

FREQUENTLY ASKED QUESTIONS (FAQs) ON RoDTEP SCHEME

Q. What is RoDTEP scheme?

Ans. RoDTEP stands for the Remission of Duties or Taxes on Export Products Scheme. This scheme has been introduced by the Government of India by making amendments in the Foreign Trade Policy 2015-20 vide DGFT Notification No. 19/2015-20 dated 17.08.2021. The scheme has been introduced with an objective to neutralize the taxes and duties suffered on exported goods which are otherwise not credited or remitted or refunded in any manner and remain embedded in the export goods. This scheme provides for rebate of all hidden Central, State, and Local duties/taxes/levies on the goods exported which have not been refunded under any other existing scheme. This does not only include the direct cost incurred by the exporter but also the prior stage cumulative indirect taxes on goods. It is a WTO compliant Scheme and follows the global principle that the taxes/duties should not be exported; they should be either exempted or remitted to exporters, to make the goods competitive in the global market. The RoDTEP scheme has been made effective for the exports from **1st January 2021**.

Q. Which taxes are intended to be compensated to the exporters in RoDTEP Scheme?

Ans: The scheme intends to compensate the duties/taxes/levies at the Central, State and Local level borne on the exported product including prior stage cumulative indirect taxes on goods and services used in the production and distribution of the exported product. Illustrative taxes would be as follows:

1. VAT and Excise duty on the fuel used in self-incurred transportation costs; on the fuel used in generation of electricity via power plants or DG Sets; on the fuel used in running of machineries/plant;
2. Electricity duty on purchase of electricity;
3. Mandi Tax/ Municipal Taxes/ Property Taxes;
4. Stamp duty on export documents; etc.....

Q. Which are the governing regulatory bodies for the RoDTEP in India?

Ans: RoDTEP scheme has been notified by the Department of Commerce vide DGFT Notification No. 19/2015-20 dated 17.08.2021. However, the Scheme shall be fully administered by the Department of Revenue. A separate RoDTEP Policy Committee (RPC) chaired by DGFT comprising of the Department of Revenue/Drawback Division with the suitable representation of the Department of Commerce/DGFT, line ministries, and experts on the

prioritized sectors. The committee shall be responsible for the determination of the ceiling rates under the Scheme.

Q. What is the effective date from which RoDTEP scheme is applicable?

Ans: RoDTEP has been made effective for exports from **1st January 2021** in respect of those exports where intention to claim the benefit has been manifested on the shipping bills.

Q. Where one can assess the RoDTEP Rates?

Ans. The Appendix 4R of Handbook of Procedures, Notified by Department of Commerce under DGFT notification No. 19/2015-20 dated 17.08.2021 may be assessed to check the RoDTEP Rates.

Q. Is there any limit to which RoDTEP benefit can be claimed?

Ans. Value cap per unit of exported product have also been provided under the notified 8-digit HSN code level in Appendix 4R. The rebate would be capped at such value provided on a per unit basis.

Q. Who is eligible to take the benefit of the RoDTEP scheme?

Ans. All exporters of goods are eligible to take benefit under this scheme. Such exporter may either be the merchant or manufacturer exporter. However, such goods should have been directly exported by such person.

Q. Which are the most common sectors which have been excluded from the RoDTEP scheme as of now?

Ans. Some of the sectors which have been excluded currently from the benefit under the scheme are steel, pharmaceuticals, organic and inorganic chemicals etc.

Q. Can RoDTEP & MEIS scheme both be claimed simultaneously?

Ans. No, RoDTEP and MEIS cannot be claimed simultaneously.

Q. In which form the benefit under RoDTEP scheme will be?

Ans. The benefit under RoDTEP scheme would be in the form of transferable duty credit scrip, or it may be in the form of electronic scrip which will be maintained in the electronic ledger.

Q. Whether Scheme is applicable only to the manufacturer and exporter of goods or to all type of exporters?

Ans: The benefit under the Scheme is available to all exporters irrespective of their status in respect of the goods manufactured in India. Further, there is no turnover limit criterion for claiming the benefit under the Scheme.

Q. To which sectors the RoDTEP scheme is applicable?

Ans. RoDTEP scheme will be applicable to all the sectors apart from the following -

- Apparel and made-ups (Chapter 61, 62 & 63) for which the RoSCTL scheme has been extended for the benefits.
- Steel, pharmaceuticals, organic and inorganic chemicals.

Q. What will be the rate of benefit under the RoDTEP scheme?

or

Q. How to determine the quantum of which such remission will be available?

Ans. Rebate would be granted to the eligible exporters at a rate notified in Appendix 4R, as a percentage of FOB value. For certain export items, a fixed quantum of rebate amount per unit has also been notified. Such rate and quantum have been notified in Appendix 4R at 8-digit HS code level.

Q. Would RoDTEP scrips be transferable to any other person?

Ans. Yes, the scrips would be transferable to any other person having a valid IEC and valid ICEGATE Registration.

Q. Which are the duties and taxes against which RoDTEP benefit can be utilized?

Ans. The e-scrips issued under RoDTEP scheme would be utilized for payment of duty of Customs leviable under First Schedule to the Customs Tariff Act, 1975 i.e. Basic Customs Duty. It cannot be utilized towards payment of any other taxes like IGST, Compensation Cess etc. upon the import of goods.

Q. How will the exporter be able to utilize the RoDTEP scrips for getting the benefit of BCD on imports?

Ans. The owner of the scrip (either the original exporter beneficiary or any other IEC to whom the scrip was transferred on ICEGATE portal) will be able to use the scrip in the Bills of Entry in the same way as any other duty credit scrips issued by DGFT, by giving the details of the scrips in the license table of the Bill of Entry. The scheme code to be used for these scrips would be "RD" along with the Notification Number as "RODTEP".

Q. What are ineligible categories under the Scheme for claiming benefit?

Ans. Para 4.55 of the Foreign Trade Policy, as inserted vide DGFT Notification No. 19/2015-20 dated 17.08.2021 specifies the following categories of exports/exporters which shall not be eligible for rebate under the RoDTEP Scheme:

- i. Exports of imported goods as per para 2.46 of FTP i.e. Import for Export;
- ii. Exports through trans-shipments, meaning thereby exports originating in third country but trans-shipped through India;
- iii. Export products which are subject to minimum export price or export duty;
- iv. Products which are restricted for exports under Schedule-2 of Export Policy in ITC (HS);
- v. Products which are prohibited for exports under Schedule-2 of Export Policy in ITC (HS);
- vi. Deemed Exports;
- vii. Supplies of products manufactured by DTA units to SEZ/FTWZ units;
- viii. Products manufactured in EHTP and BTP;
- ix. Products manufactured partly or wholly in a warehouse under section 65 of Customs Act, 1962 (i.e. MOOWR etc);
- x. * Products manufactured or exported in discharge of export obligation against advance authorisation or Duty Free Import Authorization (DFIA) or Special Advance Authorisation issued under a duty exemption scheme of relevant Foreign Trade Policy;
- xi. * Products manufactured or exported by a unit licensed as 100% Export Oriented Unit (EOU) in terms of the provisions of the Foreign Trade Policy;
- xii. * Products manufactured or exported by any of the units situated in Free Trade Zone (FTZ), Export Processing Zones (EPZ) or Special Economic Zone (SEZ);
- xiii. Products manufactured or exported availing the benefit of Notification No 32/1997- Customs dated 01.04.2017 (i.e. jobbing transactions);
- xiv. Exports for which electronic documentation in ICEGATE EDI has not been generated or Exports from Non-EDI port; and
- xv. Goods which have been taken into use after manufacture (i.e. second-hand goods);

[As per para 4.55B of the FTP (inserted vide DGFT Notification No. 19/2015-20 dated 17.08.2021), the inclusion of exports made by categories mentioned in Sr. No. X, XI and XII above i.e. the exporters under the categories of SEZ, EOU, Advance Authorisation etc. and the RoDTEP rates for export items under such categories would be decided later based on the recommendations of the RoDTEP Committee.]***

Q. What is the broad procedure that is to be followed for claiming the benefit under RoDTEP Scheme?

Ans. The broad procedure for claiming the benefit under the RODTEP scheme is provided below –

- a. To avail of the benefits under RoDTEP scheme exporter has to make a claim for RoDTEP in the shipping bill by making a declaration.
- b. Based on the declarations in the Shipping Bill, the eligible RoDTEP will be processed by Customs.
- c. Post filling of Gateway EGM (Export general Manifest) in respect of the processed shipping bills, the RoDTEP Scrolls with all individual Shipping Bills for admissible amount would be generated and made available in the users account at ICEGATE
- d. The IEC holder who has registered on ICEGATE with the help of DSC can create a RoDTEP credit ledger account under the Credit Ledger tab.
- e. Exporter can log into his account and generate Scrip after selecting the relevant shipping bills.

Q. Will the suspension of drawback extend to RODTEP scheme in case of a risky exporter?

Ans. Yes, it will be, if the exporter is suspended for the drawback, same will be applicable for the purpose of scrolling out of RoDTEP benefits. Thereby, unless the suspension is revoked, the claim cannot be made under RoDTEP.

Q. Whether realisation of foreign currency for the RoDTEP benefit is necessary?

Ans: The Scheme provides that the rebate under the scheme would not be dependent on the realization of export proceeds at the time of claim of rebate. However, the rebate is allowed subject to receipt of sale proceeds within the timeframe allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall never be deemed to have been allowed.

Q. Can there be a remission of arrears from one financial year to the other?

Ans. No provision for remission of arrears or contingent liability is permitted under the scheme to be carried over to the next financial year. The RoDTEP Scheme would operate in a budgetary framework for each financial year.

Q. How a user can claim the benefit of the scheme in the Shipping Bill?

Ans. It is mandatory for the exporters to indicate in their Shipping Bill whether or not they intend to claim RoDTEP on the export items. Unlike Drawback, there will be no need to declare any separate code or schedule serial number for RoDTEP.

In order to claim the benefit of the RoDTEP, the exporter will have to make following declarations in the SW_INFO_TYPE Table of the Shipping Bill for each item:

INFO TYPE	DTY
INFO QFR	RDT
INFO CODE	RODTEPY-If RoDTEP is availed RODTEPN-If not availed
INFO MSR	Quantity of the items in statistical UQC as per the Customs Tariff Act for that item RITC
INFO UQC	UQC for the quantity indicated in INFO_MSR

[**Note:** If RODTEPY is not specifically claimed in the Shipping Bill, no RoDTEP would accrue to the exporter. No changes in the claim will be allowed after the filing of EGM]

Additionally, for every item where RODTEPY is claimed in INFO CODE, a declaration has to be submitted in the Statement Table of the Shipping Bill as below.

STATEMENT TYPE	DEC
STATEMENT CODE	RD001

Submission of the above statement code for RoDTEP availed items would indicate that the exporter has made the necessary declaration, while claiming RoDTEP benefit.

The following declaration should be filed as part of the shipping bill:

“I/ We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

- 1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.*
- 2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.*
- 3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.”*

Based on the above declarations in Shipping Bill, system would process the eligible RoDTEP. The Shipping Bills with RoDTEP claim will now be routed for officer intervention based on Risk based targeting by RMS. Options have been

made available in system for officers to generate RoDTEP scrolls. Once the scroll is generated, the respective amounts would be available with the exporter as credits on the ICEGATE portal. Scrips once generated will reflect in the exporter's ledger and will be available for utilization in paying Basic Customs Duty during imports or for transfer to any other entity having IEC and a valid ICEGATE registration.

Q. How will the Department process the claim against the declarations made in Shipping Bill?

Ans. The Shipping Bills with RoDTEP claim will be routed for officer intervention based on Risk based targeting by RMS. All the Shipping Bills will be sent to RMS after the EGM is filed. Based on the input by RMS, Shipping Bills will either come to officer for processing of RoDTEP benefits or will directly be facilitated to the scroll queue without any officer intervention. Once the Shipping Bill is processed for RoDTEP either by the officer or as per facilitation by RMS, it will move to the respective scroll queues. Options have been made available in System for officers to generate RoDTEP scrolls. Once the RoDTEP scroll is generated, the credits allowed will be available within their ICEGATE login of the exporter to claim and covert into a credit scrip.

Q. How a user can claim the credit and generate the e-credit scrips on the online ICEGATE Portal?

Ans: Once the RoDTEP scroll is generated, the duty credit amount allowed will be available within the RoDTEP Credit Ledger Account created for the IEC holder (or exporter) in their ICEGATE login to claim and covert into a credit scrips. In case the exporters have not registered on ICEGATE already with their digital signatures, they may refer to advisory available at ICEGATE portal using the link: <https://icegate.gov.in/Download/JavaSetupForDSC.pdf> and complete registration in order to avail the benefits of RoDTEP.

The exporter will be able to club the credits allowed for any number of Shipping Bills at a port and generate a credit scrip for the same on ICEGATE portal. Scrips once generated will reflect in the exporter's ledger and will be available for utilization in paying eligible duties during imports or for transfer to any other entity having IEC and a valid ICEGATE registration. A detailed advisory for the benefit of the exporter on the scrip generation, ledger maintenance and transfer facilities has been published soon on ICEGATE. These facilities will be made available once the final RoDTEP rates are notified and scroll generation is enabled.

Q. In what manner will the RoDTEP benefit be made available to the exporter?

Ans. The RoDTEP scheme would be implemented through digitization of the rebate amount in the form of transferable duty credit scrip. Such scrip would be maintained in an electronic ledger by the CBIC for its utilization.

Q. How can one create an Escrip account?

Ans: Escrip account can be used by the Importer/Exporter/CHA only after creating it at ICEGATE. The user has to be a valid IEC Holder registered on ICEGATE with a DSC. The procedure for Scrip creation has been outlined in Advisory No. 06/2021 dated 01.10.2021 of the Directorate General of Systems and Data Management, CBIC. Below are the steps to create an Escrip Account with ICEGATE:

Step 1: User can select the option of E Scrip account creation by clicking on the “E Scrip” tab under the “Our Services” section of <https://www.icegate.gov.in/> as indicated below.



Step 2: User will be directed to the login page. After log in using valid credentials, user will be able to see the E Scrip option under the Financial Services on the left panel as shown below. If user is not registered they can get themselves registered as per advisory through this link:

<https://icegate.gov.in/Download/JavaSetupForDSC.pdf>



Step 3: Since the user has not created an E Scrip account initially, the following page will be displayed. The user can select the scheme name from the drop-down as RoSCTL or RoDTEP and click on Create E Scrip Account button as shown below:



Step 4: After E Scrip account creation is done by the user, a grid view with the following details will be displayed to the user.

User can perform various operations mentioned as follows from this Home Page:

- SB Details
- Scrip Details
- Transaction Details
- Scrip Transfer
- Approve Scrip Transfer
- Add Scheme

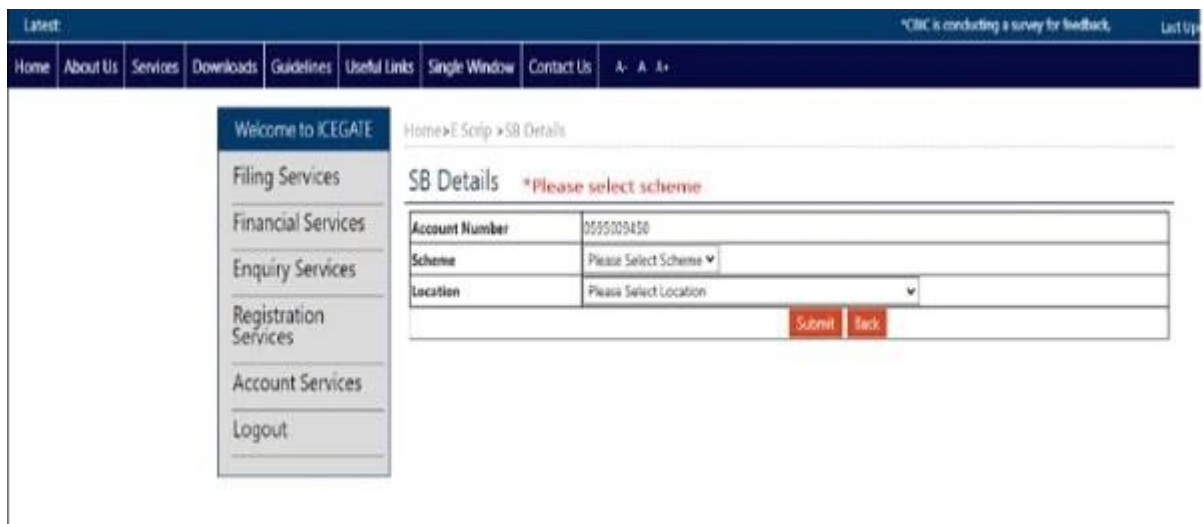
Q. What is the procedure for generation of the Scrip?

Ans. The procedure for Scrip generation has been outlined in Advisory No. 06/2021 dated 01.10.2021 of the Directorate General of Systems and Data Management, CBIC. For Scrip generation the user will have to follow the following steps:

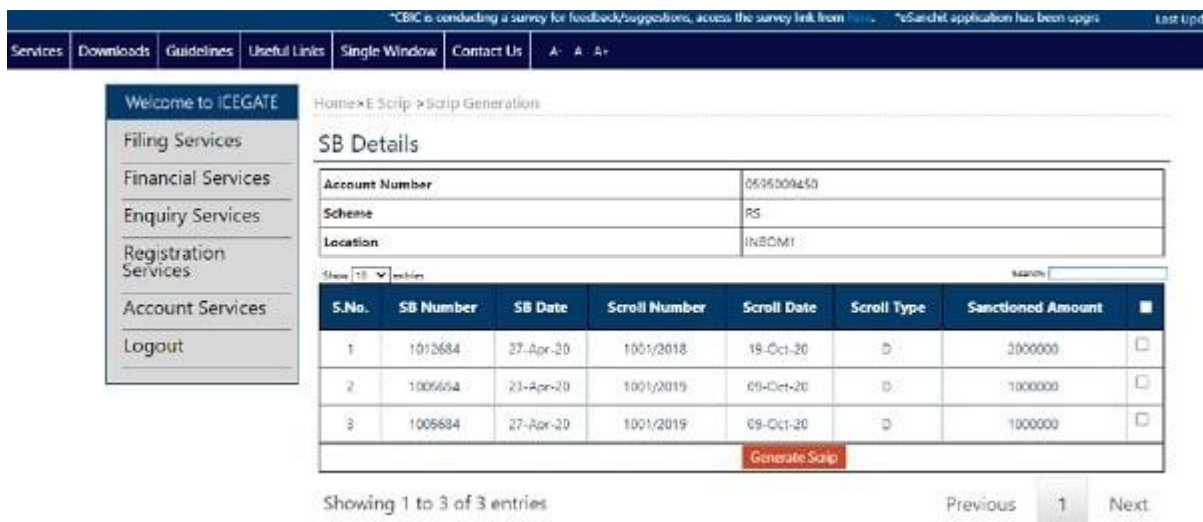
Step 1: From the E Scrip Home Page as shown below, user can select “SB Details” Tab for scrip generation.

Step 2: User is provided with the feature of selecting Shipping bills/scrolls for which the scrips are to be generated. User can select RoSCTL or RoDTEP under scheme name and location as mentioned below:

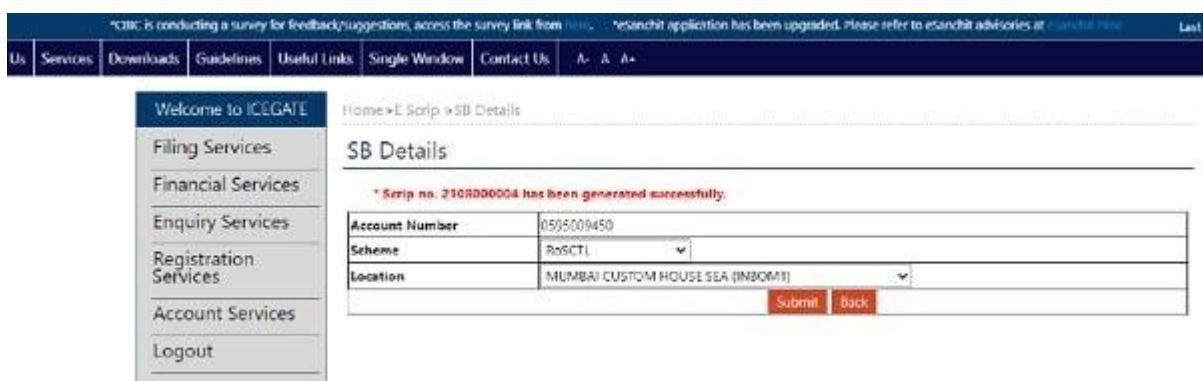
Step 3: An error message will be displayed if the scheme is not selected since it is a mandatory field.



Step 4: User can view and select the shipping bills and can click on “Generate Scrip” button to generate scrip. User can select all the shipping bills at once by checking box in first row.



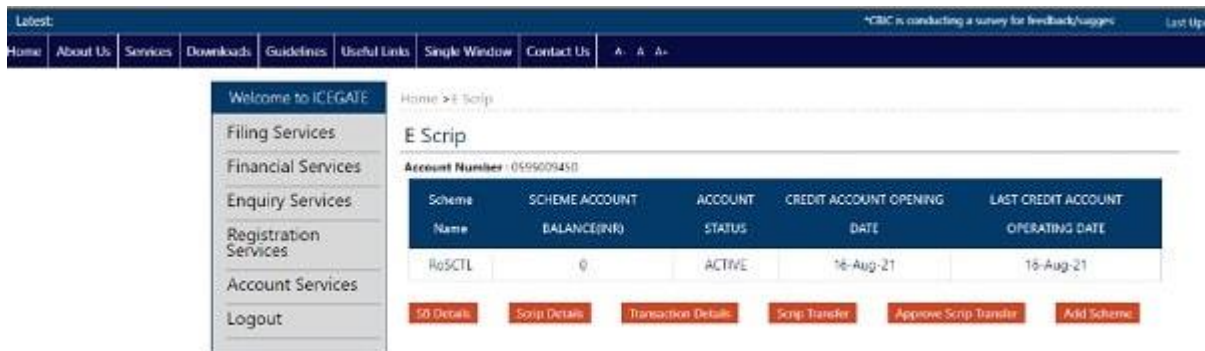
Step 5: Scrip will be generated for the selected shipping bill/ scroll. After successful Scrip Creation the following message will be displayed on the screen.



Q. How can a user view the Scrip details?

Ans. The procedure to view the Scrip has been outlined in Advisory No. 06/2021 dated 01.10.2021 of the Directorate General of Systems and Data Management, CBIC. To view the Scrip details the user will have to follow the following steps:

Step 1: In the E Scrip home page, user can select on the “Scrip Details” Tab to view the scrip details which has been generated.



Step 2: A unique Scrip Number will be generated and tagged to every user. A credit entry will be made in the Ledger for that user. User can view scrip details after selecting from the following options in the scrip status drop down:

1. Active- Scrip which is still in active state
2. Utilize- Scrip which is utilized by the user
3. Transferred- Scrip for which the transfer request is approved by the transferee to whom the user has initiated transfer
4. Transfer Pending- Scrip which is transferred by the user to another IEC holder, but the latter has not approved the transfer request.
5. Expired- Scrip which is expired
6. Transfer Rejected- Scrip which is rejected by the transferor (who has initiated the scrip transfer request) or the transferee (to whom scrip transfer request is sent)
7. All- All scrips generated



Step 3: Once the mandatory fields are selected, the data can be viewed in grid. User should be able to view the last 10 entries by default from the credit ledger. The user can click on next or previous link in case of more than 10 entries. The description of the data is given below:

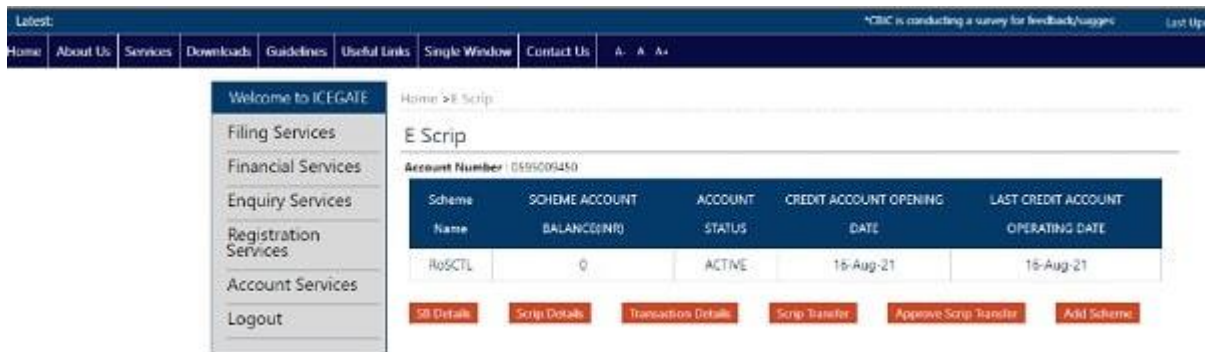
1. Scroll Number: Unique scroll number
2. Scrip Number: Unique scrip number
3. Scrip Issue Date: Date on which scrip is generated
4. Scrip Expiry Date: Date on which the scrip will expire
5. Scrip Issued Amount: Amount for which the scrip is issued.
6. Scrip Balance Amount: Total balance after the scrip has been utilized.
7. Scrip Transfer Date: Date on which the transfer has been approved by the IEC to whom the scrip is transferred. This will be blank if transfer is not initiated.
8. Scrip Status: based on what scrip status user has previously selected as explained in the previous step (step 2)



Q. How can a user view the transaction details of E-Scrip”

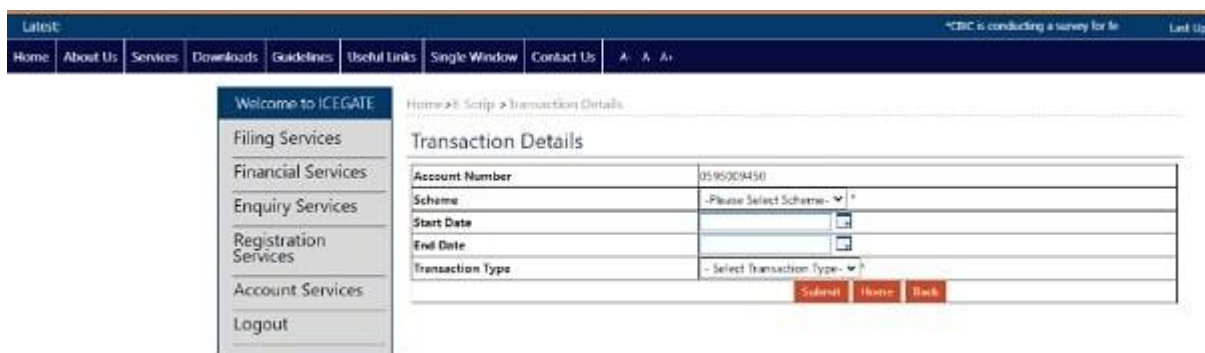
Ans. The procedure to view the transaction details of E Scrip has been outlined in Advisory No. 06/2021 dated 01.10.2021 of the Directorate General of Systems and Data Management, CBIC. To view a transaction details of the E-Scrip a user need to follow the following steps:

Step 1: In the E Scrip Home Page, a user can view the Transaction Details by clicking the tab “Transaction Details” as shown below:



Step 2: User should be able to view the transactions basis multiple search criteria like start date, end date and transaction type. The Transaction Type field has a drop down with the following options to select. User can select the appropriate field:

1. Issued: To view the scrips been generated. The transaction status will be Complete for this transaction type.
2. Utilized: To view the scrips which are utilized. The transaction status will be Complete for this transaction type.
3. Transferred: To view the scrips which are transferred to another IEC holder. The transaction status will be Complete for this transaction type.
4. Transfer Pending: To view the scrips for which the approval for transfer is pending. The transaction status will be Pending for this transaction type.
5. All: To view all types of scrips.



Step 3: After selecting the appropriate fields, data will be displayed in a grid format as shown below:

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Welcome to ICEGATE Home > E Scrip > Transaction Details

Transaction Details

Account Number	0595009450
Scheme	RoSCTL
Start Date	2021/08/19
End Date	2021/08/19
Transaction Type	- Select Transaction Type -

Submit Home Back

Show 10 entries Search:

Scrip Number	Transaction Amount	CREDIT/DEBIT	Transaction Number	Transaction Date	Transaction Type	Transaction Status
2108000002	1000000	CR	1000000181	19-AUG-21	ISSUED	COMPLETE
2108000004	2000000	CR	1000000183	19-AUG-21	ISSUED	COMPLETE

Showing 1 to 2 of 2 entries Previous 1 Next

Q. What is the procedure for transfer of the e-credit scrips?

Ans: Once a person has created an e-Credit Scrips account in its ICEGATE portal, then it can transfer a scrip to another user. It is important to note that the user to whom the e-scrip is to be transferred also needs to have a valid E Scrip account.

Below are the steps for scrip transfer:

Step 1: From the Escrip Home page, user can select the “Scrip Transfer” tab to transfer a particular scrip to any other user.

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Welcome to ICEGATE Home > E Scrip

E Scrip

Account Number : 0595009450

Scheme	SCHEME ACCOUNT	ACCOUNT	CREDIT ACCOUNT OPENING	LAST CREDIT ACCOUNT
Name	BALANCE(INR)	STATUS	DATE	OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

SB Details Scrip Details Transaction Details **Scrip Transfer** Approve Scrip Transfer Add Scheme

Step 2: It is mandatory to select a scheme, RoDTEP or RoSCTL in order to select the scrips to be transferred.

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Welcome to ICEGATE Home>E Scrip >Scrip Transfer

Scrip Transfer

Account Number	0595000450
Scheme	-Please Select Scheme- ▼
Scrip available	No Scrip available

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[Enquiry Services](#)
[Registration Services](#)
[Account Services](#)
[Logout](#)

After that, the user can select the appropriate scrip to be transferred from the generated scrips. The list of the generated scrips is available in the drop-down menu along the “Scrip Available” Option.

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Welcome to ICEGATE Home>E Scrip >Scrip Transfer

Scrip Transfer

Account Number	0595000450
Scheme	RoSCTL ▼
Scrip available	-Please Select Scrip- ▼

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Step 3: After appropriate scrip selection, user can view scrip amount and enter IEC of the user to which the scrip is to be transferred. These details, of the IEC holder to whom the user wants to make transfer, can be entered in the textbox alongside “Transfer To” option.

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Welcome to ICEGATE Home>E Scrip >Scrip Transfer

Scrip Transfer

Account Number	0595009450
Scheme	RoSCTL <input type="text"/>
Scrip available	2106030003 <input type="text"/>
Scrip Amount	2000000
Transfer To	<input type="text"/>

Step 4: OTP is generated and sent to the user who has initiated the transfer on the registered mobile number and email ID. It has to be entered by that user to transfer the scrip successfully. This OTP is valid for a window of 15 minutes only. An error message will be displayed to the user if wrong OTP is entered.

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Welcome to ICEGATE Home>E Scrip >Verify OTP

Verify OTP

Enter OTP

Step 5: After successfully transferring the request, Scrip will be viewed in a grid on the same page. User who has initiated the transfer scrip request can cancel the request at this stage using the cancel button as shown below.

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Welcome to ICEGATE Home>E Scrip >Scrip Transfer

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Account Services
Logout

Scrip Transfer

* Scrip 210800003 transfer request has been submitted successfully

Account Number	0595009450
Scheme	- Please Select Scheme -
Scrip available	210800003

Show 1 entries Search

Scrip Number	Scrip Issue Date	Scrip Expiry Date	Scrip Amount	Action
210800003	14-Aug-21	14-Aug-22	2000000	Cancel

Showing 1 to 1 of 1 entries Previous 1 Next

Step 6: An approval request is sent to the IEC for whom transfer request has been initiated by the user. This IEC holder who has to approve the request needs to login, select E Scrip tab under Financial Services. He will have to create an E Scrip account if not already created.

Step 7: From the E Scrip Home page, the user to whom a scrip is transferred can approve/cancel the transfer scrip request by clicking on the “Approve Scrip Transfer” tab as shown below:

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Welcome to ICEGATE Home > E Scrip

Filing Services
Financial Services
Enquiry Services
Registration Services
Account Services
Logout

E Scrip

Account Number: 0595009450

Scheme	SCHEME ACCOUNT	ACCOUNT	CREDIT ACCOUNT OPENING	LAST CREDIT ACCOUNT
Name	BALANCE(INR)	STATUS	DATE	OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

SB Details Scrip Details Transaction Details Scrip Transfer **Approve Scrip Transfer** Add Scheme

Step 8: User can view all scrips, which are requested to be transferred to him. User can cancel the request as well by clicking on the cancel button, if does not wish to accept the scrip.

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Welcome to ICEGATE Home>E Scrip >Approve Scrip Transfer

Approve Scrip Transfer

Show 10 entries Search

S.No.	Transfer From	Scrip Number	Scrip Issue Date	Scrip Expiry Date	Scrip Amount	Cancel Scrip	Approve Scrip
1	0695009450	2108000003	14-Aug-21	14-Aug-22	2000000	Cancel	Approve

Showing 1 to 1 of 1 entries Previous 1 Next

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Step 9: The transferee can approve the transfer scrip request after clicking the approve button, Transferee has to fill a valid OTP. After clicking the Approve button, the transferee is directed to fill OTP as shown below. This OTP is generated and sent to the transferee over registered Mobile number and email ID and is valid only for 15 minutes. In case the user fails to enter a valid OTP in 15 minutes, the user is redirected to generate a new OTP.

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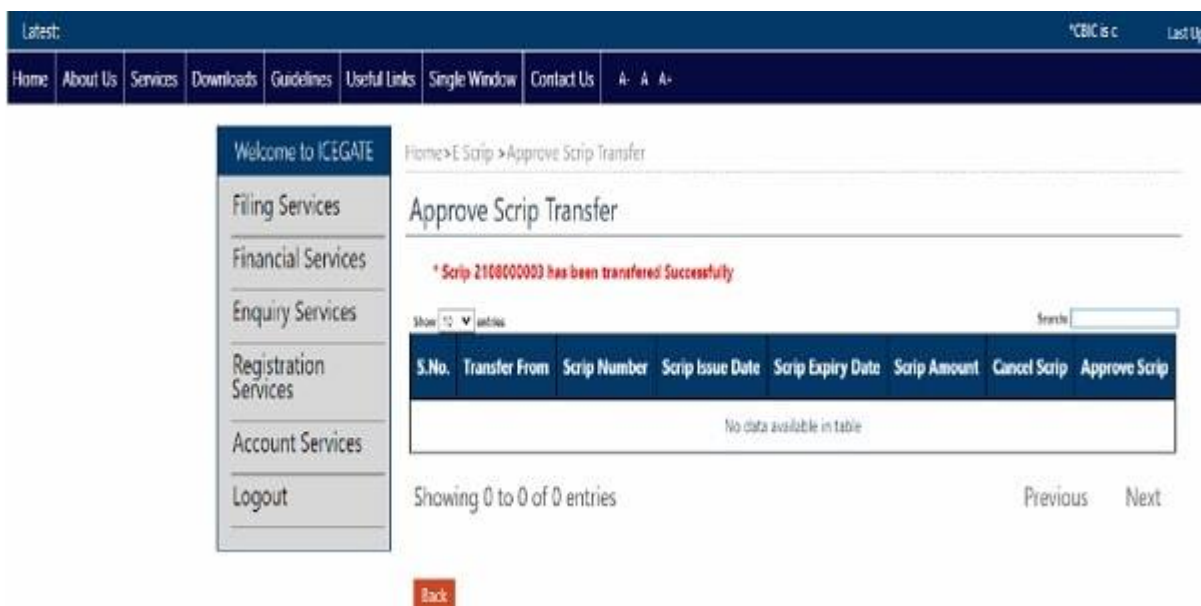
Welcome to ICEGATE Home>E Scrip >Verify Approver OTP

Verify Approver OTP

Enter OTP

[Approve Scrip Transfer](#) [Home](#) [Back](#)

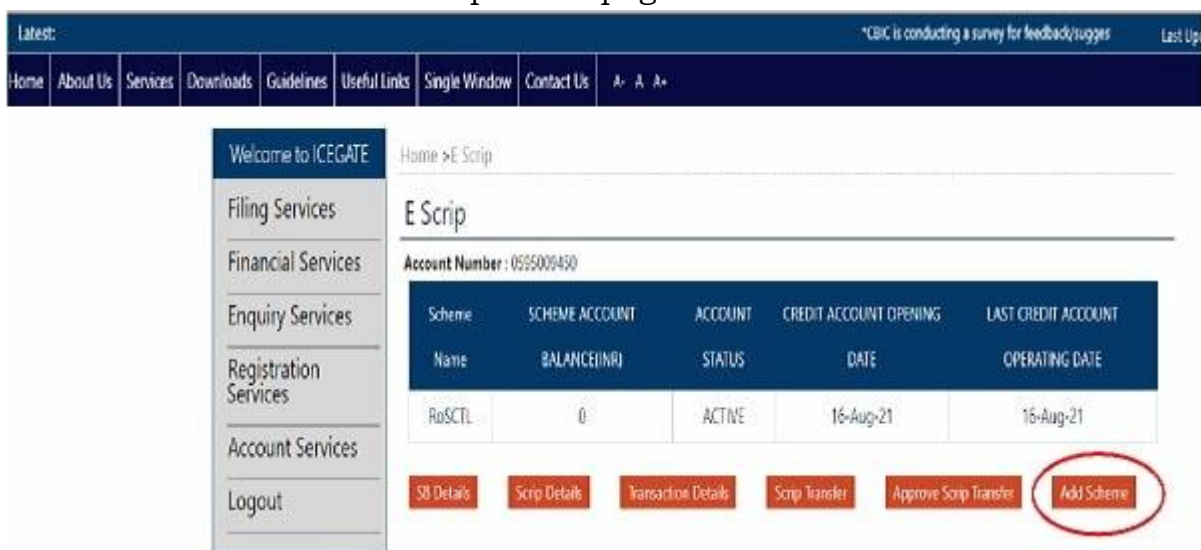
Step 10: The Scrip will be transferred to Transferee after successful OTP validation. Message is also generated and displayed on the screen as shown below:



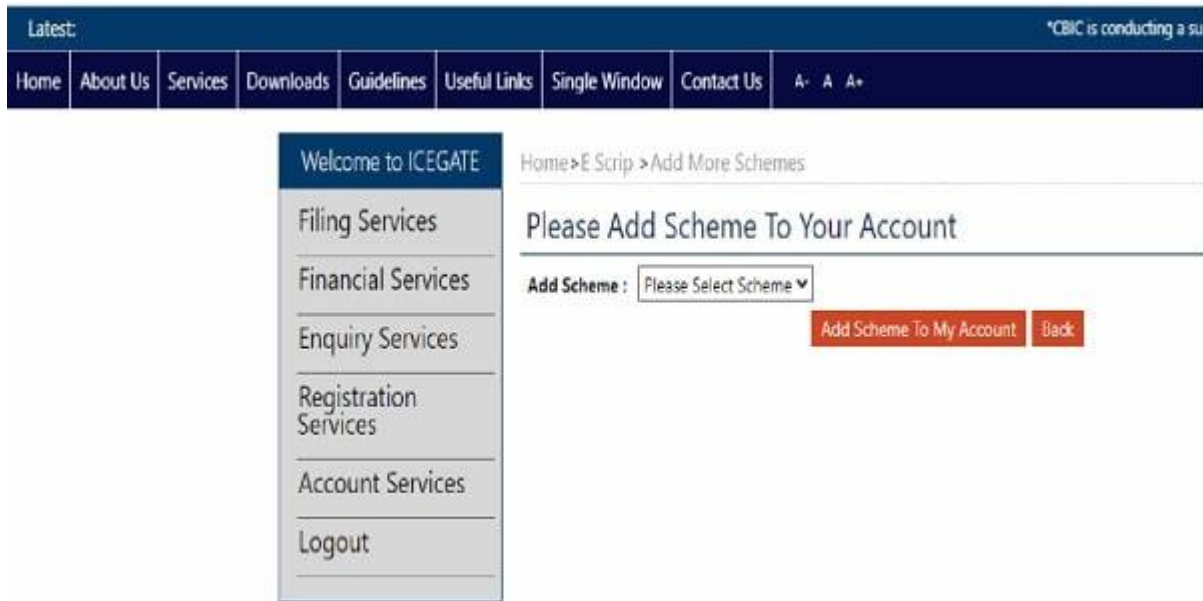
Q. How can a user add scheme once e-scrip account is created?

Ans. Once E Scrip account is created a user can add scheme following the steps as under:

Step 1: Once e-Scrip account is created by the user, user can avail benefit of various export incentive schemes like RoDTEP, RoSCTL by clicking on “Add Scheme” button on the E Scrip Home page as shown below.



Step 2: User will be directed to select the scheme name from the scheme name from the drop down in “Add Scheme” field and click on “Add Scheme to my account” as shown below.



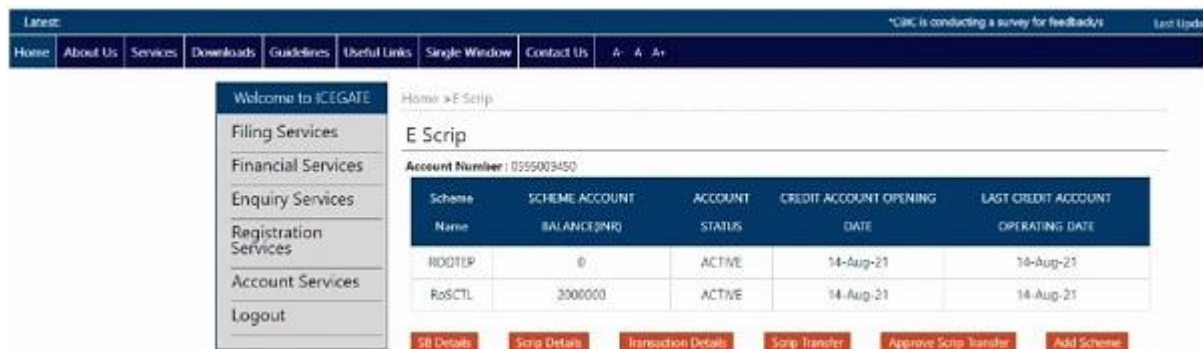
Details in tabular form will be available to the user about the scheme details.

Scheme Name: RoDTEP/ RoSCTL/other export incentive scheme

Scheme Account Balance: Current balance of the account

Account Status: Whether account is active or suspended

Credit Account Opening Date: Date on which the E Scrip account was created for particular scheme **Last Credit Account Operating Date:** Date on which last activity was done by the user



Q. Whether ledger to be maintained at GSTIN level or IEC level?

Ans: The ledger should be maintained at IEC level.

Q. Whether goods can be exported on payment of GST while claiming the benefit of RoDTEP?

Ans: Yes, there are no restrictions of making export of goods on payment of GST simultaneous to claiming benefit of RoDTEP.

Q. Whether RoDTEP would be credited in exporters' bank account similar to duty drawback?

Ans: No. RoDTEP would be issued in the form of transferrable e-scrips which will be maintained in an electronic credit ledger by the CBIC and could be used for paying Basic Customs Duty on import of goods or may be transferred electronically to other party. The benefit will not be in the form of direct credit to the bank account.

Q. If an exporter has not been able to mention the option of claiming RoDTEP in shipping bills in respect of the past transactions, what should he do now?

Ans: W.e.f. 01.01.2021, it is mandatory for the exporters to indicate in their Shipping Bill whether or not they intend to claim RoDTEP on the export items. It has been categorically specified by the CBIC that, if RODTEPY is not specifically claimed in the Shipping Bill, no RoDTEP would accrue to the exporter.

Q. Can a textile exporter claim ROSCTL along with RoDTEP?

Ans: It is pertinent to note that RoSCTL Scheme is eligible for the export of apparels and made-ups only, i.e., the textile goods covered under Chapter 61, 62 & 63 of the HS Tariff Code. Hence, for exports of apparels and Made-ups RoDTEP is not available, if such products are covered under the RoSCTL. For other textile items, RoDTEP may be claimed at the prescribed rates.

Q. Is the benefit of RoDTEP is available on merchanting transactions?

Ans: In case of merchanting transaction, the movement of goods commences and concludes outside India. These are covered in the ineligible categories for the benefit of RoDTEP.

Q. Whether RoDTEP benefit can be claimed for the services provided outside India?

Ans: The benefit under the scheme can be claimed only in respect of the duties/ taxes/ levies etc. borne on the exported product either used for production of the exported product or for its distribution. Therefore, the present scheme does not allow the benefit in case of service exports outside India.

Q. Whether there is concept of special rate fixation under RoDTEP similar to the special brand rate of drawback?

Ans: No, as per the DGFT Notification No. 19/2015-2020 dt. 17.08.2021, it is seen that presently there is no mechanism to fix a brand rate as in the case of drawback based on the actual cost incurred by the exporters on account of various taxes and levies. As per the present understanding of the scheme, only a standard percentage is prescribed either as a rate to be derived on the FOB value along with a value cap in some cases or as a fixed quantum of rebate amount per unit. Different rate, value cap, etc. have been provided for

different products. Further, since the claim processing is automated based on the details submitted in the shipping bill, it looks that presently no option is provided for the exporter to compute the benefit on a brand rate basis of the actual cost.

Q. Whether e-commerce exports will be eligible for RoDTEP benefit?

Ans: The benefit of the scheme may be eligible provided there is a physical export of the goods from an EDI port. Also, the corresponding shipping/ Airway bill must be in the name of the exporter.

Q. Whether RoDTEP is available on all the products or on selective products? Further, whether there is any country specific restrictions or permission in RoDTEP?

Ans: RoDTEP scheme is notified based on the classification of the products as per tariff heading at 8-digit level. The benefit is given for 8555 tariff items. However, there are some sectors i.e., steel, pharmaceuticals, chemical, textiles (covered by ROSCTL), etc. which have not been given benefit under the Scheme. One needs to examine Appendix 4R to assess if their products are covered under the Scheme. The benefit is available in respect of exported goods to any of the Countries without any specific restrictions or permissions based on the country.

Q. What is the need and role of realisation of foreign currency for the RoDTEP benefit? Whether benefit is available even if the consideration is received in INR instead of convertible foreign exchange? What if FEMA compliance violated?

Ans: The rebate is allowed subject to receipt of sale proceeds within the timeframe allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall never be deemed to have been allowed. It is to be noted that there are no restrictions on realization of the amount in INR and the exporters can claim the benefit of the Scheme. The Scheme further provides that the rebate would not be dependent on the realization of export proceeds at the time of the claim of rebate.

However, in case an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999, the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the Customs act, 1962 for the purposes of that section, within fifteen days of expiry of the said period.

Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed

and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the Customs Act, 1962.

Q. What are implications on the RoDTEP, if a person is importing raw material under advance authorisation and making exports of the goods against such authorisation?

Ans: The Scheme at present, provides that goods manufactured or exported in discharge of export obligations under Advance Authorization are not entitled to the Scheme. It is to be noted that the restriction is only for the goods exported against advance authorization. If the exporter is exporting other goods, there are no restrictions in claiming the benefit.

Q. How would a person claim the benefit of RoDTEP if his factory has got MOOWR license?

Ans: Products manufactured partly or wholly in a warehouse under section 65 of the Customs Act are covered in the ineligible category. As the MOOWR license is taken on a factory basis, the restriction under the Scheme is only in respect of such products which have been manufactured, fully or partially, in such a warehouse. Hence, if the goods have been manufactured by the exporter in some other factory where MOOWR license is not held, the benefit can be claimed. There could be the possibility of MOOWR warehouse importing goods on payment of BCD also. However, once the status of MOOWR is taken for that premise, the benefit under the Scheme may not be permitted. In fact, if the job work is done by a job worker operating through warehouse u/s 65, the benefit may not be available under the Scheme to the principal manufacturer.

Q. Capital goods have been imported under EPCG license to neutralise the BCD cost. What would be implications on my business under RoDTEP?

Ans: The restriction under Scheme does not cover the capital goods under the imported EPCG Scheme. Thus, the benefit of EPCG and RoDTEP may be claimed simultaneously.

Q. What would be the role of DGFT portal in claiming rebate?

Ans: The administration of the Scheme would be done by the Ministry of Finance. The generation and utilisation of rebate benefits should be done through a portal designed by the MoF. Hence, there does not appear any use of the DGFT portal in the process.

Q. We have exported samples from India to outside India. Can we claim the benefit of RoDTEP?

Ans: It is pertinent to note that the benefit of RoDTEP scheme is allowed subject to the receipt of sale proceeds within the time allowed under the

Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. Although the rebate would not be dependent on the realization of the export proceeds at the time of issuance of the rebate, however, adequate safeguards would be put in place to avoid misuse on account of non-realization of the export proceeds. Since, in the case of issuance of samples on a FOC basis, no export proceeds are realized in the convertible foreign exchange, therefore the exporter would not be eligible for the RoDTEP benefit in respect of goods issued as free samples.

Q. I am a work contractor and have been executing works contract internationally. Can I claim the benefit of RoDTEP?

Ans: Since works contract involves a composite contract covering the supply of goods along with the provision of a service. Therefore, if any person is executing a works contract internationally and in the course of execution of such contract, if any goods are exported outside India, then the said person must be eligible for the RoDTEP in respect of the goods so exported. However, the service exports in the course of the works contract would not be eligible for the benefit.

Q. Some of the ports in the country may not be functioning as EDI port and exports are made through such ports. Can I claim the benefit of RoDTEP in respect of goods exported through such ports?

Ans: Since the entire scheme is designed under the backbone of the electronic interface, it has been specifically provided by the Department of commerce vide its Notification No. 19/2015-20 dated 17.08.2021 in para 4.55 that exports for which the electronic documentation in ICEGATE/ EDI has not been generated or the goods are exported through non-EDI Ports, then the same would be qualified under the ineligible supplies/ items/ categories under the scheme.

Q. There could be State specific taxes (i.e., varying rate of tax on petrol and diesel in different States). Whether RoDTEP scheme considers the State specific impacts of such taxes?

Ans: Although, the very objective and purpose of implementation of RoDTEP scheme are to provide a rebate of the various taxes, duties, and levies at central, state, and local levels. However, to the extent of the details of the scheme notified vide Notification No. 19/2015-20 dated 17.08.2021, it is seen that there is no mechanism provided to claim the benefit based on the actual cost incurred by the exporters due to these levies. Instead, a standard percentage is prescribed either as a rate to be derived on the FOB value along with a value cap in some cases or as a fixed quantum of rebate amount per unit. Different rates, value caps, etc. have been provided for different products. However, no option is provided for the exporter to compute the

benefit on an actual cost basis, thereby not considering the impact of the differential levies at a local level.

Q. What is the role of classifications of the goods for the purpose of claiming the benefit of RoDTEP?

Ans: Correct classification of goods at a proper 8-digit HS code level plays a very important role under the RoDTEP scheme as the entire rate/ value structure of the scheme is derived based on the HS Code system. In other words, if one has to identify the rate/ value of rebate available to their product, then the same can be done based on the corresponding 8-digit level HS code assigned to the product. Therefore, it is suggested that the exporters thoroughly review their HS codes for various products that are exported by them and reassure the correctness of the claim under the scheme. E.g., automobile parts classifiable under general-purpose items under chapter 73 are not eligible for RoDTEP whereas other automobile parts covered in chapter 87 are entitled to the benefit of RoDTEP.

Q. Whether RoDTEP benefit can be claimed on the export of goods, exempted from levy of GST?

Ans: One of the essential features of the scheme is that the benefit is available in the case where the goods are physically exported out of India to a place outside India. Further, no restriction is carved out in cases where the goods exported are exempted from GST. In other words, even if the goods exported outside India are exempted from GST, still the benefit of RoDTEP can be claimed as long as the said goods are physically exported outside India and all other conditions provided in the scheme are satisfied.

Q. Whether the e-credit scrip issued under RoDTEP can be used for making payment of Additional duties of Customs/ IGST?

Ans: It is to be noted that additional duties of customs and IGST are levied under sections 3(1), 3(3), and 3(5) of the Customs Tariff Act. Earlier, as per Para 3.02 of the Foreign Trade Policy 2015-20, these duty credit scrips would be used for payment of Basic Customs Duty and Additional Customs Duty specified under sections 3(1), 3(3), and 3(5) of the Customs Tariff Act, 1975 for import of inputs or goods and for payment of Central Excise duties on domestic procurement of inputs or goods. However, under the RoDTEP scheme, this benefit is restricted to only the Basic Customs Duty. Therefore, the e-credit scrip issued under the RoDTEP cannot be used for the debit for payment of additional duties of customs.

Q. Some of the goods exported by me are used goods. Whether RoDTEP benefit could be claimed in respect of such goods?

Ans: It is pertinent to note that a restriction is brought under Notification No. 19/ 2015-20 vide para 4.55 of the Foreign Trade Policy providing that the

benefit of the scheme would not be available in respect of the goods which have been taken into use after manufacture.

Q. Whether rebate could be claimed on international jobbing transactions?

Ans: No, these are specifically covered in the excluded categories vide para 4.55 of the Foreign Trade Policy (Refer DGFT Notification No. 19/ 2015-20 dated 17.08.2021).

Q. Whether RoDTEP benefit can be claimed on the goods exported through e-commerce operator?

Ans: The sale of goods through an online platform by way of e-commerce is now very common and the same is not an exception for transactions that are undertaken in the course of international trade and commerce. If any goods are sold based on the orders placed by the customers outside India through an online platform, then the benefit of the scheme should be eligible provided there is a physical export of the goods from an EDI port. Also, the corresponding shipping/ Airway bill must be in the name of the exporter.

Q. Whether there would be any audit by department to validate the correctness of claims made by the exporter?

Ans: It is provided in DGFT Notification No. 19/ 2015-20 dated 17.08.2021, that the exporter would be required to keep records substantiating the claim made under the scheme. A monitoring and audit mechanism with an IT-based Risk Management System (RMS) would be put in place by the CBIC, Department of Revenue to physically verify the records of the exporters on a sample basis. Sample cases for physical verification will be drawn objectively by RMS, based on risk and other relevant parameters.