

F. No. CBIC-140605/13/2021-O/o Dir(Drawback)-CBEC

Government of India

Ministry of Finance, Department of Revenue

Central Board of Indirect Taxes & Customs

Drawback Division

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New Delhi, dated the 30<sup>th</sup> of September, 2021

To

All Principal Chief Commissioners/Chief Commissioners  
of Customs/Customs (Preventive)/Customs & Central Tax and  
All Principal Directors General/Directors General  
under CBIC

Madam/Sir,

**Subject: Rebate of State and Central Taxes and Levies (RoSCTL) Scheme on export of apparel/garments/made-ups w.e.f. 01.01.2021.**

Your attention is drawn to Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 issued under section 51B of the Customs Act, regarding issue of scrips, its use, transfer and the conditions and restrictions governing them and No. 75/2021-Customs (N.T.) dated 23.09.2021 issued under Section 51B read with section 157 of said Act regarding Regulations for use, transfer, maintenance etc. of Electronic Duty Credit Ledger. The notification No. 77/2021-Customs (N.T.) has been issued as a consequence of Ministry of Textiles' RoSCTL scheme notification No. 12015/11/2020-TTP dated 13.08.2021 containing scheme guidelines and No. 14/26/2016-IT(Vol.II) dated 08.03.2019 which provided the applicable rates along with caps for eligible products.

2. It may be recalled that earlier it was intended to subsume the RoSCTL scheme w.e.f. 01.01.2021 in the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme which was also being introduced w.e.f. 01.01.2021. Accordingly, facility to file shipping bill with claim for RoSCTL was discontinued. However, subsequently it was decided to have independent RoSCTL scheme w.e.f. 01.01.2021 to 31.03.2024.

3. The RoSCTL scheme now notified for exports w.e.f. 01.01.2021 is not operated under the framework of section 25 of the Customs Act. With effect from 01.01.2021, the scheme provides for remission amount in the form of transferable duty credit issued to a person and maintained in the electronic duty credit ledger in the customs automated system, in terms of section 51B of the Customs Act inserted vide Finance Act, 2020.

4. Till facility is operationalized by Systems Directorate for making claim of RoSCTL on shipping bill/bill of export, the eligibility for grant of RoSCTL benefits, in respect of items covered under the RoSCTL scheme, will function on the basis of exporter having already filed shipping bill from 01.01.2021 onwards exercising its claims for both RoDTEP and Duty Drawback. The Systems Directorate will commence this processing. The exporter shall not be required to amend an existing shipping bill or file a separate claim.

5. Once facility for making claim of RoSCTL on shipping bill is operationalized and procedure specified by the Systems Directorate, the exporter will be required to make a claim of RoSCTL by way of a declaration in shipping bill at item level (along with Duty Drawback claim). Further, exporter shall make declaration provided on the electronic shipping bill undertaking that it would abide by the scheme provisions, not claim rebate/remission with respect to any duties/taxes/levies already exempted or for which remission is provided under other schemes and that it shall preserve documents for audit, etc. The shipping bill and the RoSCTL claim shall be processed by the customs including on the basis of risk evaluation, in which regard, the Board's Circular No. 15/2021-Cus dated 15.07.2021 regarding implementation of Risk Management System (RMS) for Duty Drawback claims is relevant.

6. Upon commencement of processing by Systems Directorate, a scroll will be generated in the customs automated system. The scroll will contain the details of shipping bill, amounts of duty credit allowed against the shipping bill etc. The exporter has the option of combining duty credits available in a scroll or a number of scrolls at the particular customs station of export and generate an e-scrip in the exporter's electronic ledger maintained in the customs automated system. An electronic ledger shall be created for every holder of IEC number who is either the exporter having made a claim of RoSCTL against export of goods or is a recipient of duty credit by way of transfer.

7. The exporter has the option to generate e-scrips within one year of generation of scroll. If this option is not availed by an exporter, the available duty credits in each scroll shall be combined Customs station-wise and sent by the Customs System to the electronic ledger of the said exporter as an e-scrip. An e-scrip shall be valid for a period of one year from the date of its generation in the ledger and any duty credit in the said e-scrip remaining unutilized at the end of this period shall lapse.

8. E-scrips shall be freely transferable. The period of validity of the e-scrip shall not change on account of transfer of the e-scrip. However, duty credit available in an e-scrip shall be transferred at a time for the entire amount available in the said e-scrip to another person and transfer of the duty credit in part shall not be permitted. Each e-scrip will carry a unique identification number and date of its creation. All transactions made in the ledger of an IEC through credit, debit or transfer of duty credit shall be visible to the said IEC holder and Customs. Once an e-scrip is generated in the ledger, it will be registered automatically with the Customs station of export.

9. E-scrips shall be used for payment of duties of customs specified in the First Schedule to the Customs Tariff Act, 1975 i.e. Basic Customs Duty only on imports made through customs automated system.

10. Duty credit allowed under RoSCTL scheme is subject to realization of sale proceeds within the period allowed by RBI. The detailed provisions are mentioned in condition at para 2(4), 2(6) and 2(7) of the notification No.77/2021-Customs (NT). The Regulations read with said Notification 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. In this regard, the Commissioners are advised to organise and adopt processes effectively such that the actions taken remain commensurate to the requirements.

11. The details of the ineligible export categories or sectors are mentioned in Table 1 of the RoSCTL notification. It is requested to go through notifications which are available on [egazette.nic.in/CBIC](http://egazette.nic.in/CBIC) website for full details. A copy of this Circular is being endorsed to the D.G. Systems for necessary actions including provision of appropriate enablements/functionality.

12. Suitable Public Notice for guidance of exporters & trade and Standing Order for officers should be issued for smooth implementation. Any difficulty faced be brought to notice of the Board.

Yours faithfully,

(Nidhish Singhal)  
STO (Drawback)

Copy for information and necessary actions to:

The Principal Director General,  
Directorate General of Systems and Data Management,  
Indirect Taxes & Customs  
4th & 5th Floor, Hotel Samrat,  
Chanakyapuri, New Delhi – 110 021



**Directorate General of Systems and Data Management**  
**CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**

Dept. of Revenue, Ministry of Finance, Government of India

Date: September 30<sup>th</sup>, 2021

Advisory No: 23 /2021

Category: RoSCTL

Issued by: DGoS, ICES

**Subject: Implementation of RoSCTL Scheme w.e.f. 01.01.2021 in System**

Kind reference is invited to CBIC Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 wherein the manner of issue of duty credit for goods exported under the Scheme for Rebate of State and Central Taxes and Levies (hereinafter referred to as the "RoSCTL") has been notified. Reference is also invited to CBIC Circular No. 22/2021-Customs dated 30.09.2021 issued in this regard. Also refer to DFGT Notification issued vide F.No. 12015/11/2020-TTP dated 13.08.2021 regarding continuing the RoSCTL scheme retrospectively w.e.f. 01.01.2021 for Chapter 61, 62 and 63 in exclusion of RoDTEP for these chapters with the rates, as notified by the Ministry of Textiles Notification No. 14/26/2016-IT dated 08.03.2019.

2. Existing Mechanism: The RoSCTL related scheme codes were discontinued to be claimed in the shipping bill w.e.f. 01.01.2021 as per Board's instructions since RoDTEP scheme was implemented w.e.f. 01.01.2021. Thus, claim of RoSCTL in Shipping Bill was disallowed and instead RoDTEP was allowed to be claimed at item level. The RoDTEP claim was allowed in addition to Drawback. Now, as per aforesaid Notification, the RoSCTL scheme had been continued retrospectively w.e.f. 01.01.2021 till 31.03.2024 for chapters 61, 62 and 63 in exclusion of RoDTEP for these Chapters.

3.1 RoSCTL Claim, benefit calculation and processing for prospective case: In view of the above enablement of RoSCTL scheme, for availing the benefits of RoSCTL scheme, the claim has to be made by the exporter in the EDI shipping bill by using specific scheme codes for drawback exports, at the item level. The options for RoSCTL scheme are being provided with separate scheme-code as listed below:

<b>Scheme Code</b>	<b>Scheme Description</b>
60	Drawback and RoSCTL
61	EPCG, Drawback and RoSCTL
64	Drawback, Special Advance Authorization (Chapter 4.04A of FTP) and RoSCTL
65	EPCG, Drawback, Special Advance Authorization (Chapter 4.04 of FTP) and RoSCTL

There is no need for separate application or supporting documents except for making a specific choice of scheme codes, as mentioned above, in the shipping bill along with a declaration. In the absence of proper scheme codes, the RoSCTL benefit would not be available.



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3.2 The RoSCTL rate directory, as notified by the Ministry of Textiles Notification No. 14/26/2016-IT dated 08.03.2019, consists of four (04) Schedules. For declaration at item level, suffixing B with drawback serial number would mean normal RoSCTL rates as per Schedule 1 and 2 would be applicable, and suffixing D with drawback serial number would mean lower RoSCTL rates under special authorization as per Schedule 3 and 4 would be applicable. The RoSCTL amount will be calculated as individual sum of **rebate of State component** (Sch 1 rate or Sch 3 rate, as applicable) as per ad valorem rate or value cap, if any and **rebate of Centre component** (Sch 2 or Sch 4, as applicable) as per ad valorem rate or value cap, if any.

3.3 Additionally, at item level, a mandatory declaration has to be submitted in the Statement Table of the Shipping Bill as below.

STATEMENT TYPE = **DEC**  
STATEMENT CODE = **RS001**

Submission of the above statement code for RoSCTL availed items would indicate that the exporter has made the necessary declaration, the text of which is enclosed in **Annexure A**, while claiming RoSCTL benefit.

3.4 The RoSCTL benefit would be calculated in System as per the calculation logic as notified in the above Board 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.

4.1 RoSCTL claim, benefit calculation and processing for retrospective cases: Since the RoSCTL scheme was no more applicable w.e.f. 01.01.2021 and instead RoDTEP claims were captured at the item level, and hence there was no provision in System to avail RoSCTL. Further, the RoDTEP claim was enabled in shipping bill with notional rates. Therefore, now for retrospective cases, the RoSCTL amount would be calculated by system for the relevant tariff items (as per RoSCTL schedules) under Chapters 61, 62 and 63 for cases **only where both RoDTEP and Drawback were claimed at item level.** And the RoSCTL benefit would be calculated 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. For instance, for the shipping bills where RoDTEP was not claimed and only drawback was claimed (i.e., scheme code 19) for tariff items under chapter 61,62 and 62, the RoSCTL benefit will not be given as the exporter had filed claim for drawback only. Similarly, where RoDTEP was claimed but drawback was not claimed, no RoSCTL benefit would be given.

4.2 The processing of past cases for which Drawback 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 RoSCTL again.



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4.3 Further, RoSCTL claims as per above notified scheme would be applicable to shipping bills filed on or after 01.01.2021. If a shipping bill has been filed prior to 01.01.2021 but processed after 01.01.2021, it will not be eligible for RoSCTL benefit (as per the aforesaid new scheme). Hence, date of filing of Shipping Bill and not date of LEO is relevant. For the residual RoSCTL/RoSL claims of the period prior to 01.01.2021, these would continue to be transmitted to DGFT by Customs System for issuance of scrips, as was being done till now, since the same would not be eligible for aforesaid notified RoSCTL scheme.

5. Scroll Generation: Post filing of Gateway EGM in respect of the processed shipping bills, the RoSCTL Scrolls can be generated by the customs location in ICES in similar manner as is being done for drawback/IGST scroll. The scroll could be generated for shipping bills on FIFO basis w.e.f. 01.01.2021. Officers are advised to verify the correctness of the scroll amounts indicated in the temporary scroll before the final scroll is generated, as it is being 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 periods 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-B** to this Advisory. This is also necessary for equitable distribution of benefit as the quantum of benefit is linked to budgetary grant and is not unlimited. 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).

6. Claiming of Duty Credits and Generation of Credit Scrips: Once the RoSCTL 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 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 Duty Scrips in Imports:

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

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



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8. Above-mentioned necessary changes related to implementation of RoSCTL in Systems have been incorporated in the ICES System and shall come into effect from 00 Hrs on 1st October, 2021. Officers in the jurisdictions may also be informed accordingly. Any issue faced in the above implementation may be immediately brought to the notice of this Directorate at [team.ices@icegate.gov.in](mailto:team.ices@icegate.gov.in).

**Deputy Director, ICES**





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**Annexure - A**

**DECLARATION TO BE FILED AS PART OF SHIPPING BILL OR BILL OF EXPORT FOR EXPORT OF GOODS UNDER RoSCTL SCHEME**

*"I/We ..... (name of the exporter), holder of IEC no. ...., in regard to my claim under RoSCTL 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 RoSCTL 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 RoSCTL.*
- 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."*

Name & Signature of the Exporter \_\_\_\_\_

Shipping Bill No. and Date \_\_\_\_\_





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**Annexure -B**

<b>Period upto which the Shipping bills are ready for scroll generation (i.e. processed for RoSCTL and Gateway EGM filed)</b>	<b>Scroll Generation enablement schedule at all the Customs locations (i.e., RoSCTL Scroll can be generated between the time period of below dates)</b>
Upto 31.01.2021	11.10.2021 to 17.10.2021 (7 days)
Upto 28.02.2021	18.10.2021 to 24.10.2021 (7 days)
Upto 31.03.2021	25.10.2021 to 31.10.2021 (7 days)
Upto 30.04.2021	01.11.2021 to 07.11.2021 (7 days)
Upto 31.05.2021	08.11.2021 to 14.11.2021 (7 days)
Upto 30.06.2021	15.11.2021 to 21.11.2021 (7 days)
Upto 31.07.2021	22.11.2021 to 28.11.2021 (7 days)
Upto 31.08.2021	29.11.2021 to 05.12.2021 (7 days)
Upto 30.09.2021	06.12.2021 to 12.12.2021 (7 days)
Upto 31.10.2021	13.12.2021 to 19.12.2021 (7 days)
Upto 30.11.2021	20.12.2021 to 26.12.2021 (7 days)
Upto any date after 01.12.2021	Any date on or after 27.12.2021

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)**

Notification No. 77/2021-Customs (N.T.)

New Delhi, the 24<sup>th</sup> September, 2021

G.S.R. .... (E) - In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as "the said Act"), the Central Government, hereby notifies the manner of issue of duty credit for goods exported under the Scheme for Rebate of State and Central Taxes and Levies (hereinafter referred to as the "Scheme"), subject to such conditions and restrictions as specified herein, in accordance with Government of India, Ministry of Textiles' notification No. 12015/11/2020-TTP dated the 13<sup>th</sup> August, 2021.

2. Such duty credit shall be subject to the following conditions, namely:-

(1) that the duty credit is issued -

(a) against exports of garments and made-ups (hereinafter referred to as the said goods) and their respective rate and cap as listed in Schedules 1, 2, 3 and 4 to the notification of Government of India, Ministry of Textiles' notification No. 14/26/2016-IT (Vol.II), dated the 8th March, 2019 for the Scheme:

Provided that the value of the said goods for calculation of duty credit to be allowed under the Scheme shall be the declared export Free on Board (FOB) value of the said goods or up to 1.5 times the market price of the said goods, whichever is less;

(b) against claim of duty credit under the Scheme made by an exporter by providing the appropriate declaration at the item level in the shipping bill or bill of export in the customs automated system;

(c) against the shipping bill or bill of export, presented under section 50 of the said Act on or after the 1<sup>st</sup> day of January, 2021, and where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made;

(d) after the claim is allowed by Customs upon necessary checks, including on the basis of risk evaluation through appropriate selection criteria, and after filing of export manifest or export report;

(e) in accordance with any rules or regulations issued in relation to duty credit, e-scrip or electronic duty credit ledger;

(2) that such duty credit shall be used for payment of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on goods when imported into India;

(3) that the export categories or sectors listed in Table-1 annexed hereto shall not be eligible for duty credit under the Scheme;

(4) that the duty credit allowed under the Scheme, against export of goods notified *vide* notification No. 14/26/2016-IT (Vol.II), dated the 8<sup>th</sup> March, 2019 for the Scheme, shall be subject to realisation of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible;

(5) that the 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;

(6) that the exporter has realised the sale proceeds against export of goods made earlier by the said exporter where the period allowed for realisation, including any extension of the said period by the Reserve Bank of India, has expired:

Provided that duty credit shall be issued by Customs in excess of the ineligible amount of duty credit pertaining to the unrealised portion of sale proceeds against export of goods made earlier:

Provided further that if the Principal Commissioner of Customs or Commissioner of Customs has reason to believe, on the basis of risk evaluation or on the basis of enquiry, that the claim of duty credit made by an exporter on export goods may not be bona fide, he may direct, for reasons to be recorded in writing, to allow duty credit after realisation of sale proceeds of such exports;

(7) that duty credit under the Scheme for exports made to Nepal, Bhutan and Myanmar shall be allowed only upon realisation of sale proceeds against irrevocable letters of credit in freely convertible currency established by importers in Nepal, Bhutan and Myanmar in favour of Indian exporters for the value of such goods.

**3. Cancellation of duty credit.-** (1) Where a person contravenes any of the provisions of the said Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip.

(2) Where the e-scrip is so cancelled, the duty credit amount in the said e-scrip shall be deemed never to have been allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.

(3) The proper officer of Customs may, without prejudice to any other action that may be taken under the said Act or any other law for the time being in force, suspend the operation of the said e-scrip or the electronic duty credit ledger of such exporter or any duty credit transferred from such e-scrip, during pendency of the enquiry under sub-clause (1).

**4. Recovery of amount of duty credit.-** (1) Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the said Act for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the said Act.

(2) The duty credit amount that an exporter is so required to repay under sub-clause (1) shall be deemed never to have been allowed, and if the exporter fails to repay the said amount within a period of fifteen days along with interest so demanded, then the proper officer of Customs may, without prejudice to any action against the exporter, proceed for recovery of the said duty credit amount from the transferee in the manner as provided in section 142 of the said Act.

**5. Recovery of amount of duty credit where export proceeds are not realised.-** (1) Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realised by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 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 said Act for the purposes of that section, within fifteen days of expiry of the said period.

(2) In case any extension of the said period for realisation of sale proceeds has been given by the Reserve Bank of India and the exporter produces evidence of such extension to the proper officer, and if the said sale proceeds are not realised in such extended period, the exporter shall repay the said amount of duty credit along with the said interest, within fifteen days of expiry of the said period.

(3) If a part of the sale proceeds has been realised, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.

(4) 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 said Act.

(5) The proper officer of Customs may, without prejudice to any action against the exporter, proceed for recovery of said duty credit amount from the transferee in the manner as provided in section 142 of the said Act.

6. 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 and any unutilised duty credit with the exporter or the transferee shall be suspended pending such recovery.

Explanation – For the purposes of this notification:-

(a) “claim” means a claim of duty credit under the Scheme made by an exporter in the shipping bill or bill of export by providing the appropriate declaration at the item level in the said shipping bill or bill of export in the customs automated system;

(b) “duty credit” means the amount of credit of duty allowed by Customs against a claim under the Scheme;

(c) “electronic duty credit ledger” means the ledger in the customs automated system relating to a person who is the recipient of duty credit or to person to whom the duty credit is transferred;

(d) “e-scrip” means the scrip, created in the ledger for duty credit, as mentioned in Explanation 1 of section 28AAA of the said Act;

(e) “export manifest” or “export report” means the reference to the terms used in Section 41 of the said Act;

(f) “Foreign Trade Policy” means the Foreign Trade Policy published by the Government of India in the Ministry of Commerce and Industry and as amended from time to time;

(g) “garments and made-ups” shall have the same meaning as assigned to them in the Government of India, Ministry of Textiles’ notification No. 12015/11/2020-TTP, dated the 13<sup>th</sup> August, 2021 notifying the continuation of Scheme for Rebate of State and Central Taxes and Levies on Export of Apparel/Garments and Made-ups (RoSCTL);

(h) “proper officer” means Deputy Commissioner or Assistant Commissioner of Customs.

TABLE-1

Sl. No.	Export categories or sectors ineligible for duty credit
(1)	(2)
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/ 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:  Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 in discharge of export obligations in terms of notification No. 45/2016-Customs, dated the 13th August, 2016, the rates of the RoSCTL Scheme specified in Schedules 3 and 4 to the Ministry of Textiles’ notification No. 14/26/2016-IT, dated the 8th March, 2019 shall apply.
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/ 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 1 <sup>st</sup> April, 1997
13.	Goods for which claim of any 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 or reconditioned/ upgraded/ worn/ used clothes.

[F. No. CBIC-140605/12/2021-O/o Dir(Drawback)-CBEC]

(Gopal Krishna Jha)  
Director