

RoSCTL Scheme



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RoSCTL Scheme



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Remission of Duties and Taxes on Exported Products

1. Ministry of Textiles had notified the initial Rebate of State and Central Taxes and Levies (RoSCTL) scheme vide notification No. 14/26/2016-IT (Vol.II) dated 07.03.2019. The rates for this scheme were notified by MoT on 08.03.2019. MoT's further notification No. 14/26/2016-IT(Vol.II)(Part II) dated 02.05.2019 elaborated on the nature of rebate, mechanism of issue of scrips, etc. under RoSCTL scheme. The scheme was applicable for exports with let export order between 07.03.2019 to 31.03.2020 which was later extended to 31st March, 2021 or until such date the RoSCTL scheme is merged with the Remission of Duties and Taxes on Exported Products scheme, whichever is earlier.
2. The scheme rebated various Central, State and local duties/taxes/levies which were not refunded under other duty remission schemes. This was supposed to be a measure towards zero-rating of exports.
3. Government later decided to extend the RoSCTL scheme w.e.f. 01st January 2021 to 31st March 2024 for apparel/garments (under Chapter 61 and 62) and made-ups (under Chapter 63), in exclusion of RoDTEP for these Chapters. As per MoT's Notification No.12015/11/2020-TTP dated 13.08.2021 issued for RoSCTL scheme, RoSCTL eligibility shall remain unchanged. RoSCTL scheme for apparel/garments and made-ups shall be continued w.e.f 01.01.2021 with rates as recommended by Drawback Committee and notified by Ministry of Textiles vide notification No. 14/26/2016-IT(Vol.II) dated 08.03.2019.
4. The extended RoSCTL scheme will be implemented by DoR with end to end digitization of issuance of remission amount in the form of transferable duty credit electronic scrip. This will be maintained in an electronic ledger in the Customs system. Adequate safeguards are to be embedded in the scheme to avoid fraud and misuse. A monitoring and audit mechanism, with risk management system is also to be put in place by CBIC.
5. RoSCTL scheme is a budgeted schemes and its expenditure is booked under Grant No. 35. Pr. CCA will be periodically informed about the total No. & amount of scrips issued under the scheme.
6. Notification under section 51B of the Customs Act, 1962 has been issued by DoR on RoSCTL scheme guidelines (Notification No. 77/2021 dated 24.09.2021). It provides for the manner of issue of duty credit under the schemes for exports made w.e.f. 01.01.2021 and the conditions and restrictions governing the issuance of duty credit. CBIC has also issued the Electronic Duty Credit Ledger Regulations, 2021 (Notification No. 75/2021) on 23.09.2021 regarding Regulations for use, transfer, maintenance etc. of Electronic Duty Credit Ledger.
7. Circular No. 22/2021-Cusoms dated 30.09.2021 on RoSCTL scheme has been issued by the Board which may be gone through for further details on scheme implementation. Systems Advisory No. 23/2021 dated 30.09.2021 on Implementation of RoSCTL scheme in System, issued by Systems Directorate may also be gone through as the System starts assessment of RoSCTL claims. IEC wise registration of e-ledger has also started on ICEGATE.
8. Duty credit allowed under the RoSCTL scheme is subject to realization of sale proceeds within the period allowed by RBI. The Regulations, read with said Notifications, 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.