

[TO BE PUBLISHED IN GAZETTE OF INDIA, EXTRAORDINARY,  
PART II - SECTION 3 - SUB-SECTION (ii)]

MINISTRY OF TEXTILES  
(OFFICE OF THE TEXTILE COMMISSIONER)

NOTIFICATION

Mumbai, dated the <sup>15<sup>th</sup></sup>.....June, 2026.

S.O..... (E). – WHEREAS, the Textiles (Development and Regulation) Order, 2001 (hereinafter referred to as the said Order) has been issued under section 3 of the Essential Commodities Act, 1955 (10 of 1955);

AND WHEREAS, Handloom Sector is an important source of livelihood in rural and semi-rural areas of the country and the said order empowers the Textile Commissioner appointed by the Central Government to make statutory provisions for the protection of the handloom industry by way of ensuring that the yarn in hank form is available in adequate quantity at reasonable prices to the handloom industry and for that purpose, secure compliance to the said statutory provisions by the textiles industry, all the concerned associations, federations, firms, persons, non-governmental organizations, councils, bodies, co-operatives and public sector undertakings, etc.;

AND WHEREAS, a notification in exercise of the power conferred by clauses 8 and 11 of the Textiles (Development and Regulation) Order, 2001 was issued vide Notification No. 2/TDRO/8/2003 dated 17.04.2003, which was published in the Gazette of India Part-I - Section 1, dated 21.04.2003 and same was amended vide Notification No. 04/TDRO/8/2010 dated 31.03.2010, Notification No. 05/TDRO/8/2015 dated 02.09.2015, Notification No. 06/TDRO/8/2018 dated 25.05.2018 and Notification No. 7/TDRO/6/2019 dated 07.03.2019;

NOW THEREFORE, in exercise of the power conferred by clauses 8 and 11 of the Textiles (Development and Regulation) Order, 2001 and in supersession of Notification No. 2/TDRO/8/2003 dated 17.04.2003, except as respects things done or omitted to be done before the such supersession, the Textile Commissioner, with the prior approval of the Central Government and in public interest, hereby issues the following directions for compliance of the Textile Industry, namely: –

2. **Definitions.** – In this notification, unless the context otherwise requires, -

- (a) “captive consumption” means the consumption of yarn used by a producer of yarn for producing cloth in the weaving or loom shed or knitting department of such producer;
- (b) “quarterly period” means a period from July to September or October to December or January to March or April to June in a year;

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- (c) “transferee mill” shall mean the mill which has packed hank yarn in excess of its own obligation and seeks to accept, to the extent of such excess packing, the obligation on account of another mill with a shortfall in fulfilment of its hank yarn packing obligation;
- (d) “transferor mill” shall mean the mill which has a shortfall in the fulfilment of its hank yarn packing obligation and seeks to fulfil the said shortfall by transfer of obligation to another mill which has packed hank yarn in excess of its own obligation;
- (e) “yarn” shall mean, yarn made or spun wholly out of cotton or its waste but does not include the following, namely: –
- (i) hosiery yarn;
  - (ii) sewing thread;
  - (iii) industrial yarns, like tyre cord, multiple yarn (more than 2 ply yarn), as defined by the Bureau of Indian Standards from time to time;
  - (iv) mixed yarn of various counts reeled off from cop bottoms and yarn comprising single count yarn reeled off from cop bottoms having loose ends or knots at short lengths;
- (f) “yarn packed for domestic consumption” shall mean, the yarn packed for sale in the domestic market and includes the following, namely: –
- (i) in the case of a producer of both yarn and cloth, the yarn packed for delivery, transfer and sale in India other than exports and deemed exports as defined in the Export and Import Policy in force, in excess of the yarn used for captive consumption, irrespective of whether the spinning, weaving or knitting units or departments are located in the same premises or not;
  - (ii) in the case of a producer of only yarn, the yarn packed by him for delivery, transfer and sale in India other than exports and deemed exports as defined in the Export and Import Policy in force;
- (g) the words and expressions used in this notification not defined but defined in the Textiles (Development and Regulation) Order, 2001 shall have the same meanings respectively assigned to them in that Order.

**3. Submission of quarterly return.** – Every producer of yarn shall furnish true and accurate information regarding packing of yarn in compliance of the provisions as per Annexure-I appended to this notification to the concerned Regional Office of the Textile Commissioner under whose jurisdiction such producer of yarn is located, so as to reach the said office on or before the 10<sup>th</sup> of the second month after expiry of each quarterly period through the online portal on “www.txcindia.gov.in”.

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**4. Extent of obligation and fulfilment thereof.** – (1) Every producer of yarn who packs yarn for domestic consumption shall pack yarn in hank form in each quarterly period commencing from July to September, 2026 and in every subsequent quarterly period, in proportion of not less than 20% (twenty per cent) of total yarn packed by him during each quarterly period for domestic consumption:

Provided that not less than 80% (eighty per cent) of the yarn required to be packed in hank form shall be of counts 80<sup>s</sup> and below.

(2) A producer of yarn who is unable to pack yarn in hank form for any reason or who does not have reeling capacity to pack yarn in hank form, up to the extent of proportion specified in accordance with sub-paragraph (1), shall fulfil his obligation under this paragraph in the following manner, namely:-

- (a) a producer of yarn, with the written permission of the concerned Goods and Services Tax (GST) Department and the Regional Office of the Textile Commissioner, shall get his yarn reeled into hank form, by another producer having surplus reeling facility or through independent reeling unit which is in the records of the respective Regional Office of the Textile Commissioner.
- (b) (i) a producer of yarn who avails of this facility shall furnish a certificate in 'Form-A' appended to this notification, duly certified by a Chartered Accountant or Cost Accountant, to the concerned Regional Office of the Textile Commissioner along with the quarterly hank yarn packing return, in Annexure-I, appended to this notification, for every concerned quarterly period.

or

(ii) the shortfall in respect of one producer of yarn (called as the transferor) for a particular quarter shall be met by another producer (called as the transferee) after fulfilling the transferee's own hank yarn packing obligation to the satisfaction of the concerned Regional Office of the Textile Commissioner, and the information shall be furnished by the transferor in Annexure-II appended to this notification to the concerned Regional Office of the Textile Commissioner, on or before the end of the second month after the expiry of each quarterly period through the online portal on "www.txcindia.gov.in"

**5. Carry forward of obligation.** – If the shortfall in hank yarn packing obligation that is, the overall hank yarn packing obligation or coarser counts of hank yarn packing obligation is 15% (fifteen per cent) or less than 15% (fifteen per cent), and it is not possible to fulfill the same by transfer of obligation within the same quarterly period, the said shortfall hank yarn packing obligation may be carried forward to the immediately following quarterly period and the same shall be fulfilled in the said quarterly period either by own packing or by transfer.

**6. Carry forward of excess packing.** – The surplus hank yarn packing in a quarterly period may be carried forward by a mill only to the immediately following quarterly period for the purposes of fulfilment of its own shortfall in hank yarn packing obligation in the said quarterly period, but not for undertaking hank yarn packing obligation of a transferor mill or for any other purpose or for any other quarterly period.

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**7. Fulfilment of obligation by transfer.** – (1) The fulfillment of shortfall hank yarn packing obligation by a transferor mill for any quarterly period shall be against the hank yarn packing of the transferee mill in excess of its own obligation in the same quarterly period only.

(2) If a mill which packed hank yarn more than its own hank yarn packing obligation, fails to submit the quarterly return in Annexure – I within the due date specified in this notification, such mill, shall not be eligible for undertaking shortfall hank yarn packing obligation of any transferor mill even if it submits the quarterly returns later and irrespective of whether the delay in submission of the said quarterly return is condoned or not.

**8. Exemption.** – (1) A spinning mill declared through an appropriate notification or order as a ‘relief undertaking’ by the concerned State Government shall be exempted from the fulfilment of hank yarn packing obligations for the period specified in such notification or order.

(2) The spinning mill declared as ‘relief undertaking’ shall, submit a certified copy of such order or notification of the State Government to the Fibre Division of the Office of the Textile Commissioner, Mumbai, with a copy to the jurisdictional Regional Office of the Textile Commissioner within a period of one month from the date of such notification or order, failing which, the exemption from fulfilment of the hank yarn packing obligations shall be admissible from the actual date of submission thereof to the aforesaid authorities.

(3) Notwithstanding the fact that a spinning mill has been exempted from fulfilment of hank yarn packing obligation under this paragraph, it shall be required to furnish the Hank Yarn Packing Return in Annexure-I in accordance with paragraph 3 of this notification.

**9. Duty to give information.** – (1) No person shall, with an intent to evade the provisions of this notification, refuse to give any information lawfully demanded from him in terms of this notification or conceal, destroy, mutilate or deface any book or other documents or articles kept by him in the course of his business.

(2) Any such acts of omission or commission shall constitute a violation of the provisions of this notification read with the Textiles (Development and Regulation) Order, 2001 and the Essential Commodities Act, 1955.

**10. Savings.** – Notwithstanding the supersession of the Hank Yarn Packing Notification No. 2/TDRO/8/2003 dated the 17<sup>th</sup> April, 2003, any Order made, anything done or any action taken or rights accrued or penalty incurred or any direction made or notice issued or exemption granted or deemed to have been made, done, taken, accrued, incurred, issued or granted, as the case may be, under the said notification shall be deemed to have been made, done, taken, accrued, incurred, issued or granted under the corresponding provisions of this notification.

Note: This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2026 and shall cease to have effect on the 30<sup>th</sup> day of June, 2029, except as respects things done or omitted to be done before such cesser.

*V. Sundarajan*

**ANNEXURE-I**  
**QUARTERLY HANK YARN PACKING RETURN**  
**(See paragraph 3)**

**Part 1 - Identification Particulars**

1. Mill's Serial No. or TUID issued by Office of the Textile Commissioner \_\_\_\_\_
2. Mill's Name and address \_\_\_\_\_  
\_\_\_\_\_
3. Whether Spinning or Composite unit \_\_\_\_\_
4. Nature of Management (NTC or STC or Co-operative or Private or Others) \_\_\_\_\_
5. Quarterly return pertaining to the period ending on \_\_\_\_\_

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**Part 2 - Details regarding Cotton Yarn Production, Packing Details and Hank Yarn Obligation**

(in Kg.)

1.	Total Cotton yarn produced and packed in regard to yarn made or spun wholly from cotton or its waste.	
2.	Packing details (quantity) of Cotton yarn exempted from or not falling within the purview of this Notification (supporting documents should be maintained for each item)	
(a)	Hosiery yarn	
(b)	Sewing thread	
(c)	Industrial yarns	
(d)	Mixed yarn of various counts reeled off from cop bottoms	
(e)	Yarn comprising single count yarn reeled off from cop bottom having loose ends or knots at short lengths	
(f)	Yarn exported out of India	
(g)	Yarn delivered as deemed exports (as defined in Export and Import Policy)	
(h)	Yarn used for captive consumption	
(i)	Total yarn exempted [Row Nos. (a) to (h)]	
3.	Cotton yarn packed for domestic consumption (obligatory varieties) ( 1-2 )	

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**Part 3 - Cotton Yarn Packed for Domestic Consumption (Obligatory Varieties)**

(in Kg.)

<b>4. Cotton Yarn packed for domestic consumption (obligatory varieties)</b>			
<b>Description or Form of packing</b>	<b>Yarn made or spun wholly from cotton or its waste</b>		
	<b>Count 80<sup>s</sup> &amp; below</b>	<b>Count above 80<sup>s</sup></b>	<b>Total [(1)+(2)]</b>
<b>(0)</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
(a) Hank (including yarn reeled into hank form from outside reelers)			
(b) Cone or Cheese, Pirns, Beam, etc.			
(c) Total quantity of cotton yarn packed for domestic consumption [(a)+(b)]			
(d) Hank Yarn Packing Obligation (H.Y.P.O.)			
(e) Shortfall in fulfilment of hank yarn packing obligation [(d)-(a)]			
(f) Excess hank yarn packing after fulfilling own obligation [(a)-(d)]			
(g) Total hank yarn sold (including hank yarn sold but not lifted)			

**Part 4 - Details of Total Hank Yarn Sold (including hank yarn sold but not lifted)**

(in Kg.)

<b>5. Details of total hank yarn sold (including hank yarn sold but not lifted)</b>		<b>Count 80<sup>s</sup> &amp; below</b>	<b>Count above 80<sup>s</sup></b>	<b>Total [(1)+(2)]</b>
		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
(a) Hank Yarn sold domestically	NHDC			
	Private parties including exporter			
	APEX or Co-operative societies			
(b) Hank Yarn exported out of India				
<b>(c) Total hank yarn sold (including hank yarn sold but not lifted) [(a) + (b)]</b>				

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**Part 5 - Stock of Hank Yarn held**

(in Kg.)

6. Stock of Hank Yarn held							
Month (1)	Unsold stock (2)			Stock sold but not lifted (3)			Total Stock [(2)+(3)] (4)
	Count 80s & below	Count above 80s	Total	Count 80s & below	Count Above 80s	Total	
(a) Stock on last day of the 1 <sup>st</sup> month of the quarter							
(b) Stock on last day of the 2 <sup>nd</sup> month of the quarter							
(c) Stock on last day of the 3 <sup>rd</sup> month of the quarter							

Certified that the particulars furnished above are true and correct. For fulfilment of shortfall Hank Yarn Packing Obligation, the Annexure –II shall be submitted through online portal on “www.txcindia.gov.in” so as to reach jurisdictional Regional Office of the Textile Commissioner on or before the end of the second month after the expiry of quarterly period for which this Annexure-I is submitted.

Certified that the particulars furnished above are verified and found to be true and correct to the best of my (Mills management) knowledge and belief

Certified that the particulars furnished above are verified and found to be true and correct to the best of my (Chartered Accountant’s or Cost Accountant’s) knowledge and belief.

Signature (with date) of the Proprietor or Partner or Managing Director or Director or Authorised Signatory of the mill.  
(Name, Address, Contact Details and Seal of the Mill)

Signature (with date) of the Chartered Accountant or Cost Accountant (with Name, Address, Contact Details and Enrolment number of Chartered Accountant or Cost Accountant)

Note: The Annexure-I, is to be submitted to the jurisdictional Regional Office of the Textile Commissioner so as to reach the said offices on or before the 10<sup>th</sup> of the second month after the expiry of the concerned quarterly period through the online portal on “www.txcindia.gov.in”.

*V. Sundarajan*

FORM-A

[See sub-paragraph 2 of paragraph 4]

CERTIFICATE OF REELING OF HANK YARN FROM OUTSIDE

“Certified that the following quantity of yarn produced by M/s..... during the quarterly period ....., has been got reeled into hank form through M/s....., located at (full address) ..... with the due permission of the Goods and Services Tax Department vide letter No..... dated..... (copy enclosed), and the Regional Office of the Textile Commissioner, ....., vide letter No..... dated .....”

(Quantity in Kg.)

Sr. No.	Yarn sent outside for the purpose of reeling into hank form				Quantity of yarn packed in hank form out of the yarn mentioned at Col. No.5		
	Category or form of yarn	In counts 80 <sup>s</sup> and below	In counts above 80 <sup>s</sup>	Total	In counts 80 <sup>s</sup> and below	In counts above 80 <sup>s</sup>	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Cone						
2.	Cheese						
3.	Cops						

(Signature of the Proprietor or Partner or Director or Managing Director or Authorised Signatory of the mills who produce yarn, with date)

(Signature of the Proprietor or Partner or Director or Managing Director or Authorised Signatory of the reeling unit who reeled the other form of yarn into hank form, with date)

Seal of the Company or firm

Seal of the Company or firm

(Signature with date, seal and Enrollment number of the Chartered Accountant or Cost Accountant, as the case may be)

*V. Sundarajan*

**ANNEXURE –II**

Application for transfer of Hank Yarn Packing Obligation

[See sub-paragraph 2 of paragraph 4]

To  
The Officer-In-Charge,  
Regional Office of the  
Textile Commissioner,  
\_\_\_\_\_.

Sir,

In terms of the Hank Yarn Packing Notification No. 8/TDRO/8/2026 dated 15<sup>th</sup> June, 2026, we (transferor) were required to pack \_\_\_\_\_ kgs. of yarn for domestic consumption in hank form (Hank Yarn Packing Obligation) during the quarterly period \_\_\_\_\_. Whereas we have packed \_\_\_\_\_ kgs. of yarn in hank form and already transferred \_\_\_\_\_ kgs of Hank Yarn Packing Obligation of the said quarterly period to other transferee mill(s). Now, we the transferor, have shortfall to the extent of \_\_\_\_\_ kgs. in fulfillment of the Hank Yarn Packing Obligation for the quarter \_\_\_\_\_. We, therefore, approached the transferee mill M/s \_\_\_\_\_ who have got excess hank yarn packing during the current quarter \_\_\_\_\_ after fulfilling their own Hank Yarn Packing Obligation for transfer of our shortfall Hank Yarn Packing Obligation for the quarter \_\_\_\_\_. We have also confirmed from transferee Mill (s) that they have submitted Annexure-I for the current quarter \_\_\_\_\_ to their jurisdictional Regional Office of the Textile Commissioner through online portal on "www.txcindia.gov.in" within due date specified in this notification. The particulars of transfer of Hank Yarn Packing Obligation by the transferor mill and the particulars of excess hank yarn packing by the transferee mill (s) are furnished below:

I. Mill Serial No. or TUID of Transferor :

(in kg.)				
Sr. No.	Item No.	Particulars of transferor mill M/s _____	Wholly Cotton Yarn	Counts 80 <sup>s</sup> and below (In case of Column 2)
0	00	1	2	3
1	010101	Total Hank Yarn Packing Obligation		
2	010201	Hank yarn packed (by own packing including yarn reeled from outside reelers)		
3	010202	Quantity of Hank Yarn Packing Obligation transferred so far		
4	010203	Total of (2) + (3)		

*Vandana Jaiswal*

Sr. No.	Item No.	Particulars of transferor mill M/s _____	Wholly Cotton Yarn	Counts 80 <sup>s</sup> and below (In case of Column 2)
0	00	1	2	3
5	010301	Quantity of Hank Yarn Packing Obligation now being transferred		
6	010401	Net further shortfall of Hank Yarn Packing Obligation, if any, Sr. No. [1-(4+5)]		

II. Mill Serial No. or TUID of Transferee:

Sr. No.	Item No.	Particulars of transferee mill M/s _____	Wholly Cotton Yarn	(in kg) Counts 80 <sup>s</sup> and below (In case of Column 2)
(0)	(00)	(1)	(2)	(3)
1	020101	Total Hank Yarn Packing Obligation		
2	020201	Hank yarn packed (by own packing including yarn reeled from outside reelers)		
3	020301	Excess hank yarn packed Sr. No. (2 - 1)		
4	020401	Hank Yarn Packing Obligation of other mill or producer so far undertaken		
5	020501	Hank Yarn Packing Obligation of above transferor mill now being undertaken		
6	020601	Remaining (balance) excess, hank yarn packed, if any Sr. No. [3-(4+5)]		

We, the transferee mills have submitted Annexure – I for the current quarter \_\_\_\_\_ to our jurisdictional Regional Office of the Textile Commissioner \_\_\_\_\_ through online portal on “www.txcindia.gov.in” within due date specified in this notification.

We the transferor and transferee mills agree with the above arrangement and request you to kindly issue us the registration letter for transfer of above Hank Yarn Packing Obligation of above transferor mill.

*V. Sundarajan*

We further certify that the particulars furnished above are true and correct to the best of our knowledge and belief. We fully understand that, if any of the information furnished above is found incorrect at any point of time, the registration letter issued by the jurisdictional Regional Office of the Textile Commissioner shall stand null and void without prejudice to any action that may be initiated against us severally or jointly, by the Office of the Textile Commissioner.

Thanking you,

Yours faithfully,

Signature (with date) of Proprietor or Partner or Managing Director or Authorised Signatory of transferor mill (with full address and phone number of the mill).

Signature (with date) of Proprietor or Partner or Managing Director or Director or Authorised Signatory of transferee mill (with full address and phone number of the mill).

#### **CERTIFICATE OF CHARTERED ACCOUNTANT OR COST ACCOUNTANT**

We certify that the above information furnished by the transferor and the transferee mills tally with the Goods and Services Tax documents and other relevant records maintained by them.

Signature (with date) of the Chartered Accountant or Cost Accountant of transferor mill (with Name and Enrolment number, phone number and seal).

Signature (with date) of the Chartered Accountant or Cost Accountant of transferee mill (with Name and Enrolment number, phone number and seal).

Note: The Annexure-II, is to be submitted by the transferor mill to the jurisdictional Regional Office of the Textile Commissioner, so as to reach the said offices on or before the end of the second month after the expiry of the concerned quarterly period through online portal on "www.txcindia.gov.in".

[F. No. 8/TDRO/8/2026]

  
15/06/2026  
(VRUNDA MANOHAR DESAI)  
Textile Commissioner