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भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue
सीमा शुल्क आयुक्त (निवारक) का कार्यालय
Office of the Commissioner of Customs (Preventive)
पूर्वोत्तर क्षेत्र, North Eastern Region

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Public Notice No. 04/2021
Dated Shillong, the 2021

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

Kind attention is drawn to RoDTEP Scheme Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 issued under section 51B of the Customs Act, prescribing the various conditions and restrictions subject to which duty credit shall issue, be used, transferred and the notification No. 75/2021 -Customs (N.T.) dated 23.09.2021 issued under Section 51B read with section 157 of said Act regarding Regulations for use, transfer, maintenance etc. of Electronic Duty Credit Ledger.

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

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

4. As the facility was operationalised by Systems Directorate from 01.01.2021 onwards itself for making claim of RoDTEP on shipping bill/bill of export filed, the eligibility for grant of RoDTEP, in respect of items covered under the scheme, will function on this basis. The Systems Directorate will commence this processing, including on the basis of risk evaluation. To the appropriate extent, 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 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

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Free on Board (FOB) value of the eligible export product along with value caps for certain HS codes or is at specific value as detailed under Appendix 4R of the FTP.

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

7. Once the Systems Directorate commences 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 the particular customs station of export and generate an e-scrip in the exporter's 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 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 an exporter, the available duty credits in each scroll shall be combined Customs station-wise and sent by the Customs System to the electronic ledger of the said exporter as an 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 credit 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 the e-scrip shall not change on account of transfer of the e-scrip. However, duty credit available in an 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 credit allowed under RoDTEP scheme 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 said Notification, also provide for the situations and manner of suspensions or cancellation of duty credit or e-scrip, or recovery when duty credit allowed was in excess or where export proceeds are not realised. In this regard, the Commissioners are advised to organise and adopt processes effectively such that the actions taken remain commensurate to the requirements.

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12. The details of the ineligible export categories or sectors are mentioned in Table 1 of the RoDTEP notification. It is requested to go through all the notifications for full details. These are available on egazette.nic.in/CBIC website.

13. Any difficulties faced or doubts arising in the implementation of this Public Notice may please be brought to the notice of Customs Commissionerate (Preventive), NER, Shillong.

Authority: CBIC Circular No.23/2021-Customs dated 30.09.2021.

[अनिमेष तिवारी/ Animesh Tiwari]

डिप्टी आयुक्त (तकनीकी)/ Deputy Commissioner (Tech)

स्पीड पोस्ट/ ईमेल SPEED POST/email

Copy for information to:-

1. The Chief Commissioner, CGST & Customs, Guwahati zone.
2. The Deputy/Assistant Commissioner, Customs Division, Agartala/Aizawl /Dhubri/Dimapur/Guwahati/Imphal/Karimganj/Shillong with a request to bring to the notice of all concerned in their jurisdiction and ensure that the prescribed guidelines are followed.
3. North East Federation on International Trade (NEFIT), Neerakunj, Saraswati Vihar, Near NRL Petrol Pump, Guwahati – 781005.
4. Federation of Industry and Commerce of North Eastern Region (FINER), Swahid Dilip Chakravarty Path, H.No. 03, RGB Road, Guwahati – 781005.
5. Federation of Indian Chambers of Commerce & Industry (FICCI), North East Regional Advisory Council, H-19, Opp. Bhanu Apartments, Lamb Road, Guwahati – 781024.
6. Confederation of Indian Industry (CII), Ratnapeeth, 59 MG Road, Uzanbazar, Guwahati – 781001.
7. Border Trade & Chamber of Commerce, Moreh, Moreh Town, Chandel District, Manipur-795131.
8. Meghalaya International Chamber of Commerce, Dawki, Meghalaya – 793109.
9. Meghalaya Mine Owner & Exporter's Association, Borsora, South West Khasi Hills, Meghalaya – 793106.
10. Mizoram Chamber of Industries, 2nd Floor, M.U.P. Building, M.G. Road, Khatla (Opp. Raj Bhawan South Gate), Aizawl – 796001.
11. The President, Karimganj District Exporters & Importers Association, New Market Complex, Madrassa Lane, Station Road, Karimganj – 788710.
12. Tripura Chamber of Commerce, Akhaura Road, Tripura (West), Agartala – 799001.
13. India-Bangladesh Chamber of Commerce & Industry, 14, Jaganath Bari Road, Agartala – 799001.
14. Representative of Customs Brokers, Capt. Tridib Phukan, M/s Technotive Eastern Private Ltd., House No. 12, Rajgarh Road, Chandmari, Guwahati – 781003.
15. The Superintendent, Computer Cell, Customs Hqrs Shillong to upload the contents of this Public Notice to the Commissionerate website.

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16. The Hindi translator, Customs Hqrs, Shillong to get issued Hindi version of this Public Notice.
17. Guard file.