



E-Serve No.: 139 of 2026 | Date: April 11, 2026

Sub: Clarification regarding remission/rebate under RoDTEP and RoSCTL schemes in cases of short realisation of export proceeds

Dear Madam / Sir,

CBIC has issued a Circular No.20/2026-Customs dated 10th April, 2026 ([copy enclosed](#)) clarifying regarding the admissibility of benefits under the RoDTEP and RoSCTL schemes in cases involving short realisation of export proceeds.

Based on representations received from the trade, the following key clarifications have been provided:

Key Highlights:

-- In cases of duty drawback, it has already been clarified that remission is allowed on the FOB value without deduction of agency commission and foreign bank charges, subject to an overall cap of 12.5% of FOB value.

-- The same principle will be applicable for RoDTEP and RoSCTL schemes, thereby allowing benefits on the FOB value without deducting such charges within the prescribed limit.

-- With regard to short realisation of export proceeds, it has been clarified that:

-- Compensation received from Export Credit Guarantee Corporation (ECGC) may be treated as realisation of export proceeds.

-- Accordingly, recovery of benefits under RoDTEP and RoSCTL may not be required in such cases, subject to compliance with RBI guidelines and proper documentation.

-- Exporters must ensure that non-recovery of sale proceeds is duly certified by RBI/Authorised Dealer Bank, wherever applicable.

-- A detailed Trade Notice/Standing Order is expected to be issued by the authorities for implementation.

You are advised to take note of the above clarification and ensure proper compliance while claiming benefits under RoDTEP and RoSCTL schemes, particularly in cases involving short realisation of export proceeds.

This clarification is expected to provide significant relief to exporters facing genuine issues in realisation of export proceeds.

Regards,

Dr. Siddhartha Rajagopal  
Executive Director

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