

IMPORTANT

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Secretary General, AEPC

AEPC/HO/SG/R&PA/2022
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Dear Members,

Sub: DoR issues Notification no. 79/2022-Customs (N.T.) dated 15.09.2022 carrying out amendments in the Electronic Duty Credit Ledge Regulations, 2021 regarding use and validity of e-scrips and transfer of duty credit in e-scrip. The use and validity as well as transfer of duty credit in e-scrip has been extended from one year period to two years.

The Government of India's Rebate of State and Central Taxes and Levies (RoSCTL) Scheme has benefitted the Apparel and Made-up Sector. For ensuring continuity, the Government had provided the benefit of the Scheme till March, 2024. On 23rd, September, 2021, DoR had issued Notification No. 75/2021 regarding making the Electronic Duty Credit Ledge Regulations 2021 regarding regulations for use, transfer, maintenance for the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) or the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL). The Notification No. 75/2021 dated 23rd September 2021 is enclosed as Annexure-1.

2. AEPC had issued a Circular No. 44 dated 2nd October 2021 titled Implementation of ROSCTL Scheme – Circular No. 22/2021-Customs dated 30/09/2021 and Systems Advisory No. 06/2021 dated 01/10/2021. The AEPC Circular No 44 dated 2nd October 2021 is enclosed in Annexure-1 for your kind reference please.

3. **AEPC had taken-up the issue of extending the validity of e-scrip from one year to two years. I am happy to inform that now DoR has issued Notification No. 79/2022-Customs dated 15th September 2022 carrying out various changes in the Notification wherein the use and validity of e-scrip as well as transfer of duty credit in e-scrip has been extended from one year to two years.** The Notification No. 79/2022 dated 15th September 2022 is enclosed as Annexure-1.

4. A table indicating the current provisions mentioned in the Notification No. 75/2021 dated 23rd September 2021 and the new changes in the Notification No. 79/2022 dated 15th September 2022, is given as follows:

| S. No. | Notification No. 75/2021 dated 23 rd September 2021 | Changes made via Notification No. 79/2022-Customs (N.T.) dated 15 th September 2022 |
|--------|---|---|
| 1 | <p>Regulation no 6. Use and validity of e-scrip</p> <p>Sub-regulation (2)</p> <p>(2) The e-scrip shall be valid for a period of one year from the date of its creation in the ledger and any duty credit in the said e-scrip remaining unutilized at the end of this period shall lapse.</p> | <p><u>In regulation 6, in sub-regulation (2), for the words “one year”, the words “two years”, shall be substituted.</u></p> |
| 2 | <p>Regulation No 7. Transfer of duty credit in e-scrip</p> <p>Sub-regulation (3)</p> <p>(3) The period of validity of the e-scrip, of one year from its creation, shall not change on account of transfer of the e-scrip.</p> | <p><u>In regulation 7, in sub-regulation (3), for the words “one year”, the words “two years”, shall be substituted.</u></p> |

5. For detailed information, please go through the Notification No 75/2021-Customs (N.T.) dated 23.09.2021 and Notification no. 79/2022-Customs (N.T.) dated 15.09.2022, which are enclosed for your ready reference.

6. AEPC's Circulars are available on AEPC's Website www.aepcindia.com.

7. This is for your information please.

With warm regards,

Yours sincerely,

Dr. L.B. Singhal

Secretary General-AEPC

Enclosures: As above