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भारत सरकार / GOVERNMENT OF INDIA

वित्त मंत्रालय, राजस्व विभाग / MINISTRY OF FINANCE, DEPTT. OF REVENUE

कार्यालय आयुक्त, सीमा शुल्क, जोधपुर

OFFICE OF THE COMMISSIONER OF CUSTOMS, JODHPUR

मुख्यालय: नव केंद्रीय राजस्व भवन, स्टेचू सर्किल, सी-स्कीम, जयपुर - 302005

Hqrs.: NCR BUILDING, STATUE CIRCLE, C-SCHEME, JAIPUR- 302005
(Technical Branch)

Dated: .10.2021

PUBLIC NOTICE NO.- 15 /2021

Subject: Implementation of RoDTEP rates w.e.f. 01.01.2021 in System- req.

Kind attention of all the Importers, Exporters, Custom Brokers and all the other stakeholders is invited to ICES Advisory No. 22/2021 dated 30.09 2021 issued by Directorate General of Systems, ICES on the above mentioned subject along with CBIC notification no. 76/2021-Customs (N.T) dated 23.09 2021 wherein the manner of issuing duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (hereinafter referred to as "RoDTEP") has been notified. Although the scheme was operationalized w.e.f. 01.01.2021, since the final list of RITC/HS codes eligible for RoDTEP scheme and the corresponding rates were not notified by the Government on 01.01.2021, only capturing of RoDTEP claims in the shipping bill was enabled. Now, the Government of India has notified the RoDTEP rates on the eligible export items vide Department of Commerce Notification No 19/2015-20 dated 17.08.2021 in Appendix 4R.

2. Existing mechanism: As per the existing mechanism in place w.e.f. 01 01 2021. the RoDTEP claims were captured in the shipping bill and the amount of benefit was calculated at notional ad valorem rate and per unit value cap in the System and processed by the officers (under DBK_AC role) along with drawback processing Scroll generation was not enabled owing to non-availability of RoDTEP rate structure A detailed ICES Advisory dated 31.12.2020 was issued by DG Systems outlining the manner of enabling RoDTEP claims in the shipping bills, processing of claims, scroll generation, generation of duty credit scrips and utilization of scrips in imports. Now that the RoDTEP rate structure has been notified, the changes required to be done in System for processing and generation of scroll, conversion of duty credit into duty scrips and utilization thereof for payment of Basic Customs Duty is being enabled in the manner as mentioned in the succeeding paras below.

3. Benefit calculation and processing for retrospective cases. For the RoDTEP claims

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captured in the shipping bills filed between 01.01.2021 to 00 Hrs of 01 10.2021 the notified ad valorem rates and per unit rate caps would be updated in the System The benefits would be calculated in System as per the calculation logic as notified in the above CBIC Notification 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.

4. Benefit calculation and processing for prospective cases For the shipping bills filed on or after 01 10.2021, the benefit will be calculated in the shipping bill with the actual ad valorem rates but not exceeding per unit value caps if any, 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 would be processed either by the officer or facilitated by RMS and after processing, the shipping bill will be available for generation of scroll.

5. 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. Officers are advised for verify the correctness of the scroll amounts indicated in the temporary scroll before the final scroll is generated like it is done for DBK and IGST scrolls In an endeavor towards equity in benefit disbursement amongst various ports and to avoid any overloading of system due to processing of the backlog since 01.01.2021 the scroll generation would be enabled in a staggered manner in period beginning from 01.01.2021 allowing one week time for each customs location for generating scrolls for one month as per the Schedule mentioned in Annexure-A to this Public Notice. As usual the scrolls can be generated for different dates (i. e. for each calendar date as per the shipping bills ready for scroll up to that particular date) This is also being done for equitable distribution of benefit as the quantum of benefit is limited to budgetary grant and is not unlimited.

6. Claiming of Duty credits and Generation of credit Scrips: Once the RoDTEP scroll is generated the duty credit amount will be available within the ledger created for the IEC holder (or exporter) in their ICEGATE login to claim and convert it into duty credit scrip. A detailed Advisory No 50/2020 dated 31.12.2020 has been published on the ICEGATE website outlining the process of claiming the duty credit scrips in ledger transfer thereof to other IEC holder and utilization for the purpose of duty payment.

7. Utilization of Scrips in Imports

7.1 The owner of the scrip (either the original exporter beneficiary or any other IEC to whom the scrap 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

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Bill of Entry.

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

8. The above-mentioned necessary changes related to implementation of RoDTEP in Systems have been incorporated in the ICES and shall come into effect from 00 Hrs on 1st October. 2021 Any issue faced in RoDTEP processing scroll generation, etc. may be immediately forwarded to team ices@icegate.gov.in.

9. The Public Notice should be considered as Standing Order for the purpose of officers and staff of department.

(RAHUL NANGARE)
Commissioner of Customs

Copy to:-

1. The Chief Commissioner of Customs (Prev.) New Delhi.I
2. AD/DC, All Ports of Customs (Prev.) Jodhpur.
3. Superintendent EDI for uploading on website immediately.
4. Rajasthan Chamber of Commerce/ Rajasthan customs Houses agents Association information and cir circulation among their members

ANNEXURE-A

Period up to which the Shipping bills are ready for scroll generation (i.e. processed for RoDTEP and Gateway EGM filed)	Scroll Generation enablement schedule at all the Customs locations (i.e., RoDTEP scroll can be generated between the time period of below
Upto 31.01.2021	04.10.2021 to 10.10.2021 (7 days.)
Upto 28.02.2021	11.10.2021 to 17.10.2021 (7 days.)
Upto 31.03.2021	18.10.2021 to 24.10.2021 (7 days.)
Upto 30.04.2021	25.10.2021 to 31.10.2021 (7 days.)
Upto 31.05.2021	01.11.2021 to 07.11.2021 (7 days.)
Upto 30.06.2021	08.11.2021 to 14.11.2021 (7 days.)
Upto 31.07.2021	15.11.2021 to 21.11.2021 (7 days.)
Upto 31.08.2021	22.11.2021 to 28.11.2021 (7 days.)

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Upto 30.09.2021	29.11.2021 to 05.12.2021 (7 days.)
Upto 31.10.2021	06.12.2021 to 12.12.2021 (7 days.)
Upto 30.11.2021	13.12.2021 to 19.12.2021 (7 days.)
Upto 31.12.2021	Any date on or after 20.12.2021