

I/94978/2021



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ

ಭಾರತಸರ್ಕಾರ,ವಿತ್ತಮंत्रಾಲಯ,ರಾಜಸ್ವವಿಭಾಗ

Government of India, Ministry of Finance, Department of Revenue,

ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸುಂಕ,

ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ, ಬೆಂಗಳೂರು

ಸೀಮಾಶುಲ್ಕಆಯುಕ್ತಕಾರ್ಯಾಲಯ, ಬೆಂಗಳೂರು ಸಿಟಿ ಸೀಮಾಶುಲ್ಕಆಯುಕ್ತಾಲಯ, ಪಿ.ಬಿ.ಸಂ 5400,ಬೆಂಗಳೂರು

Office of the Commissioner of Customs, City Customs Commissionerate,

P.B. No. 5400, C.R. Building, Queen's Road, Bengaluru – 560 001

PUBLIC NOTICE NO:67/2020 dated 31.12.2020

(DIN- 20210172MR000000 FB 28)

Subject:- Customs: ICES Advisory 49/2020 - Operationalization of MEIS rewards in ICES against e-Commerce exports and clarification on the Scheme Code for RoSL -reg.

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Kind reference is invited to ICES Advisory 49/2020 dated 28.12.2020 communicating the further Enhancements in ICES in respect of Operationalization of MEIS rewards in ICES against e-Commerce exports. In this regard please refer to ICES Advisories No. 11/2020 dated 14.03.2020 and Board's Notification No. 24/2015-Customs dated 08.04.2015, 38/2020- Customs dated 21.10.2020, Board's Circular No. 49/2020-Customs dated 03.11.2020 describing therein the various facets, enhancements, clarifications, etc. in respect of use of duty credit scrips & use of RoSL scrips for the payment of specified duties of customs. Continuing the spirit of System-based-facilitation based on DGFT's request and representations received from beneficiary exporters, some more enhancements have been enabled in ICES as mentioned below.

2. Operationalization of MEIS rewards in ICES issued for e-Commerce exports:

Please refer to the para 3.04 read with para 3.05 of the Foreign Trade Policy 2015-20 and the corresponding Boar's Notification No. 24/2015-Customs dated 08.04.2015 issued in this regard notifying therein the use of duty credit scrips, issued by the DGFT under MEIS against e-Commerce exports through courier or foreign post offices, for the payment of specified duties of customs under MEIS. DGFT had started issuing MEIS scrips for e-Commerce exports made through Courier or Post. These scrips are being issued with scheme code as **91**. As per DGFT's request and representations received from beneficiary exporters, the acceptance and utilization of these MEIS scrips issued electronically by DGFT for e-Commerce exports has been enabled in Customs EDI System. Once transmitted by DGFT, the scrips will be available for registration at the

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port of registration like other MEIS scrips. The scrips can be utilized for paying eligible duties in imports indicating scheme code as **91** in Bill of Entry(BE) and using Notification No. 24/2015 and Serial No.3 in the DEPB table of the BE.

3. Scheme Code for RoSL: Please refer to the Board's Notification No. 38/2020- Customs dated 21.10.2020 thereby notifying the use of RoSL scrips for the payment of specified duties of customs under RoSL scheme. Further reference is invited to the Board Circular No. 49/2020-Customs dated 03.11.2020 clarifying therein that the pending claims of RoSL is to be granted by the DGFT in the form of electronic duty credit scrips similar to the lines of scrips issued under RoSCTL. The above notification was updated and enabled in the ICES immediately. The scrips are being issued by DGFT electronically to the Customs system with the same scheme code (i.e. **39**) as that of RoSCTL (ref-ICES Advisory No. 11/2020 dated 14.03.2020) and the same can be availed or utilized in ICES. All necessary checks at the time of registration and utilization should be observed for RoSL scrips as well, alike RoSCTL, especially with regard to the ownership from DGFT's website.

4. Action to be taken in terms of decisions taken in this Public Notice will be considered as Standing Order for officers/staff.

5. Any difficulties faced by the Trade may be brought to the notice of the Joint Commissioner of Customs, ICD Whitefield, Bengaluru.

Signed by Baswaraj
Nalegave

Date: 31-12-2020 13:30:07
(BASWARAJ NALEGAVE)

Reason: Approved
COMMISSIONER OF CUSTOMS

Encl:As above.

Copy to:

1. The Chief Commissioner of Customs, Bengaluru Zone for information.
2. The Joint Commissioner of Customs, ICD Bengaluru
3. Bengaluru Customs Website.
4. Notice Board

F.No.605/04/2019-DBK (Vol.I)(Pt. I)
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
Drawback Division

Dated the 3rd November, 2020

To

All Principal Chief Commissioners/Chief Commissioners
of Customs/Customs (Preventive)/Customs & Central Tax and
All Principal Directors General/Directors General
under CBIC

Madam/Sir,

Subject: - Scheme for Rebate of State Levies (RoSL).

As you are aware, Government had notified the scheme for Rebate of State Levies (RoSL) to mitigate the incidence of State VAT and other State taxes on export of garments and made-ups (falling under Chapters 61, 62 and 63 of AIR schedule of duty drawback). In this regard, Ministry of Textiles (MoT)'s various notifications mentioned in Board's Circulars no. 43/2016-Customs dated 31.08.2016 and no. 8/2017-Customs dated 20.03.2017 may be seen.

2. The erstwhile RoSL scheme was in operation till 06.03.2019 and has been replaced by the Rebate of State and Central Taxes and Levies (RoSCTL) scheme. In this regard, Board's Circular no. 10/2019-Customs dated 12.03.2019 may be referred. RoSL rebate was earlier being released in exporter's bank account based on budgetary allocation of MoT. Subsequently, as per MoT's notification dated 07.03.2019 as amended vide notification dated 09.06.2020, for the pending claims of RoSL which could not be then released due to budget limitations, it has been decided that the remaining RoSL rebate is to be granted by DGFT in the form of electronic duty credit scrips. This will be on the lines of scrips issued under RoSCTL scheme. These scrips can be utilised for payment of duties of Customs and Central Excise. The scrips issued under the RoSL scheme will be freely transferable.

3. It is to inform that DGFT vide notification no. 37/2015-2020 dated 06.10.2020 has introduced para 4.01(d) in FTP 2015-2020 and vide Public Notice (P.N.) no. 25/2015-20 dated 13.10.2020 introduced paras 4.97 and 4.98 in the Handbook of Procedures (HBP) 2015-2020 to give effect to MoT's above cited notification dated 07.03.2019. Copies of the above-cited notifications of MoT are available on *egazette.nic.in*. DGFT's PNs are available on their website *dgft.gov.in*. These may be perused for further details of the respective schemes.

4. It is also informed that Government has notified the use of scrips for payment of specified duties of Customs under the RoSL scheme vide notification no. 38/2020-Customs dated 21.10.2020. Similarly, notification no. 07/2020 – Central Excise dated 21.10.2020 has been issued which provides for use of scrips for payment of duties of Central Excise for clearance of goods specified in the Fourth Schedule to the Central Excise Act, 1944. These notifications may be seen for further details.

5. It is to further mention that the mechanism for recovery of excess payment of RoSL amount is prescribed vide MoT's notification dated 05.08.2020. It is also reflected in DGFT's above cited P.N. dated 13.10.2020. In terms of the above, the Regional Authority of DGFT would be responsible for any recovery that may be required to be made regarding benefits issued by DGFT through scrip mechanism under RoSL. In this context, attention is invited to Board's Circular dated 31.08.2016 wherein the recovery procedure under erstwhile RoSL scheme had been provided and where the Textile Commissioner in MoT was to undertake recovery of RoSL amounts. In distinction to above mechanism, for the pending claims for RoSL for which now scrips are to be issued by DGFT, all instances of misuse that may have a bearing on rebate given under RoSL, should be intimated to Shri Praveen Kumar, Dy. DGFT, Udyog Bhawan, Maulana Azad Road, New Delhi-11 (praveen.kumar82@nic.in) (Tel:011-23061562) who has been nominated by DGFT as the nodal authority to look into the matter.

6. Suitable Public Notice and Standing Order should be issued for guidance of the trade and officers. Any difficulty faced should be immediately brought to the notice of the Board.

Yours faithfully,


(Atreyee Dev Roy)
OSD (Drawback)
Tel. 23341480

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 38/2020-Customs

New Delhi, the 21st October, 2020

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods, when imported into India against a duty credit scrip (hereinafter referred to as the said scrip) issued by the Regional Authority under the Scheme for Rebate of State Levies on export of garments and made-ups (hereinafter referred to as the RoSL scheme) in accordance with paragraph 4.01(d) of the Foreign Trade Policy read with paragraphs 4.97 and 4.98 of the Handbook of Procedures from -

(a) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act); and

(b) the whole of additional duty leviable thereon under sub sections (1), (3) and (5) of section 3 of the said Customs Tariff Act.

2. The exemption shall be subject to the following conditions, namely:-

(1) that the duty credit in the said scrip is issued -

(a) against exports of garments and made-ups (hereinafter referred to as the said goods) under the RoSL scheme where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made on or after the 20th October, 2016 for garments, on or after the 23rd March, 2017 for made-ups, and till 6th March, 2019 for the said goods;

(b) against exports of the said goods as per the respective rate and cap as notified by the Ministry of Textiles from time to time and in operation at the time of the order permitting clearance and loading of goods for exportation under section 51 of the said Act;

(2) that the exporter has not claimed or shall not claim credit or rebate or refund or reimbursement of the State levies rebated under RoSL scheme under any other mechanism;

(3) that the rebate under the RoSL scheme shall not be applicable for exports made against the Advance Authorisation Scheme under the Foreign Trade Policy 2015-20;

(4) that the said scrip is registered with the Customs authority at the port of registration specified on the said scrip;

(5) that the said scrip is produced before the proper officer of Customs at the time of clearance for debit of the duties leviable on the goods and the proper officer of Customs after taking into account the debits already made under this exemption and debits made under the notification of

Government of India, Ministry of Finance, Department of Revenue, No.07/2020-Central Excise, dated the 21st October, 2020 shall ensure the debit of the duties leviable on the goods, but for this exemption;

(6) that the said scrip and goods imported against it shall be freely transferable;

(7) that where the importer does not claim exemption from the additional duty of customs leviable under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, he shall be deemed not to have availed the exemption from the said duty for the purpose of calculation of the said additional duty of customs;

(8) that the importer shall be entitled to avail of the drawback of the duty of customs leviable under the First Schedule to the said Customs Tariff Act against the amount debited in the said scrip; and

(9) that the importer shall be entitled to avail drawback or CENVAT credit of additional duty leviable under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act against the amount debited in the said scrip;

Explanation. – For the purposes of this notification, -

(a) "capital goods" has the same meaning as assigned to it in paragraph 9.08 of the Foreign Trade Policy;

(b) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry *vide* notification number 01/2015-2020, dated the 1st April, 2015 as amended from time to time;

(c) "garments" shall have the same meaning as assigned to it in the Ministry of Textiles' notification no. 12020/03/2016-IT, dated the 12th August, 2016 notifying the Scheme for Rebate of State Levies on Export of Garments;

(d) "made-ups" shall have the same meaning as assigned to it in the Ministry of Textiles' notification no. 12015/47/2016-IT, dated the 3rd January, 2017 notifying the Scheme for Rebate of State Levies on Export of Made-ups;

(e) "goods" means any inputs or goods including capital goods;

(f) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under that Act.

[F. No. 605/04/2019-DBK (Vol.I)]

(Gopal Krishna Jha)
Director (Drawback)

Notification No. 24 / 2015 - Customs

New Delhi, the 8th April, 2015.

G.S.R. 269 (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods when imported into India against a duty credit scrip issued by the Regional Authority under the Merchandise Exports from India Scheme in accordance with paragraph 3.04 read with paragraph 3.05 of the Foreign Trade Policy (hereinafter referred to as the said scrip) from,-

(a) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as said Customs Tariff Act); and

(b) the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act.

2. The exemption shall be subject to the following conditions, namely :-

(1) that the duty credit in the said scrip is issued -

(a) against exports of notified goods or products to notified markets as listed in Appendix 3B of Appendices and Aayat Niryat Forms of Foreign Trade Policy 2015-2020;

(b) against exports of notified goods or products transacted through e-commerce platform as listed in Appendix 3C of Appendices and Aayat Niryat Forms of Foreign Trade Policy 2015-2020. In such cases the maximum free on board value, for calculation of duty credit amount, shall not exceed Rs.25,000 per consignment;

(2) that the export categories or sectors specified in paragraph 3.06 of the Foreign Trade Policy and listed in Table annexed hereto shall not be counted for calculation of export performance or for computation of entitlement under the scheme;

(3) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No. 16/2015- Customs dated 01.04.2015 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may within the jurisdiction, by special order, or by a Public Notice, and subject to such conditions as may be specified by him, permit import and export through any other sea-port, airport, inland container depot or through any land customs station:

Provided further that the exports of notified goods or products transacted through e-commerce platform as listed in Appendix 3C of Appendices and Aayat Niryat Forms of Foreign Trade Policy 2015-2020 are undertaken either through the courier mode from airports at Chennai, Mumbai or Delhi or through the Foreign Post Offices at Chennai, Mumbai or New Delhi;

(4) that the said scrip is registered with the Customs Authority at the port of registration specified on the said scrip;

(5) that the said scrip is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer of customs taking into account the debits already made under this exemption and debits made under the notification Nos. 20/ 2015 - Central Excise, dated the 8th April, 2015 and 10/ 2015 -Service Tax, dated the 8th April, 2015, shall debit the duties leviable on the goods, but for this exemption;

(6) that the said scrip and goods imported against it shall be freely transferable;

(7) that where the importer does not claim exemption from the additional duty of customs leviable under section 3 of the said Customs Tariff Act, he shall be deemed not to have availed the exemption from the said duty for the purpose of calculation of the said additional duty of customs;

(8) that the importer shall be entitled to avail of the drawback of the duty of customs leviable under the First Schedule to the said Customs Tariff Act against the amount debited in the said scrip;

(9) that the importer shall be entitled to avail drawback or CENVAT credit of additional duty leviable under section 3 of the said Customs Tariff Act against the amount debited in the said scrip;

(10) that the benefit under this notification shall not be available to the items listed in Appendix 3A of Appendices and Aayat Niryat Forms of Foreign Trade Policy 2015-2020.

Explanation. - In this notification -

(I) "Capital goods" has the same meaning as assigned to it in paragraph 9.08 of the Foreign Trade Policy;

(II) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry notification number 01/2015-2020, dated the 1st April 2015 as amended from time to time;

(III) "Goods" means any inputs or goods including capital goods;

(IV) "ITC (HS)" has the same meaning as assigned to it in paragraph 9.27 of the Foreign Trade Policy;

(V) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under the said Act.

Table

Export categories or sectors ineligible for duty credit scrip entitlement	
i	EOUs / EHTPs / BTPs /STPs who are availing direct tax benefits / exemption;
ii	Supplies made from DTA units to SEZ units;
iii	Export of imported goods covered under Para 2.46 of FTP;
iv	Exports through transshipment, meaning thereby that exports originating in third country but transhipped through India;
v	Deemed Exports;
vi	SEZ/EOU/EHTP/BPT/FTWZ products exported through DTA units;
vii	Items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS), unless specifically notified in Appendix 3B of Appendices and Aayat Niryat Forms of Foreign Trade Policy 2015-2020;
viii	Service Export;
ix	Red sanders and beach sand;
x	Export product which are subject to Minimum export price or export duty;
xi	Diamond, Gold, Silver, Platinum, other precious metal in any form including plain and studded jewellery and other precious and semi-precious stones;
xii	Ores and concentrates of all types and in all formations;
xiii	Cereals of all types;
xiv	Sugar of all types and all forms;
xv	Crude/ petroleum oil and crude/primary and base products of all types and all formulations;
xvi	Export of milk and milk products;
xvii	Export of Meat and Meat products;
xviii	Products wherein precious metal/diamond are used or Articles which are studded with precious stones; and
xix	Exports made by units in FTWZ.

(Sanjay Kumar)

Under Secretary to the Government of India