RoDTEP Scheme

Manner of Issuing duty credit

Notifications No. 76/2021- Customs (N.T.) [G.S.R. 655(E).] - 23/09/2021

Value-For RoDTEP calculation

The value will be lower of the two –

- FOB value as declared in Shipping Bill
- 1.5 times of the market value of the goods

Market Value not defined here but it would be the market price of the same or similar products.

Declaration of Intent

- The declaration regarding intent to claim RoDTEP benefit needs to be made in the Shipping bill or Bill of Export.
- This declaration should be made at ITEM LEVEL

Duty Credit – How and When

- RoDTEP benefit will be available for shipping bills filed on or after 1st January,2021
- Duty credit shall be used for payment of the duty of customs
- Shall be calculated at the rates specified in the Schedule of RoDTEP rates.
- The Duty credit will be subject to realization of export proceeds and within time permitted by the RBI.
- If the proceeds are not realized within above time then it will be reduced from the subsequent claims.
- Where there the Commissioner has reasons to believe that the claim may not be bonafide then he may allow the duty credit after realization of export proceeds.
- Only where imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations which allow the bill of entry and shipping bill or bill of export to be presented and processed electronically on the customs automated system;

Duty Credit – Cancellation

- For the exports on which RoTDEP credit is claimed and if the exporters contravenes the provisions of Customs Act or Rules then the jurisdictional Principal Commissioner or Commissioner of Customs can pass an order to cancel the duty credits.
- The proper officer will then the Proper Officer shall recover the duty credit already allowed.
- Further the operation of duty credit ledger may also be suspended.

Duty Credit – Recovery of wrongly claimed duty credit

- Where excess credit is allowed then the Exporter himself or against demand made, refund the amount credit along with interest.
- If it is not refunded within 15 days then the officer will initiate the recovery proceedings.
- During the pendency of any recovery, as provided in clauses 4 and 5, no further duty credit, on any subsequent exports, shall be allowed to such exporter till the time such recovery is made

Ineligible Categories of Exporters/sectors

1.	Goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC-HS
2.	Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy
3.	Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India
4.	Goods subject to minimum export price or export duty
5.	Deemed exports under Foreign Trade Policy
6.	Goods manufactured or exported by any of the units situated in Special Economic Zone/ Free Trade Warehousing Zone/Electronic Hardware Technology park/Bio-Technology park/ Export Processing Zone
7.	Goods manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit
8.	Goods exported under Advance Authorisation or Duty Free Import Authorisation issued under the relevant Foreign Trade Policy
9.	Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone
10.	Goods manufactured in Special Economic Zone/Free Trade Warehousing Zone / Export Oriented Unit / Electronic Hardware Technology Park /Bio-Technology Park/ Export Processing Zone and exported through DTA unit
11.	Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)
12.	Goods availing the benefit of the **notification No. 32/1997-Customs, dated the 1st April, 1997**
13.	Goods for which claim of duty credit is not filed in a shipping bill or bill of export in the customs automated system
14.	Goods that have been taken into use after manufacture.

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