



**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:

Scheme Code	Scheme Description
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.



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

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

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.



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

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

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 be transmitted to DGFT by Customs System for issuance of scrips, as was being done till now, since the same would not 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 disbursal 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 months 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".



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

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

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**





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

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

**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 \_\_\_\_\_



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

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

**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