



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

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Sub : CBIC amends RoDTEP and RoSCTL notification

Dear Member,

This is to inform you that Department of Revenue has notified the below given changes in the notification pertaining to duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP). A copy of the Notification No. 75/2022-Customs dated 14th September 2022 is enclosed herewith ([click here](#)).

Besides deleting the clause on liability of transferee, other changes have been made, as listed below:

Omitted Clause 4, sub-clause (2) which reads as follows:

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.

Omitted Cause 5, sub-clause (5) which reads as follows:

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.

In clause 6 the words "or the transferee" have been omitted. Clause 6 reads as: 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.

Similar changes have been notified for Scheme for Rebate of State and Central Taxes and Levies (RoSCTL). A copy of the Notification No. 76/2022-Customs dated 14th September 2022 is enclosed herewith ([click here](#)).

Members are requested to please take a note of the above.

Regards,

Dr. Siddhartha Rajagopal  
Executive Director

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