



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)

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To: Members of the Council

**Sub: Scheme for Rebate of State and Central Taxes and Levies
(RoSCTL)**

Dear Member,

As you are aware, the Ministry of Textiles has notified the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) on export of Garments and Made-ups vide notification dated 07.03.2019 to rebate all embedded State and Central Taxes and Levies.

The Ministry of Textiles has now issued Notification dated May 2, 2019 to clarify regarding the nature of rebate, mechanism of issue of scrips, over-claim/ claim based on mis-declaration and procedure for recovery under RoSCTL.

The said Notification has clarified that:

(1) The Scrips granted under the Scheme for Rebate of State and Central Taxes and Levies RoSCTL as well as the goods imported/ domestically procured against them shall be freely transferable.

(2) The Scrips can be used for:

(i) Payment of Basic Customs Duty and Additional Customs Duty specified under sections 3 (1), 3 (3) and 3 (5) of the Customs Tariff Act, 1975 for import of inputs or goods, including capital goods, as per DoR Notification, except items listed in Appendix 3A of FTP 2015-2020.

(ii) Payment of Central excise duties on domestic procurement of inputs or goods.

Further, an exporter has to make a conscious choice to opt for ROSCTL scheme by making claim for rebate in acceptance of the scheme's terms and conditions while declaring the relevant scheme code for RoSCTL at the time of filing of the shipping bills. Such filing of shipping bills would be the exporter's self-declaration that he is eligible for the rate and rebate in as much as exporter has not claimed and shall not claim the credit/ rebate/ refund/ reimbursement of the specific taxes that comprise the rebate of State levies and Central Levies under any other mechanism.

The Director General of Foreign Trade will notify the procedure under which exporters can apply for the rebate under the scheme, and the Department of Revenue will notify the procedure for utilization of the scrips.

A copy of the above Notification is enclosed herewith ([click here](#)) for your information.

You are requested to please take a note of the above and do the needful.

In case, you need any clarification or guidance in this regard please contact Shri A.Ravi Kumar, Joint Director, TEXPROCIL.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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