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SECTION 1)

GOVERNMENT OF INDIA
MINISTRY OF TEXTILES
Udyog Bhawan
New Delhi

File No. 12015/12/2026-TTP(Pt.1)

Date:31/03/2026

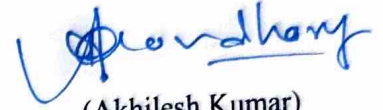
(NOTIFICATION)

Subject: Extension of Rebate of State and Central Taxes and Levies Scheme on Export of Apparel/ Garment and Made-ups (RoSCTL)

1. F. No. 12015/11/2020-TTP.— In continuation of this Ministry's earlier notifications regarding the Rebate of State and Central Taxes and Levies (RoSCTL) Scheme on export of apparel/garments and made-ups, and in pursuance of instructions of the Department of Expenditure, Ministry of Finance vide O.Ms. dated 23.03.2026, the RoSCTL Scheme is hereby extended up to 30.09.2026 from 31.03.2026 or till the date of approval of the Scheme for the 16th Finance Commission cycle by the competent authority, whichever is earlier, without any change in the Scheme guidelines.
2. This extension of the Scheme shall continue with the same scope, structure, nature, coverage, cost norms, and other terms and conditions as were applicable during the 15th Finance Commission period, and shall further be subject to the conditions stipulated in the aforesaid O.M. dated 23.03.2026 issued by the Department of Expenditure, Ministry of Finance.
3. The rebate shall continue to be provided through the existing mechanism of duty credit scrips/e-scrip, as applicable. The prevailing rates and cap for all items as notified under the Scheme shall remain unchanged unless notified otherwise. The Scheme shall be implemented by Department of Revenue with end to end digitization for issuance of transferable Duty Credit Scrip, which will be maintained in an electronic ledger in the Customs system. Duty Credit Scrip under RoSCTL Scheme shall be issued without insisting on realization of export proceeds.
4. To ensure that the expenditure under the Scheme does not exceed the allocation amount, the expenditure and liability under the Scheme shall be reviewed on quarterly basis by a Committee headed by Department of Expenditure (DoE) and consisting of Department of Revenue (DoR), Department of Commerce (DoC) and Ministry of Textiles (MoT) and measures as necessary, shall be taken to keep the expenditure within the prescribed allocation.
5. Government reserves the right to suitably adjust the rate and caps in the light of change in relevant underlying conditions. However, eligibility criteria under RoSCTL shall remain unchanged.

6. The guidelines issued vide this Ministry's notification No. 12015/11/2020-TTP dated 13.08.2021 would continue for continuation and implementation of the RoSCTL scheme.

This notification shall come into force with effect from 1st April, 2026.



(Akhilesh Kumar)
Dy Director General