (81600)	22861 (81300)	22946 (81600)	23086 (82100)		23368 (83100)
20	SA/TL/K/O	ICS-105	Fine	30mm	3.7 – 4.5	3%	29	23086 (82100)	23002 (81800)	23086 (82100)	23227 (82600)	Y	23508 (83600)
21	M/M(P)	ICS-105	Fine	31mm	3.7 – 4.5	3%	30	23227 (82600)	23143 (82300)	23227 (82600)	23340 (83000)		23621 (84000)
22	SA/TL/K / TN/O	ICS-105	Fine	31mm	3.7 – 4.5	3%	30	23311 (82900)	23227 (82600)	23311 (82900)	23424 (83300)		23705 (84300)
23	SA/TL/K/ TN/O	ICS-106	Fine	32mm	3.5 – 4.2	3%	31	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)		N.A. (N.A.)
24	M/M(P)	ICS-107	Fine	34mm	2.8 - 3.7	4%	33	26855 (95500)	26855 (95500)	26855 (95500)	26855 (95500)		26855 (95500)
25	K/TN	ICS-107	Fine	34mm	2.8 - 3.7	3.5%	34	28542 (101500)	28542 (101500)	28542 (101500)	28542 (101500)		28542 (101500)
26	M/M(P)	ICS-107	Fine	35mm	2.8 - 3.7	4%	35	28261 (100500)	28261 (100500)	28261 (100500)	28261 (100500)		28261 (100500)
27	K/TN	ICS-107	Fine	35mm	2.8 - 3.7	3.5%	35	29666 (105500)	29666 (105500)	29666 (105500)	29666 (105500)		29666 (105500)

(Note: Figures in bracket indicate prices in Rs./Candy)