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**Implementation of RoDTEP Scheme – Circular No. 23/2021-Customs and Systems
Advisory No. 06/2021 dated 01/10/2021**

Dear Members,

1. The Department of Revenue vide Notification No. [75/2021-Customs \(N.T.\) dated 23/09/2021](#) has made the regulations on Issuance of duty credit in the scroll, Creation of e-scrip in the ledger, Registration of e-scrip, Use and validity of e-scrip, Transfer of duty credit in e-scrip and Vide Notification No. [76/2021-Customs \(N.T.\) dated 23/09/2021](#), the Department of Revenue has notified the manner to issue duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products subject to specified conditions and restrictions. In this regard, they have detailed the conditions for issuance of duty credit scrips, conditions for cancellation of duty credit, recovery of amount of duty credit where export proceeds are not realized or are in excess of what the exporter is entitled to.

2. The Department of Revenue has issued the [Circular No. 23/2021-Customs dated 30/09/2021](#) drawing the attention to RoDTEP Scheme Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 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.

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. Now DG, Systems has also issued Advisory No. 06/2021 dated 01/10/2021 (copy enclosed).

5. E-scrip module is developed by ICEGATE, CBIC to provide a digital service to exporters to avail benefits defined under various incentive schemes like RoDTEP (Remission of Duties and Taxes on Exported Products) and RoSCTL (Rebate of State and Central Taxes and Levies). The scheme provides for rebate of Central, State and Local duties/taxes/levies which are not refunded under any other duty remission schemes. The broad provisions are as under:

I. To avail the scheme exporter shall make a claim for RoSCTL/RoDTEP in the shipping bill by making a declaration.

II. Once EGM is filed, claim will be processed by Customs.

III. Once processed, a scroll with all individual Shipping Bills for admissible amount would be generated and made available in the user's account at ICEGATE

IV. User can create an escrip account under Escrip tab. This can be done by the IECs who have registered on ICEGATE with a DSC.

V. Exporter can log in into his account and generate scrip after selecting the relevant shipping bills.

6. It has been decided that for the Chapters 61, 62 and 63, RoSCTL would continue to be given beyond 31.12.2020 and till 31.12.2024 instead of RoDTEP.

7. As of now the users can log into their ICEGATE account and create the escrip Account, as scrip generation provision will be made functional on the issuance corresponding notification by the department and availability of the budget. Implementation of **RoDTEP scheme** in Custom Automated System has been developed. Details attached at **Annexure A (Page 16)** of the Advisory No. 06/2021.

8. This advisory is a complete step-by-step guide for the user to create an escrip account, generate scrips and transfer the scrips to any other IEC to avail the benefit of the scheme

9. As per Advisory issued by DG Systems, the RODTEP benefits would be calculated in System as per the calculation logic i.e. on value equal to declared export FOB value of the said goods or up to 1.5 times the market price of the said goods, whichever is less. The RoDTEP claims which have already been processed by the Customs officer or as per RMS facilitation for grant of drawback, such cases will not be sent to officer for processing of RoDTEP again.

10. Scroll Generation: Post filling of Gateway EGM in respect of the processed shipping bills, the RoDTEP Scrolls will be generated by the customs location in ICES. The scroll for shipping bills could be generated on FIFO basis w.e.f. 01.01.2021 in a phased manner.

11. Utilization of Scrips in Imports:

11.1 The owner of the scrip (either the original exporter beneficiary or any other IEC to whom the scrip was transferred on ICEGATE portal) can use these duty scrips in the Bill of Entry for the payment of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) i.e., Basic Customs Duty (BCD) only by giving the details of the scrips in the license table of the Bill of Entry.

11.2 The scheme code to be used in Bill of Entry for these scrips would be "RD" along with Notification No as "RODTEP".

12. 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.

13. 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.

14. 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.

15. 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.

16. 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.

For detailed information, please go through the concerned circular / advisory for compliance and procedures

With warm regards,

Yours sincerely,

Dr. L.B.Singhal
Secretary General
AEPC