

**To be published in the Gazette of India Extraordinary Part-I, Section (I)**

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Udyog Bhawan, New Delhi

**Public Notice No. 58 /2015-2020**

**Dated the 29 January, 2020**

**Subject: Withdrawal of MEIS for items in the Apparel and Made-ups sector (Chapter 61, 62 and 63 of ITC HS 2017) from 07.03.2019, Amendment in the para 4.95 of the Handbook of Procedures, 2015-20 and revision of the ANF 4R for Implementation of RoSCTL Scheme**

In exercise of powers conferred under paragraphs 1.03 and 3.13 (a) and (b) of the Foreign Trade Policy (2015-2020), the Director General of Foreign Trade hereby makes the following amendments:

1. In the Appendix 3B, Table 2 of the Handbook of Procedures (HBP) applicable for MEIS, following is inserted:

“No MEIS benefits shall be available for items under chapter 61, 62 and 63 of ITC HS 2017 (apparel and made-ups sectors) for exports made with effect from 07.03.2019”.

2. The revised paragraphs 4.95 and 4.96 of the HBP are as under:

**4.95 Procedure to apply for the Scheme for Rebate of State and Central Levies and Taxes (RoSCTL) and Additional Ad hoc incentive under RoSCTL**

- a. The para 4.01 (c) of the FTP is about the RoSCTL. **The Gazette notifications of the Ministry of Textiles on the RoSCTL scheme and the Additional ad-hoc incentive under RoSCTL issued from time to time may be referred to.**
- b. An application for claiming rebate under RoSCTL and Additional Ad hoc incentive, shall be filed online, using digital signature, on DGFT website at <http://dgft.gov.in> with RA concerned in ANF4 R. The relevant shipping bills shall be linked with the on-line application by the exporter/ applicant online. There would be no requirement of linking e BRCs for applying for RoSCTL. A maximum of 50 shipping bills would be allowed to be attached in one single application by the exporter in the online module.



- c. **Separate online applications for claims under RoSCTL for shipping bills with Let Export date in the period 07.03.2019 to 31.12.2019 and with Let Export date on or after 01.01.2020 shall be made.**
- d. Facility of Split Scrips: Provisions of para 3.09 of the HBP shall apply mutatis mutandis.
- e. The Jurisdictional RA for application of the RoSCTL would be as per the para 3.06 (b) of the HBP. The applicants shall ensure that they are applying only to the concerned Jurisdictional RA, as per para 3.06 (b) of the Handbook of Procedures for getting the scrip and shall submit a declaration to that effect while applying for the scrip online. However, the limitation imposed in para 3.06 (a) regarding choosing a RA at the beginning of financial year and maintaining the same RA for all applications in that Financial year shall not apply.
- f. Choice of Port of Registration for RoSCTL Scrips: While making an online application
  - i. Shipments from EDI Ports and Non-EDI Ports cannot be clubbed in one application.
  - ii. The applicant can chose the Port of registration for EDI enabled ports from any one of the ports from where export is made.
  - iii. In case of exports through non-EDI port, the port of registration shall be the relevant non-EDI port of exports. Accordingly, separate application shall be filed for each non-EDI port
- g. **For applications in the period 07.03.2019 to 31.12.2019, the DGFT online system shall electronically populate the entitlement per shipping bill including the additional ad-hoc incentive and reduce/adjust MEIS wherever already granted.**
- h. **After system based approval of the final entitlement, scrips will be issued by RAs, in a paperless mode. However, RAs shall scrutinize 2% percent of issued RoSCTL applications, under a Risk Management System (RMS), every week. The RMS cases will be randomly generated by the DGFT system online.**
- i. Registration of Scrips: Port of Registration of Scrips issued under RoSCTL would be as follows:
  - i. Duty Credit Scrip (including splits) shall be issued with a single port of registration which shall be any one of the EDI ports from where export is made. In case of shipments from Non EDI ports, the Duty Credit Scrip (including splits) under RoSCTL shall be issued with a single port of registration which shall be the port of export.
  - ii. Duty credit scrip needs to be registered at the port mentioned on the scrip. This is to be done prior to allowing usage of duty credit. Once registered at EDI port, scrip can be automatically used at any EDI port for import and at any manual port under Telegraphic Release Advise (TRA) procedure.
  - iii. In case port of registration is a manual port, TRA shall be required for imports at any other port.



- j. Validity period and Revalidation: Duty Credit Scrip shall be valid for a period of 24 months from the date of issue and must be valid on the date on which actual debit of duty is made. Revalidation of Duty Credit Scrip shall not be permitted unless covered under paragraph 2.20(c) of HBP.
- k. **Last date of filing of application for Duty Credit Scrips: The applications for shipping bills**
- a. **For shipping bills with LEO date from 07.03.2019 to 31.12.2019, the last date for filing online claims will be 30.06.2020.**
  - b. **For shipping bills with LEO date on or after 01.01.2020, the last date for filing online applications will be within one year from the date of LEO.**
- After these deadlines, no application can be filed and the shipping bills would be time barred. There is no provision of late cut under RoSCTL.**
- l. Processing of Non EDI Shipping bills at RA: In case of Non EDI shipping bills concerned RA shall verify the details entered by the exporter from the original shipping bills before grant of scrip.
- m. A duplicate scrip may be issued under the RoSCTL, under the provisions of the para 2.24 of the Handbook of Procedures 2015-20.
- n. All exporters are eligible for making a claim under the RoSCTL, except the entities/IEC which are in the Denied Entity List of the DGFT.

#### **4.96 Recovery Mechanism**

- a. The record of shipping bills and other documents related to export, is required to be maintained by the applicant for a period of 3 years from the date of issuance of scrip for post issue scrutiny and recovery purposes. Licensing Authority may call such documents in original at anytime within 3years. In case the applicant fails to submit the original documents on demand by Licensing Authority, the applicant shall be liable to refund the rebate granted along with interest at the rate prescribed under Section 28AA of Customs Act, 1962, from the date of issuance of scrip.
- b. Also, there can be instances, where based on the application of the exporter, amount more than the eligible amount has been issued under RoSCTL, **while adjusting for MEIS or otherwise**. In such cases, concerned RA will examine the relevant scrip's electronic records and in case, an excess claim/ excess disbursement is noted by the RA, the applicant shall refund the excess claim with interest as prescribed in paragraph 3.19 of FTP.



- c. In case the applicant fails to refund the excess claim as stipulated above or does not respond to any communication by RA within 30 days of receipt of such communication, RA will initiate action as per FT (D&R) Act, 1992 and Rules.
- d. The rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed. Action under the FT (D&R) Act, 1992 may be taken by the Regional Authorities for repayment of erroneous or excess paid RoSCTL. Further, the exporter is required to return any over-payment of rebate issued through the scrips arising from miscalculation. Where-ever recovery of such excess paid is due, interest shall also be paid by exporter at the rate of fifteen percent per annum calculated from the date of debit of the scrip till the date of repayment. In case the exporter returns the un-utilized scrips, no interest will be charged, however, penalty may be imposed under an Adjudication order on the grounds of mis-declaration or fraudulent practice.

3. The ANF 4 R is revised, and is at Annexure to this Public Notice.

4. The following para is added in the chapter 3 of HBP:

“3.01 (l) The excess/undue claims paid to the exporters under MEIS, for exports with Let Export date between the period 07.03.2019 to 31.12.2019, relating to apparel and made-ups (chapter 61, 62 and 63) will be suitably adjusted against RoSCTL and recoveries made, wherever due.”

**Effect of this Public Notice:** Based on notifications for Scheme for Rebate of State and Central Taxes and Levies (RoSTCI.) by the Ministry of Textiles procedure in paragraphs 4.95 and 4.96 has been revised and Aayat Niryat Form (ANF 4R) has been revised. On account of introduction of RoSCTL, MEIS for items of the apparel and made-ups sector (chapter 61, 62 and 63) for exports made w.e.f. 07.03.2019 stands withdrawn.



(Amit Yadav)

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(Issued from File no. 01/61/180/360/AM19/PC-3/Part - 2)

Annexure to the Public Notice No. Dated January, 2020

**ANF- 4 R**

Application Form to Apply for the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) as notified in the para 4.95 and 4.96 of the Handbook of Procedures 2015-20)

**Guidelines for Applicants**

1. Kindly refer to Paras 4.95 and 4.96 of the HBP 2015-20 and Gazette Notifications published by the Ministry of Textiles on the ROSCTL, and declarations in the ANF 4R before applying.
2. Please note that based on Let Export date separate applications are required to be filed for shipping bills in the period 07.03.2019 to 31.12.2019 and for shipping bills from 01.01.2020.
3. The online E com module would auto-calculate the RoSCTL entitlement based on the rates/caps/ additional ad-hoc incentive notified by the Ministry of Textiles' Gazette Notifications as amended from time to time, after suitably adjusting for MEIS already issued for shipping bills in the period 07.03.2019 to 31.12.2019
4. Applicant is required to select/feed the details of one shipping bill at a time. A maximum of 50 shipping bills can be selected for rebate in one application

**Part A**

i.	Applicant Details:										
i	IEC No.										
ii	Name of the IEC										
iii	Address										
iv	Telephone No										
v	Valid / Active Email ID										

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## Part B

### 2. Application Details:

- i. Export Licensing Year (pl. specify the year in which export has been made, based on Let export date (Para 9.12 of HBP):
- ii. Date of filing of Application:
- iii. Port of Export for this Application:

3. Shipping Bill Details: The Eligible Shipping Bills would be available in the shipping bill repository online. The Exporters are required to select the shipping bills and build their application. There is no requirement for filling the details for EDI shipping bills.

4. Number of Split Certificates required (in multiples of Rs 5 lakhs each):

5. Port of Registration for the purpose of imports.(The port of registration shall be one of the ports from which exports have taken place)

### 6. Declaration / Undertaking

1	<p>I/We hereby certify that :</p> <p>A. the entity for whom the application has been made have <b>not been penalized/ have been penalized</b> (choose as applicable) under any of the following Acts (as amended from time to time):</p> <p>(i) The Customs Act, 1962, (ii) The Central Excise Act 1944, (iii) Foreign Trade (Development &amp; Regulation) Act 1992, (iv) The Foreign Exchange Management Act,1999; and (v) The Conservation of Foreign Exchange, Prevention of Smuggling Activities Act, 1974</p> <p>B. none of the Directors / Partners / Proprietor / Karta / Trustees of the company /firm /HUF/Trust, (as the case may be), is/are a Director(s) / Partner(s) / Proprietor / Karta / Trustee in any other Company/ firm / entity which is on the Denied Entity List (DEL) of DGFT;</p> <p>C. neither the Registered Office of the company / Head Office of the firm / nor any of its Branch Office(s)/ Unit(s)/ Division(s) has been declared a defaulter and has otherwise been made ineligible for undertaking import / export under any of the provisions of the Policy;</p>
2	<p>I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, as amended from time to time, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures</p>
3	<p>I/We hereby certify that that particulars and statements made in this application are true and correct and nothing has been concealed or held therefrom. I/We fully understand that any information</p>



	furnished in the application if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.
4	I have gone through the para 3.06 (b) of the HBP 2015-20 and am submitting this instant ROSCTL application to my jurisdictional Regional Authority as per Appendix 1A
5	I hereby certify that I am authorized to verify and sign this declaration as per Paragraph 9.06 of the Foreign Trade Policy.
6	I hereby declare that I have read the provisions of the para 4.96 of the HBP 2015-20 regarding the Recovery Mechanism and I declare that none of the consignment in respect of which claim is filed in this application has been subsequently returned. In case it is returned in future, I undertake to refund the rebate granted with interest rates as prescribed under section 28AA of Customs Act, 1962. I also declare that I have not claimed and shall not claim credit/rebate/refund/re-imburement of the specified levies and taxes under any other mechanism from State Government/ Central Government.
7	I hereby declare that this application does not contain any exports in contravention provisions as specified in the Ministry of Textiles Gazette Notifications on ROSCTL in this regard.
8	I agree that RoSCTL claim against the shipping bills in this application will be granted after making suitable adjustments for MEIS benefits already taken on these export shipments, wherever applicable, as per the Ministry of Textiles Notification dated 14.01.2020, F. No. 14/26/2016-IT/VOL II available at egazette.nic for exports shipments between 07.03.2019 and 31.07.2019.
9	In case, any undue/ excess RoSCTL amount is granted to me, I undertake to refund the amount in cash with interest at the rate prescribed under section 28AA of Customs Act, 1962, from the date of such scrip as and when advised by the RA/ suo-motu . In case I am not able to refund the excess / undue amount disbursed under RoSCTL or am not able to submit adequate documentary evidence substantiating RoSCTL claims before the concerned authorities/RA , I know that I may be liable to penal action under FT(D&R) Act.

**1. Tick the box as acceptance of declaration/ undertaking and submit**

Signature of the Applicant	To be Digitally Submitted in the E com module with the help of a Digital Signature
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