

GST

RoDTEP Scheme



Published by:
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C.R. Building, New Delhi-110109

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RoDTEP Scheme



Directorate General of Taxpayer Services
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Remission of Duties and Taxes on Exported Products

1. Remission of Duties and Taxes on Exported Products (RoDTEP) scheme is a Department of Commerce scheme which was implemented for exports w.e.f. 01.01.2021 for most of the chapters. The scheme rebates various Central, State and local duties/taxes/levies which are not refunded under other duty remission schemes. This was supposed to be a measure towards zero-rating of exports.
2. RoDTEP will be implemented by DoR with 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. Section 51B was introduced in the Customs Act, 1962 in Finance Act, 2020 to provide for an electronic duty credit ledger. A monitoring and audit mechanism, with risk management system is also to be put in place by CBIC.
3. The RoDTEP scheme has been notified by DoC on 17.08.2021 vide Notification No. 19/2015-2020 dated 17.08.2021 along with Annexure 4R containing RoDTEP rates and caps. RoDTEP is a budgeted scheme whose expenditure is booked under Grant No. 35. Pr. CCA will be periodically informed about the total No. & amount of scrips issued under each scheme.
4. Notification under section 51B of the Customs Act, 1962 has been issued by DoR on RoDTEP scheme guidelines (Notification No. 76/2021 dated 23.09.2021). 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.
5. Circular No. 23/2021-Customs dated 30.09.2021 on RoDTEP scheme has been issued by the Board which may be gone through for further details on scheme implementation. Systems Advisory No. 22/2021 dated 30.09.2021 on Implementation of RoDTEP scheme in System, issued by Systems Directorate may also be gone through as the System starts assessment of RoDTEP claims. IEC wise registration of e-ledger has also started on ICEGATE.
6. Duty credit allowed under the RoDTEP 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.