



भारतसरकार | GOVERNMENT OF INDIA
वित्तमंत्रालय | MINISTRY OF FINANCE | राजस्वविभाग | DEPARTMENT OF REVENUE
सीमाशुल्ककेप्रधानआयुक्तकाकार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
हवाईअड्डाएवंएअरकार्गोकॉम्प्लेक्स AIR PORT & AIR CARGO COMPLEX
१स्ट फ्लोर, मेन्ज़ीस एविएशन बोब्बा कार्गो भवन, 1st Floor, Menzies Aviation Bobba Cargo,
देवनहल्ली, बेंगलूरु / Devanahalli, Bengaluru - 560 300

PUBLIC NOTICE NO. 34/2021, AP & ACC, DATED 08.11.2021
DIN No. 20211172MP000000B50D

Sub: Scheme for Remission of Duties and Taxes on Exported Products
(RoDTEP) w.e.f 01.01.2021 - Reg

Attention of all exporters, their authorised representatives, trade and Industry associations and other stakeholders is invited to Circular No. 23/2021- Customs dated 30.09.2021 on the above mentioned subject. RoDTEP Scheme Notification No. 76/2021- Customs (NT) dated 23.09.2021, issued under section 51B of the Customs Act, prescribing various conditions and restrictions subject to which duty credit shall issue, be used, transferred and the Notification No.75/2021- Customs(NT) dated 23.09.2021 issued under Section 51B read with Section 157 of the said Act regarding regulations for use, transfer, maintenance etc. of Electronic Duty Credits Ledger.

2. The Notification No. 76/2021- Customs (NT) has been issued as a consequence of DGFT Notification No.19/2015-2020 dated 17.08.2021 inserting "Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP)", administered by the Department of Revenue, the Foreign Trade Policy 2015-2020, and specifying Scheme guidelines along with Appendix 4R Containing the schedules of Rates and further specifying that the scheme would take effect for exports from 01.01.2021.

3. The scheme provides for the remission amount in the form of transferable duty credits issued to a person and maintained in the electronic duty credit ledger in customs automated system, in terms of Section 51B of the Customs Act inserted vide Finance Act, 2020.

4. The facility was operationalised by the Directorate General of Systems, CBIC from 01.01.2021 onwards for making claim of RoDTEP on shipping bill/bill of export filed and the eligibility for the grant of RoDTEP, in respect of items covered under the scheme, will function on this basis. The processing is done on the basis of risk evaluation by the System. The Board's Circular No. 15/2021-Cus dated 15.07.2021

regarding implementation of Risk Management System for processing of Duty Drawback Claims shall also be relevant.

5. The RoDTEP scheme rebates the incidence of duties, taxes and levies at the Central/State/Local levels on the specified export goods, where such duty or tax or levy is not exempted, remitted or credited under any other scheme. The remission under RoDTEP is as a percentage of the Free on Board (FOB) value of the eligible export product along with value caps for certain HS codes or is at specific value detailed under Appendix 4R of the FTP.

6. For availing the scheme, an exporter is to make a declaration on the electronic shipping bill undertaking that they would abide by the scheme provisions, not claim rebate/remission with respect to any duties/taxes/levies already exempted or for which remissions are provided under other schemes and that may shall preserve documents for audit, etc.

7. After the processing of RoDTEP, a scroll will be generated in the customs automated system. The Scroll will contain the details of shipping bill, amounts of duty credit allowed against the shipping bill etc. The Exporter has the option of combining duty credits available in a scroll or a number of scrolls at a particular customs station of export and generate an e-scrip in exporters electronic ledger maintained in the customs automated system. An electronic ledger shall be created for every holder of IEC number who is either the exporter having made a claim of RoDTEP against export of goods or is a recipient of duty credit by the way of transfer.

8. The exporter has the option to generate e-scrips within one year of generation of scroll. If this option is not availed by the exporter, the available duty credit in each scroll shall be combined customs station wise and sent by the Customs System to the electronic ledger of the said exporter as e-scrip. An e-scrip shall be valid for a period of one year from the date of its generation in the ledger and any duty credits in the said e-scrip remaining unutilized at the end of this period shall lapse.

9. E-Scrips shall be freely transferable. The period of validity of e-scrip shall not change on account of transfer of the e-scrip. However, duty credit available in a e-scrip shall be transferred at a time for the entire amount available in the said e-scrip to another person and transfer of the duty credit in part shall not be permitted. Each e-scrip will carry a unique identification number and date of its creation. All transactions made in the ledger of an IEC through credit, debit or transfer of duty credit shall be visible to the said IEC holder and Customs. Once an e-scrip is generated in the ledger, it will be registered automatically with the customs station of export.

10. E-scrips shall be used for payment of duties of customs specified in the First Schedule to the Customs Tariff Act, 1975 i.e. Basic Customs Duty only on imports made through customs automated system.

11. Duty credits under RoDTEP is subject to realization of sale proceeds within the period allowed by RBI. The detailed provisions are mentioned in condition at Para 2(4), 2(6) and 2(7) of the Notification No 76/2021- Customs (NT). The regulations, read with the said Notification, also provide for the situations and manner of suspensions or cancellation of duty credits or e-scrip, or recovery when duty credit allowed was in excess or where export proceeds are not realised.

12. The details of the ineligible export categories or sectors are mentioned in Table 1 of the RoDTEP notification. The relevant notifications may be referred to for complete details. These are available on egazette.nic.in/CBIC Website.



(KAJAL SINGH)

Principal Commissioner

Copy Submitted to:

1. The Chief Commissioner of Customs, Bengaluru Zone, C.R. Building, Bengaluru.

Copy to:

1. All the ADCs/JCs/DCs/ ACs, Airport & ACC Commissionerate, Bengaluru
2. Federation of Karnataka, Chamber of Commerce and Industry (FKCCI), No. 9996, Kempegowda Road, Gandhi Nagar, Bengaluru-560009.
3. Bangalore Customs Brokers Agents Association, No.71, Cargo Vilage, B-Block, Bengaluru International Airport, Devanahalli, Bengaluru 560300.
4. Federation of Indian Export Organization (FIEO), 1st Floor, VITC Building, Kasturba Road, Bengaluru-560001
5. Bengaluru Customs Website
6. Notice Board