

FAQs for Rebate of State and Central Taxes and Levies (RoSCTL)

- **Q. What is a RoSCTL Scheme?**
 - RoSCTL Scheme stands for “**Scheme for Rebate of State and Central Taxes and Levies on Export of Garments and Made-ups**”. It has been introduced as a replacement of previous “Rebate of State Levies (RoSL) Scheme” to **rebate all embedded State and Central Taxes and Levies on garments and made-ups** to enhance competitiveness of these sectors. The benefit under this scheme is available for **apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63)** in exclusion of RoDTEP for these Chapters with the rates, as notified by the Ministry of Textiles vide [Notification no.14/26/2016-IT \(Vol.II\) dated 08th March 2019](#).

- **Q. What is the difference between RoSL Scheme and RoSCTL Scheme?**
 - The difference between RoSL & RoSCTL Scheme is that under RoSL Scheme, there was no benefit on the central tax and Levies. But in the RoSCTL scheme, the exporter will get rebate of both State and Central tax and Levies.

- **Q. When was RoSCTL Scheme introduced and when it came into effect?**
 - Ans. The RoSCTL Scheme was introduced by the Ministry of Textiles vide Notf. No. 14/26/2016-IT(VOL.II) dated 07.03.2019. The Scheme came into effect from 07.03.2019.

- **Q. Up to which period shall RoSCTL Scheme remain in force?**
 - Ans. The Rebate of State and Central Taxes and Levies (RoSCTL) Scheme shall remain in force up to 31st of March 2024 (Refer MOT Notification No. 12015/11/2020-TTP dated 13.08.2021).

- **Q. Which taxes are intended to be compensated to the exporters in RoSCTL Scheme?**
 - Ans. The scheme intends to compensate the State and Central Taxes and Levies in addition to the Duty Drawback Scheme on export of apparel/ garments and Made-ups by way of rebate. The Rebate of State Taxes and Levies includes VAT on fuel used in transportation, captive power, farm sector, mandi tax, duty of electricity, stamp duty on export documents, embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of raw cotton, purchases from unregistered dealers, coal used in production of electricity and inputs for transport sector.
 - However, the Rebate of Central Taxes and Levies includes central excise duty on fuel used in transportation, embedded CGST paid on inputs such as pesticides, fertilizer etc. used in production of raw cotton, purchases from unregistered dealers, inputs for transport sector and embedded CGST and Compensation Cess on coal used in production of electricity.

- **Q. Which are governing regulatory bodies for the RoSCTL in India?**
 - Ans. RoSCTL scheme has been notified by the Ministry of Textiles. However, the scheme shall be implemented by the Department of Revenue.

- **Q. In which form will be the rebate under RoSCTL Scheme given to the exporter?**
 - Ans. The rebate under the RoSCTL Scheme shall be given to the exporter in the form of duty credit scrips which will be maintained in the electronic duty credit ledger. The scrips shall be issued electronically on Customs automated system.

- **Q. How to determine the quantum of rebate under RoSCTL scheme?**
- Ans. Rebate under RoSCTL scheme (including applicable value caps) on export of garments/Apparels and made-ups manufactured in India would be granted to the eligible exporters at a rate notified by the Ministry of Textiles in Schedule 1, 2, 3 & 4 of Notification No. 14/26/2016- IT (Vol.II) dated 08.03.2019. The Schedule 1 and 2 are the rates of State and Central taxes and levies respectively, for apparel and made-ups. Schedules 3 and 4 are the rates of State and Central taxes and levies respectively, applicable for apparel exports when the fabric (including interlining) only has been imported duty free under Special Advance Authorization Scheme. The value of the goods for calculation of duty credit to be allowed under the Scheme shall be the declared export Free on Board (FOB) value of the said goods or up to 1.5 times the market price of the said goods, whichever is less.
- **Q. Is there any limit to which RoSCTL benefit can be claimed?**
- Ans. The RoSCTL benefit is available to the exporters on export of garments/Apparels and made-ups manufactured in India at a rate specified by the ministry of textiles vide Notification No. 14/26/2016- IT (Vol.II) dated 08.03.2019 under schedule 1, 2, 3 & 4 of the Notification. However, for several items, value cap per unit of exported product have also been specified in these schedules and the rebate amount cannot exceed the said amount. The rebate would be capped at such value provided on a per unit basis.
- **Q. Who is eligible to take the benefit of the RoSCTL scheme?**
- Ans. All exporters of garments/Apparels and made-ups manufactured in India are eligible to take benefit under this scheme except entities/ IECs under the Denied Entity List of the DGFT. Further RoSCTL benefit is available subject to the facts that the exporter has not claimed RoDTEP benefits. Such exporter may either be the merchant or manufacturer exporter. However, such goods should have been directly exported by such person.
- **Q. Which are the most common sectors which have been excluded from the RoSCTL scheme?**
- Ans. The export categories or sectors which are not eligible for duty credit under the RoSCTL Scheme are as detailed below:
 - (i) Goods which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC-HS;
 - (ii) Export of imported goods covered under paragraph 2.46 of Foreign Trade Policy
 - (iii) Exports through trans-shipment, meaning thereby exports that are originating in third country but trans-shipped through India
 - (iv) Goods subject to minimum export price or export duty
 - (v) Deemed exports under Foreign Trade Policy
 - (vi) Goods manufactured or exported by any of the units situated in Special Economic Zone/ Free Trade Warehousing Zone/ Export Processing Zone
 - (vii) Goods Manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit in terms of the provisions of the Foreign Trade Policy;
 - (viii) Goods Manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy: Provided that where exports are made against Special Advance Authorisation issued under Paragraph 4.04A of the Foreign Trade Policy 2015-20 in discharge of export obligations in terms of [Notification No. 45/2016-Customs](#), dated 13th August, 2016, the rates of RoSCTL Scheme specified in Schedules 3 and 4 to the Ministry of Textiles' notification No. 14/26/2016-IT, dated the 8th March, 2019 shall apply.

- (ix) Goods manufactured and supplied by units in Domestic Tariff Area to units in Special Economic Zone/Free Trade Warehousing Zone
 - (x) Goods manufactured in Special Economic Zone/ Free Trade Warehousing Zone/ Export Oriented Unit/ Export Processing Zone and exported through DTA unit
 - (xi) Goods manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962)
 - (xii) Goods availing the benefit of the notification No. 32/1997-Customs, dated the 1st April, 1997
 - (xiii) Goods for which claim of any duty credit is not filed in a shipping bill or bill of export in the customs automated system
 - (xiv) Goods that have been taken into use after manufacture or reconditioned/ upgraded/ worn/ used clothes.
- **Q. Can RoDTEP & RoSCTL scheme both be claimed simultaneously?**
- Ans. No, both schemes cannot be claimed simultaneously.
- **Q. Would RoSCTL scrips be transferable to any other person?**
- Ans. Yes, the duty credit scrips issued under RoSCTL scheme would be transferable to any other person having a valid IEC and valid ICEGATE Registration.
- **Q. Is the transfer of duty credit in part permissible?**
- Ans. The duty credit available in an e-scrip shall be transferred at a time for the entire amount in the said e-scrip to another person and transfer of the duty credit in part shall not be permitted.
- **Q. Will the transfer of e-scrip alters the validity of the e-scrip?**
- Ans. The period of validity of the e-scrip, of one year from its creation, shall not change on account of transfer of the e-scrip.
- **Q. Which are the duties and taxes against which RoSCTL benefit can be utilized?**
- Ans. The duty credit issued under the RoSCTL scheme and available in the electronic duty credit ledger shall be used for payment of duties of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) on goods when imported into India. It cannot be utilized towards payment of any other taxes like IGST, Compensation Cess etc. upon the import of goods.
- **Q. What is the validity of e-scrip issued under the RoSCTL scheme?**
- Ans. The e-scrip issued under the RoSCTL scheme shall be valid for a period of one year from the date of its creation in the ledger and any duty credit in the said e-scrip remaining unutilized at the end of this period shall lapse. such duty credit in the e-scrip that has lapsed shall not be re-generated.
- **Q. Can a RoSCTL Scrip be revalidated after its validity get expired?**
- Ans. No. The RoSCTL Scrip should be utilized within the validity period, Revalidation of the Scrip shall not be permitted under the RoSCTL Scheme.
- **Q. Whether realisation of foreign currency for the RoSCTL benefit is necessary?**
- Ans: The Scheme provides that the rebate under RoSCTL would not be dependent on the realization of export proceeds at the time of claim of rebate. However, the rebate is allowed subject to receipt of sale proceeds within the period allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall never be deemed to have been allowed and the duty credit scrip issued shall be deemed to be ineligible.

- **Q. How an exporter can claim the benefit of the RoSCTL scheme in the Shipping Bill?**
- Ans. To claim benefit under RoSCTL scheme, it is mandatory for an exporter to make a claim for RoSCTL in the shipping bill. 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 4.04A 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.
 - 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. 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, while claiming RoSCTL benefit. The RoSCTL benefit would be calculated in System as per the calculation logic as notified in the [DOR Notification No. 77/2021-Customs](#) (N.T.) dated 24.09.2021 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.
- **Q. How is the RoSCTL claim made by the exporter in the Shipping Bill processed?**
- Ans. a. 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. 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 63, 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. b. 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. c. 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
- **Q. How is the RoSCTL Scroll generated?**
- Ans. 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. Customs Officer will 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. 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.)

- **Q. How an exporter can claim the credit and generate the e-credit scrips on the online ICEGATE Portal?**
- Ans. Once the RoSCTL scroll is generated, the duty credit amount allowed will be available within the RoSCTL Credit Ledger Account created for the IEC holder (or exporter) in their ICEGATE login to claim and convert it into duty credit scrip. In case the exporters have not registered on ICEGATE already with their digital signatures, they may refer to advisory available at ICEGATE portal using the link: <https://icegate.gov.in/Download/JavaSetupForDSC.pdf> and complete registration in order to avail the benefits of RoSCTL. A detailed Advisory No. 06/2021 dated 01.10.2021 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.
- **Q. What if the duty credit allowed under RoSCTL scheme is in excess of what the exporter is entitled to?**
- Ans. Where an amount of duty credit has, for any reason, been allowed in excess of what the exporter is entitled to, the exporter shall repay the amount so allowed in excess, himself or on demand by the proper officer, along with interest, at the rate as fixed under section 28AA of the Customs Act, 1962 for the purposes of that section, on that portion of duty credit allowed in excess, which has been used or transferred, and where the exporter fails to repay the amount along with interest, as applicable, it shall be recovered in the manner provided in section 142 of the Customs Act, 1962.
- **Q. What if an amount of duty credit has been allowed to an exporter under the RoSCTL scheme and the export proceeds is not realised within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999)?**
- Ans. Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realised by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter shall, himself or on demand by the proper officer, repay the amount of duty credit, along with interest, at the rate as fixed under section 28AA of the Customs Act, 1962 for the purposes of that section, within fifteen days of expiry of the said period. Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the said duty credit shall be deemed never to have been allowed and it shall be recovered, along with the said interest, in the manner as provided in section 142 of the Customs Act, 1962.
- **Q. What if an exporter has been allowed an amount of duty credit under RoSCTL scheme against export and only a part of sale proceed has been realised?**
- Ans. If only a part of the sale proceeds has been realised by the exporter in India, the amount of duty credit to be recovered shall be the amount equal to that portion of the amount of duty credit allowed which bears the same proportion as the portion of the sale proceeds not realised bears to the total amount of sale proceeds.
- **Q. Can any further duty credit be allowed to the exporter on subsequent exports during the pendency of any recovery of duty credit allowed under RoSCTL,?**
- Ans. During the pendency of any recovery of duty credit, as provided in clauses 4 and 5 of the DOR Notification No. 77/2021-Customs (N.T.) dated 24.09.2021, 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.

- **Q. Can an exporter to whom duty credit scrip is issued under RoSCTL or the transferee to whom the scrip is transferred utilise the scrip for payment of customs duty during the pendency of any recovery of duty credit issued under the RoSCTL Scheme?**
 - Ans. No. During the pendency of any recovery of duty credit issued under the RoSCTL Scheme, as provided in clauses 4 and 5 of the DOR Notification No. 77/2021-Customs (N.T.) dated 24.09.2021 any unutilised duty credit with the exporter or the transferee shall be suspended pending such recovery.
- **Q. Is there any provision of penalty on obtaining duty credit scrips by misdeclaration and fraudulent practice?**
 - Ans. When a Duty Credit Scrip is obtained by misdeclaration and fraudulent practice, clause 8 of the MOT Notification No. 12015/11/2020-TTP dated 13.08.2021 make provision of imposition of penalty under the provisions of Customs Act, 1962.
- **Q. Can a duty credit in e-scrip be re-generated after expiry date?**
 - Ans. No. The duty credit in the e-scrip allowed under RoSCTL that has lapsed shall not be re-generated.
- **Q. What is the fee for claiming benefit under the RoSCTL Scheme? Ans. There is no government fee required for claiming the benefits under RoSCTL Scheme. Q. What is the time limit for filing claims under the RoSCTL scheme?**
 - Ans. The time limit for filing the RoSCTL application is within one year from the LEO date of the shipping bill.
- **Q. Can RoSCTL Scrip be used for payment of IGST?**
 - Ans. No. RoSCTL Scrip cannot be used for the payment of IGST. It can be used for payment of basic customs duty only.
- **Q. How can an applicant transfer the RoSCTL Scrip?**
 - Ans. Transfer of duty credit in e-scrip shall be allowed within the customs automated system from the ledger of a person to the ledger of another person who is a holder of an Importer-exporter Code Number issued in terms of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992). The duty credit available in an e-scrip shall be transferred at a time for the entire amount in the said e-scrip to another person and transfer of the duty credit in part shall not be permitted. Any user who has created an e-scrip account can transfer a scrip to another user. The user to which the scrip is to be transferred also needs to have a valid e-scrip account. Below are the steps for scrip transfer:
 1. Step 1: From the E-Scrip Home page, user can select the “Scrip Transfer” tab to transfer a particular scrip to any other user.
 2. Step 2: It is mandatory to select a scheme, RoDTEP or RoSCTL in order to select the scrips to be transferred. After that, the user can select the appropriate scrip to be transferred from the generated scrips. The list of the generated scrips is available in the drop-down menu along the “Scrip Available” Option.
 3. Step 3: After appropriate scrip selection, user can view scrip amount and enter IEC of the user to which the scrip is to be transferred. These details, of the IEC holder to whom the user wants to make transfer, can be entered in the textbox alongside “Transfer To” option.
 4. Step 4: OTP is generated and sent to the user who has initiated the transfer on the registered mobile number and email ID. It has to be entered by that user to transfer the scrip successfully. This OTP is valid for a window of 15 minutes only. An error message will be displayed to the user if wrong OTP is entered.

5. Step 5: After successfully transferring the request, Scrip will be viewed in a grid on the same page. User who has initiated the transfer scrip request can cancel the request at this stage using the cancel button.

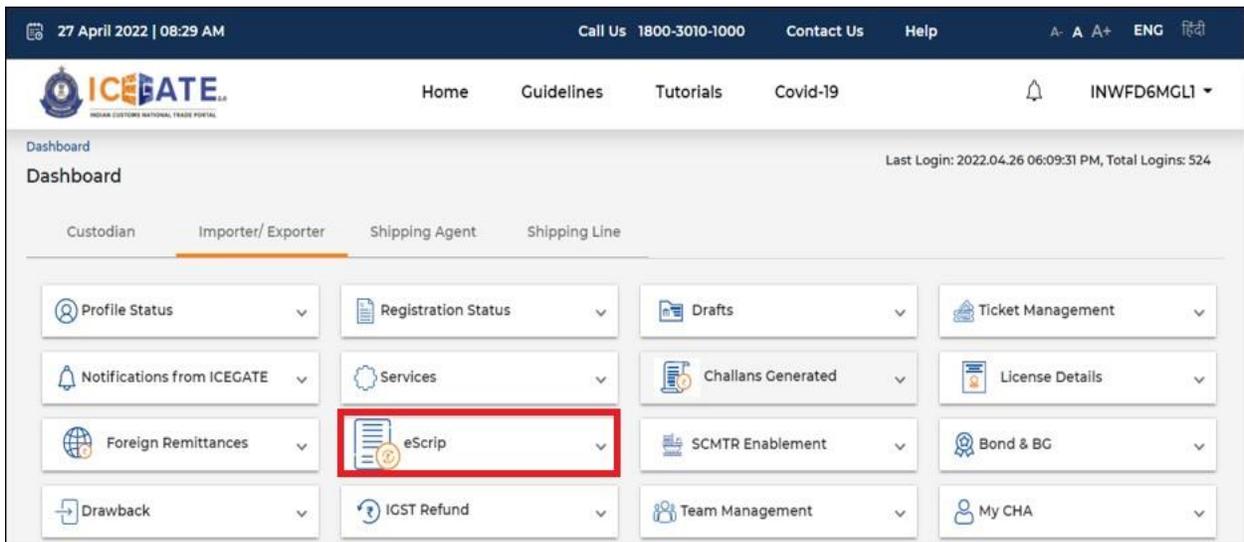
Escrip Account Creation:

Escrip account can be used by the Importer/Exporter/CHA only after creating it at ICEGATE. The user has to be a valid IEC Holder registered on ICEGATE with a DSC. Below are the steps to create an Escrip Account with ICEGATE.

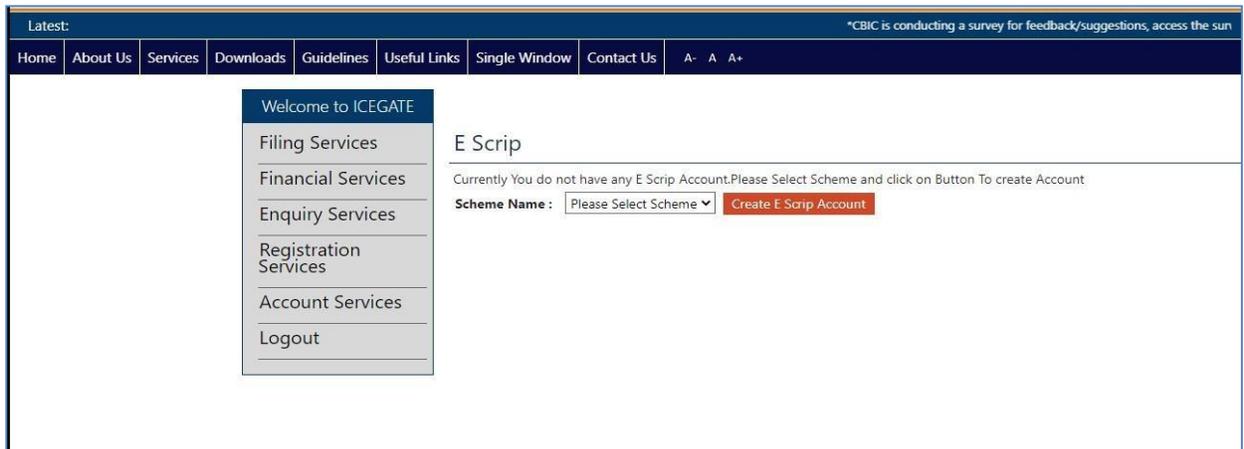
- **Step 1)** Visit <https://www.icegate.gov.in/> and select user type as ICEGATE user
 - If the user has already registered earlier, the user can login by providing their ICEGATE ID and Password.
 - For new registration click on the button <Register Now> as shown in the login page below.
- **Step 2)** After log in using valid credentials, user will be able to see the escrip widget on the dashboard



itself as shown below. If user is not registered, they can get themselves registered as per advisory through this link: <https://icegate.gov.in/Download/JavaSetupForDSC.pdf>



- o **Step 3)** Since the user has not created an escrip account initially, the following page will be displayed. The user can select the scheme name from the drop-down as RoSCTL or RoDTEP and click on Create Escrip Account button as shown below.



Step 4) After escrip account creation is done by the user, a grid view with the following details will be displayed to the user. User can perform various operations mentioned as follows from this Home Page:

- SB Details
- Scrip Details
- Transaction Details
- Scrip Transfer
- Approve Scrip Transfer

- Add Scheme

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E Scrip

Account Number : 0595009450

Scheme	SCHEME ACCOUNT	ACCOUNT	CREDIT ACCOUNT OPENING	LAST CREDIT ACCOUNT
Name	BALANCE(INR)	STATUS	DATE	OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

SB Details Scrip Details Transaction Details Scrip Transfer Approve Scrip Transfer Add Scheme

Scrip Management Module:

A. Scrip Generation

Step 1) From the Escrip Home Page as shown below, user can select SB Details Tab for scrip generation.

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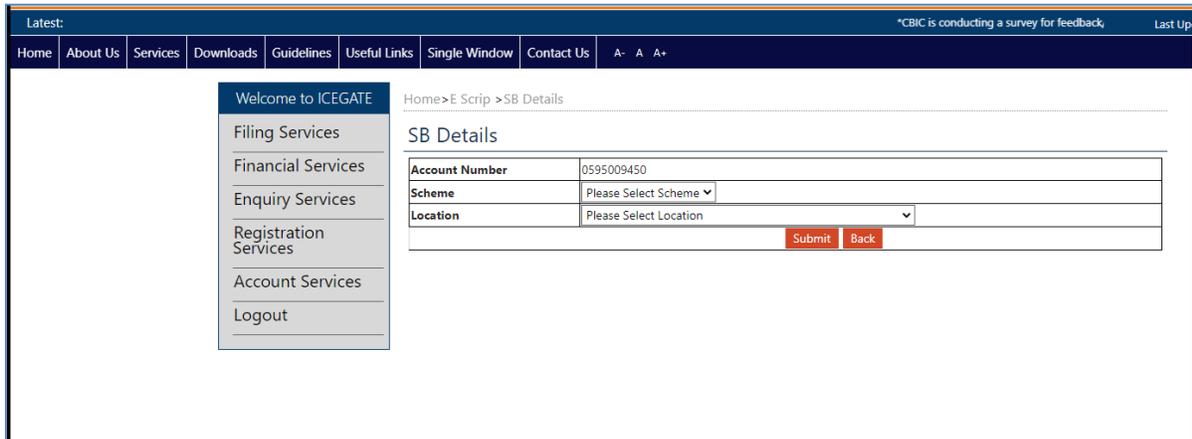
E Scrip

Account Number : 0595009450

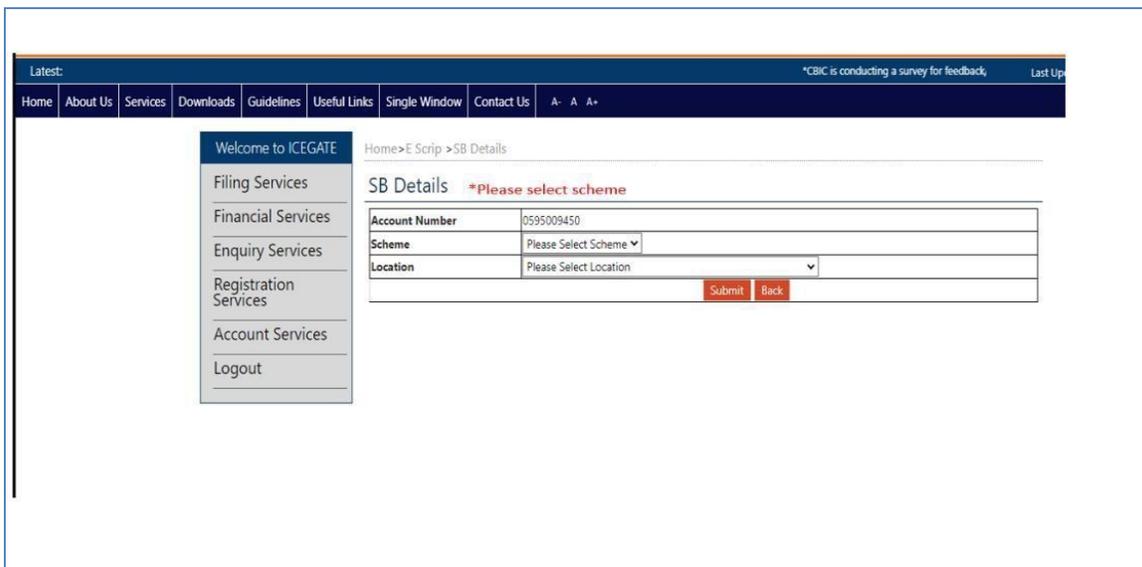
Scheme	SCHEME ACCOUNT	ACCOUNT	CREDIT ACCOUNT OPENING	LAST CREDIT ACCOUNT
Name	BALANCE(INR)	STATUS	DATE	OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

SB Details Scrip Details Transaction Details Scrip Transfer Approve Scrip Transfer Add Scheme

Step 2) User is provided with the feature of selecting Shipping bills/scrolls for which the scrips are to be generated. User can select RoSCTL or RoDTEP under scheme name and location as mentioned below.



Step 3) An error message will be displayed if the scheme is not selected since it is a mandatory field.



Step 4) User can view and select the shipping bills and can click on “Generate Scrip” button to generate scrip. User can select all the shipping bills at once by checking box in first row.

Step 5) Scrip will be generated for the selected shipping bill/ scroll. After successful Scrip Creation the

Home>E Scrip >Scrip Generation

SB Details

Account Number	0595009450
Scheme	RS
Location	INBOM1

Show 10 entries Search

S.No.	SB Number	SB Date	Scroll Number	Scroll Date	Scroll Type	Sanctioned Amount	
1	1012684	27-Apr-20	1001/2018	19-Oct-20	D	2000000	<input type="checkbox"/>
2	1005654	23-Apr-20	1001/2019	09-Oct-20	D	1000000	<input type="checkbox"/>
3	1005684	27-Apr-20	1001/2019	09-Oct-20	D	1000000	<input type="checkbox"/>

Generate Scrip

Showing 1 to 3 of 3 entries Previous 1 Next

following message will be displayed on the screen.

B. Viewing Scrip details:

Home>E Scrip >SB Details

SB Details

* Scrip no. 2108000004 has been generated successfully.

Account Number	0595009450
Scheme	RoSCTL
Location	MUMBAI CUSTOM HOUSE SEA (INBOM1)

Submit Back

Step 1) In the Escrip home page, user can select on the Scrip Details Tab to view the scrip details which has been generated.

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E Scrip

Account Number : 0595009450

Scheme Name	SCHEME ACCOUNT BALANCE(INR)	ACCOUNT STATUS	CREDIT ACCOUNT OPENING DATE	LAST CREDIT ACCOUNT OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

SB Detail Scrip Details Transaction Details Scrip Transfer Approve Scrip Transfer Add Scheme

Step 2) A unique Scrip Number will be generated and tagged to every user. A credit entry will be made in the Ledger for that user. User can view scrip details after selecting from the following options in the scrip status drop down:

1. Active- Scrip which is still in active state
2. Utilize- Scrip which is utilized by the user
3. Transferred- Scrip for which the transfer request is approved by the transferee to whom the user has initiated transfer
4. Transfer Pending- Scrip which is transferred by the user to another IEC holder, but the latter has not approved the transfer request.
5. Expired- Scrip which is expired
6. Transfer Rejected- Scrip which is rejected by the transferor (who has initiated the scrip transferrequest) or the transferee (to whom scrip transfer request is sent)
7. All- All scrips generated

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Welcome to ICEGATE Home>E Scrip >Scrip Details

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Scrip Details

Account Number	0595009450
Scheme	-Please Select Scheme-
Scrip Status	-Select Scrip Status-

Submit Home Back

Step 3) Once the mandatory fields are selected, the data can be viewed in grid. User should be able to view the last 10 entries by default from the credit ledger. The user can click on next or previous link in case of more than 10 entries. The description of the data is given below:

1. Scroll Number: Unique scroll number
2. Scrip Number: Unique scrip number

3. Scrip Issue Date: Date on which scrip is generated
4. Scrip Expiry Date: Date on which the scrip will expire
5. Scrip Issued Amount: Amount for which the scrip is issued.
6. Scrip Balance Amount: Total balance after the scrip has been utilized.
7. Scrip Transfer Date: Date on which the transfer has been approved by the IEC to whom the scrip is transferred. This will be blank if transfer is not initiated.
8. Scrip Status: based on what scrip status user has previously selected as explained in the previous step (step 2)

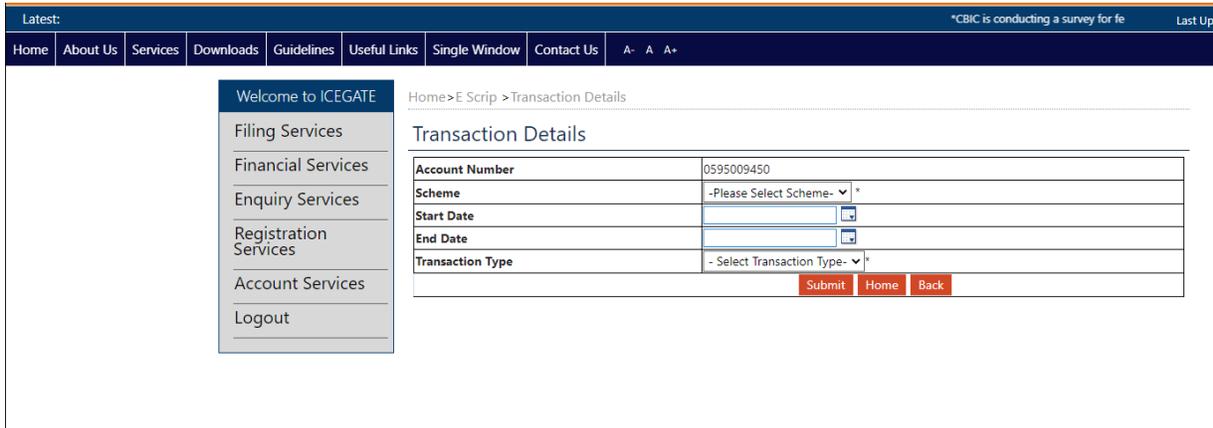
C. Transaction Details:

Step 1) In the credit Ledger Home Page, User can view the Transaction Details by clicking the tab as shown below:

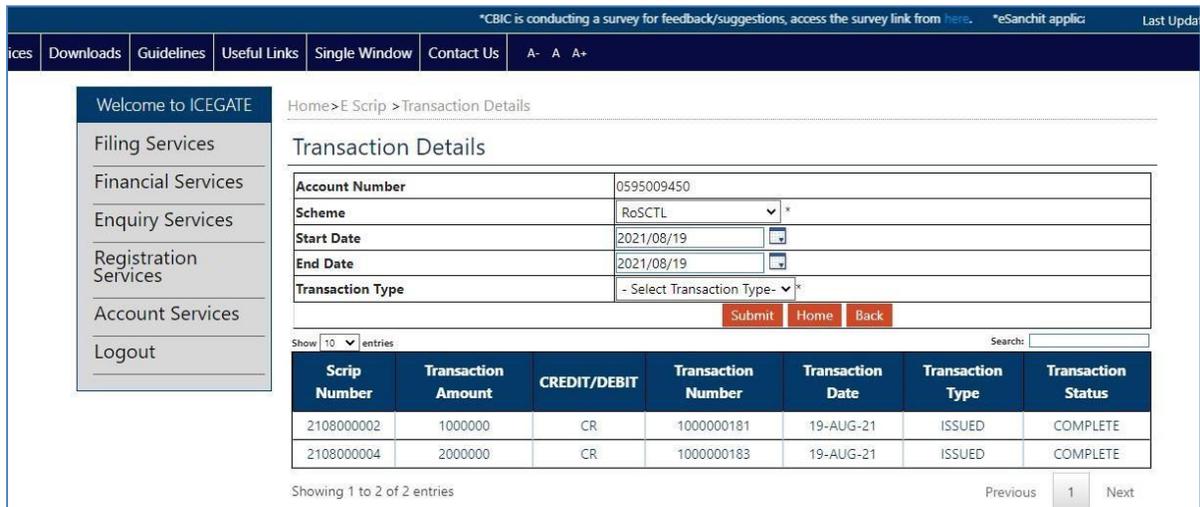
Step 2) User should be able to view the transactions basis multiple search criteria like start date, end date and transaction type. The Transaction Type field has a drop down with the following options to select. User can select the appropriate field:

1. Issued: To view the scrips been generated. The transaction status will be Complete for this transaction type.

2. Utilized: To view the scrips which are utilized. The transaction status will be Complete for this transaction type.
3. Transferred: To view the scrips which are transferred to another IEC holder. The transaction status will be Complete for this transaction type.
4. Transfer Pending: To view the scrips for which the approval for transfer is pending. The transaction status will be Pending for this transaction type.
5. All: To view all types of scrips.



Step 3) After selecting the appropriate fields, data will be displayed in a grid format as shown below:



D. Scrip Transfer:

Any user who has created an Escrip account can transfer a scrip to another user. The user to which the scrip is to be transferred also needs to have a valid Escrip account.

Below are the steps for scrip transfer:

Step 1) From the Escrip Home page, user can select the “Scrip Transfer” tab to transfer a particular scrip to any other user.

The screenshot shows the Escrip Home page. On the left is a navigation menu with options: Welcome to ICEGATE, Filing Services, Financial Services, Enquiry Services, Registration Services, Account Services, and Logout. The main content area shows the breadcrumb 'Home > E Scrip' and the title 'E Scrip'. Below this, the 'Account Number' is 0595009450. A table displays account details:

Scheme Name	SCHEME ACCOUNT BALANCE(INR)	ACCOUNT STATUS	CREDIT ACCOUNT OPENING DATE	LAST CREDIT ACCOUNT OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

Below the table are several buttons: 'SB Details', 'Scrip Details', 'Transaction Details', 'Scrip Transfer' (highlighted with a red circle), 'Approve Scrip Transfer', and 'Add Scheme'.

Step 2) It is mandatory to select a scheme, RoDTEP or RoSCTL in order to select the scrips to be transferred.

The screenshot shows the 'Scrip Transfer' page. The breadcrumb is 'Home > E Scrip > Scrip Transfer'. The title is 'Scrip Transfer'. The form contains the following fields:

- Account Number: 0595009450
- Scheme: -Please Select Scheme- (dropdown menu)
- Scrip available: No Scrip available

After that, the user can select the appropriate scrip to be transferred from the generated scrips. The list of the generated scrips is available in the drop-down menu along the “Scrip Available” Option.

The screenshot shows the 'Scrip Transfer' page with the 'Scheme' dropdown set to 'RoSCTL'. The 'Scrip available' dropdown is open, showing '-Please Select Scrip-'.

Step 3) After appropriate scrip selection, user can view scrip amount and enter IEC of the user to which the scrip is to be transferred. These details, of the IEC holder to whom the user wants to make transfer, can be entered in the textbox alongside “Transfer To” option.

The screenshot shows the 'Scrip Transfer' page in the ICEGATE system. The page has a navigation menu on the left with options like 'Filing Services', 'Financial Services', 'Enquiry Services', 'Registration Services', 'Account Services', and 'Logout'. The main content area displays the 'Scrip Transfer' form with the following details:

Account Number	0595009450
Scheme	RoSCTL
Scrip available	2108000003
Scrip Amount	2000000
Transfer To	<input type="text"/>

At the bottom of the form, there are two buttons: 'Generate OTP and Verify' and 'Back'.

Step 4) OTP is generated and sent to the user who has initiated the transfer on the registered mobile number and email ID. It has to be entered by that user to transfer the scrip successfully. This OTP is valid for a window of 15 minutes only. An error message will be displayed to the user if wrong OTP is entered.

The screenshot shows the 'Verify OTP' page in the ICEGATE system. The page has a navigation menu on the left with options like 'Filing Services', 'Financial Services', 'Enquiry Services', 'Registration Services', 'Account Services', and 'Logout'. The main content area displays the 'Verify OTP' form with the following details:

Enter OTP

At the bottom of the form, there are three buttons: 'Transfer Now', 'Home', and 'Back'.

Step 5) After successfully transferring the request, Scrip will be viewed in a grid on the same page. User who has initiated the transfer scrip request can cancel the request at this stage using the cancel button as shown below.

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Welcome to ICEGATE Home>E Scrip >Scrip Transfer

Filing Services
Financial Services
Enquiry Services
Registration Services
Account Services
Logout

Scrip Transfer

* Scrip 2108000003 transfer request has been submitted successfully

Account Number 0595009450
Scheme -Please Select Scheme-
Scrip available 2108000003

Show 10 entries Search:

Scrip Number	Scrip Issue Date	Scrip Expiry Date	Scrip Amount	Action
2108000003	14-Aug-21	14-Aug-22	2000000	Cancel

Showing 1 to 1 of 1 entries Previous 1 Next

E. Approve Scrip Transfer Request

Step 1) An approval request is sent to the IEC for whom transfer request has been initiated by the user. This IEC holder who has to approve the request needs to login, select Escrip tab under Financial Services. He will have to create an Escrip account if not already created as mentioned in the 3-step process of Part A (Escrip Account Creation) of this module.

Step 2) From the Escrip Home page, the user to whom a scrip is transferred can approve/cancel the transfer scrip request by clicking on the “Approve Scrip Transfer” tab as shown below:

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Welcome to ICEGATE Home >E Scrip

Filing Services
Financial Services
Enquiry Services
Registration Services
Account Services
Logout

E Scrip

Account Number : 0595009450

Scheme	SCHEME ACCOUNT	ACCOUNT	CREDIT ACCOUNT OPENING	LAST CREDIT ACCOUNT
Name	BALANCE(INR)	STATUS	DATE	OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

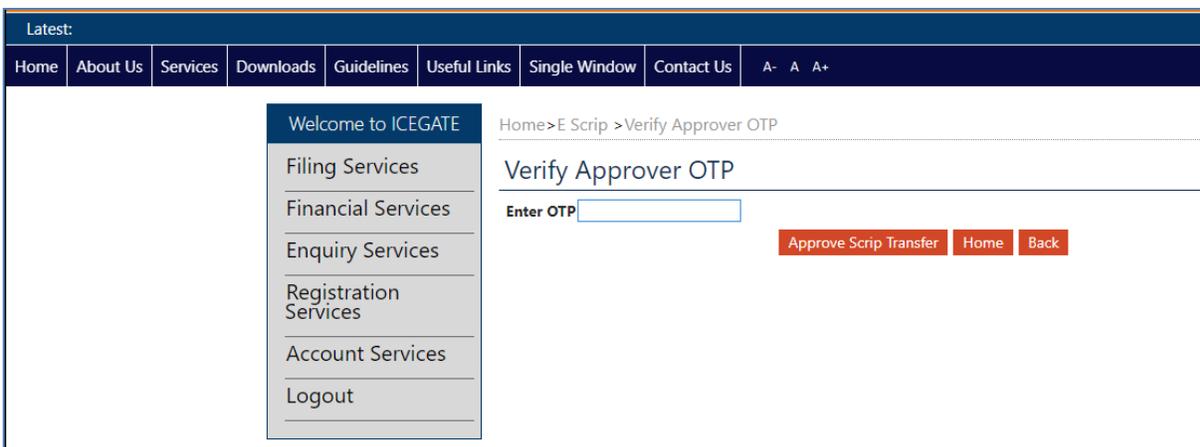
SB Details Scrip Details Transaction Details Scrip Transfer **Approve Scrip Transfer** Add Scheme

Step 3) User can view all scrips, which are requested to be transferred to him. User can cancel the request as well by clicking on the cancel button, if does not wish to accept the scrip.

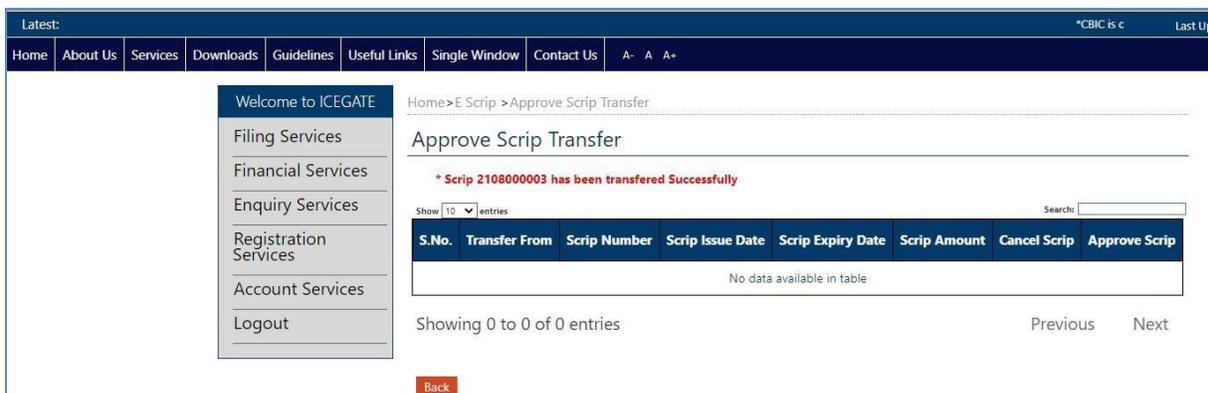
Step 4) The transferee can approve the transfer scrip request after clicking the approve button, Transferee



has to fill a valid OTP. After clicking the Approve button, the transferee is directed to fill OTP as shown below. This OTP is generated and sent to the transferee over registered Mobile number and email ID and is valid only for 15 minutes. In case the user fails to enter a valid OTP in 15 minutes, the user is redirected to generate a new OTP.



Step 5) The Scrip will be transferred to Transferee after successful OTP validation. Message is also generated and displayed on the screen as shown below.



F. Add Scheme:

Step 1) Once escrip account is created by the user, user can avail benefit of various export incentive schemes like RoDTEP, RoSCTL by clicking on “Add Scheme” button on the Escrip Home page as shown below.

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Welcome to ICEGATE

Filing Services

Financial Services

Enquiry Services

Registration Services

Account Services

Logout

Home > E Scrip

E Scrip

Account Number : 0595009450

Scheme Name	SCHEME ACCOUNT BALANCE(INR)	ACCOUNT STATUS	CREDIT ACCOUNT OPENING DATE	LAST CREDIT ACCOUNT OPERATING DATE
RoSCTL	0	ACTIVE	16-Aug-21	16-Aug-21

[SB Details](#)
[Scrip Details](#)
[Transaction Details](#)
[Scrip Transfer](#)
[Approve Scrip Transfer](#)
[Add Scheme](#)

Step 2) User will be directed to select the scheme name from the drop down in “Add Scheme” field and click on “Add Scheme to my account” as shown below.

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Welcome to ICEGATE

Filing Services

Financial Services

Enquiry Services

Registration Services

Account Services

Logout

Home>E Scrip >Add More Schemes

Please Add Scheme To Your Account

Add Scheme :

[Add Scheme To My Account](#)
[Back](#)

Details in tabular form will be available to the user about the scheme details.

Scheme Name: RoDTEP/ RoSCTL/other export incentive scheme

Scheme Account Balance: Current balance of the account

Account Status: Whether account is active or suspended

Credit Account Opening Date: Date on which the Escrip account was created for particular scheme

Last Credit Account Operating Date: Date on which last activity was done by the user

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Welcome to ICEGATE

Filing Services

Financial Services

Enquiry Services

Registration Services

Account Services

Logout

Home > E Scrip

E Scrip

Account Number : 0595009450

Scheme Name	SCHEME ACCOUNT BALANCE(INR)	ACCOUNT STATUS	CREDIT ACCOUNT OPENING DATE	LAST CREDIT ACCOUNT OPERATING DATE
RODTEP	0	ACTIVE	14-Aug-21	14-Aug-21
RoSCTL	2000000	ACTIVE	14-Aug-21	14-Aug-21

[SB Details](#)
[Scrip Details](#)
[Transaction Details](#)
[Scrip Transfer](#)
[Approve Scrip Transfer](#)
[Add Scheme](#)

Annexure A:

Implementation of RoDTEP Scheme in Customs Automated System – Declarations in Shipping Bill and further processing

Preface: Kind reference is invited to CBIC Notification No. 76/2021-Customs (N.T.) dated 23.09.2021 wherein the manner of issuing duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (hereinafter referred to as “RoDTEP”) has been notified. Although the scheme was operationalized w.e.f. 01.01.2021, since the final list of RITC/HS codes eligible for RoDTEP scheme and the corresponding rates were not notified by the Government on 01.01.2021, only capturing of RoDTEP claims in the shipping bill was enabled. Now, the Government of India has notified the RoDTEP rates on the eligible export items vide Department of Commerce Notification No. 19/2015-20 dated 17.08.2021 in Appendix 4R.

2. Existing mechanism: As per the existing mechanism in place w.e.f. 01.01.2021, the RoDTEP claims were captured in the shipping bill and the amount of benefit was calculated at notional ad valorem rate and per unit value cap in the System and processed by the officers (under DBK_AC role) along with drawback processing.

3. Benefit calculation and processing for retrospective cases: For the RoDTEP claims captured in the shipping bills filed between 01.01.2021 to 00 Hrs of 01.10.2021, the notified ad valorem rates and per unit rate caps would be updated in the System. The benefits 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. The RoDTEP claims which 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 RoDTEP again.

4. Benefit calculation and processing for prospective cases: For the shipping bills filed on or after 01.10.2021, the benefit will be calculated in the shipping bill with the actual ad valorem rates but not exceeding per unit value caps if any, 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. The RoDTEP claims would be processed either by the officer or facilitated by RMS and after processing, the shipping bill will be available for generation of scroll.

5. Scroll Generation: Post filling of Gateway EGM in respect of the processed shipping bills, the RoDTEP Scrolls will be generated by the customs location in ICES. The scroll for shipping bills could be generated on FIFO basis w.e.f. 01.01.2021 in a phased manner.

6. Claiming of Duty Credits and Generation of Credit Scrips: Once the RoDTEP scroll is generated, the duty credit amount will be available within the ledger created for the IEC holder (or exporter) in their ICEGATE login (E Scrip Module) to claim and convert it into duty credit scrip.

7. Utilization of 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 “RD” along with Notification No. “RODTEP”.

Annexure B

Implementation of RoSCTL Scheme in Customs Automated System – Declarations in Shipping Bill and further processing

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 DFGTNotification 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.

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, while claiming RoSCTL benefit.

3.4 The RoSCTL benefit would be calculated in System as per the calculation logic as notified in the above-BoardNotification 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.

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 be 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 in a phased manner.

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 (E Scrip Module) to claim and convert it into duty credit scrip.

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”.

Source: CBIC