

**MOST URGENT**

**To**  
**All Members of EEPC India**

**Dear Member,**

**Sub: Inviting data/information for the new proposed Scheme for Remission of Duties and Taxes on Exported products (RoDTEP) for products pertaining to ITC (HS) Codes from Chapter (s) 72 to 76, Chapter (s) 78 to 80 and Chapter 85-regarding**

The DGFT is inviting data / information for the new proposed Scheme for Remission of Duties and Taxes on Exported products (RoDTEP) for products pertaining to ITC (hs) Codes from Chapter (s) 72 to 76, Chapter (s) 78 to 80 and Chapter 85.

The scheme to refund certain un-refunded taxes or duties [levied at the State and Central level], was notified by the Ministry of Textiles for the readymade garments and made-ups in March 2019 (Rebate of State and Central Taxes and Levies- RoSCTL). The Government is now contemplating to formulate a new Scheme to cover other export sectors also under a similar framework so as to refund un-refunded taxes or duties/ levies, not exempted or rebated at present by any other mechanism. The contours of the proposed new Scheme for Remission of Duties and Taxes on Exported products (RoDTEP) are being detailed out and will be notified separately after approval of the competent authority.

2 In the interim, to determine and recommend the rates and value caps for various items in different export sectors under the proposed scheme for Remission of Duties and Taxes on Exported Products (RoDTEP), it has been decided that the existing Sectoral Norms Committees structure in the DGFT Headquarters, will also function as Sectoral RoDTEP Committees (SRCs).

3A Therefore, the concerned EPCs, commodity boards/Trade & Industry Associations/Chambers of commerce are requested to seek the data in the prescribed formats from the members of the industry/ firms/ exporters. The concerned EPCs are the nodal agencies to interact with the SRCs. The trade bodies are requested to provide data to the concerned Export Promotion Councils, with respect to un-rebated taxes/ duties/levies used in the manufacture of export product(s) in the prescribed formats, which are attached. The concerned EPCs would in turn consolidate the data product-wise, based on ITC-HS code, and forward such consolidated data along-with all supporting submissions by other exporters/manufacturers and industry associations, for each product in the prescribed proforma to this committee for further processing.

3B There are 3 formats/ proformas (R1, R2, R3- **linked below**) which are required to be filled separately for each export product by a manufacturing/ exporting unit. The Industry Bodies are requested to compile information received from member exporters/firms and submit it to the concerned EPCs. EPCs would also compile the data received by them from the exporters/manufacturers. EPCs would in turn submit the compiled data along with supporting

documents collected to the jurisdictional Sectoral RoDTEP Committee(s) in DGFT Hqrs, along with their recommendations, in a separate report. Recommendations made by the EPCs/Associations/Trade Bodies should mention the HS Code wise incidence of taxes/ duties/ levies in %age terms with respect to FOB Value of each product (as per Unit of Measurement (UQC) and should be supported with relevant notifications/ circulars/ justifications on tax incidence which are at present not refunded by any other mechanism.

### RoDTEP Broad Sheet

4 While seeking the information in the specified formats from members of industry it may be ensured that -

a) Data provided should mandatorily be based on the exports made during the period **January to June 2019**.

b) Information may kindly be submitted by manufacturers/ manufacturer exporters for every export product individually in a separate file/document in all three proforma/ formats i.e. R1, R2 and R3. Data relating to DTA Unit and / or SEZ unit/ EOU/ FTWZ/ Warehouse under section 65 of the Customs Act, as the case may be, needs to be filed separately for each such unit.

c) A list of indicative taxes which should be counted for estimating the non reimbursed/ non refunded tax incidence is annexed with the prescribed formats. Generally used UQC Codes have also been annexed for reference. It may be ensured that only taxes/ levies/ duties borne on the exported product **which are at present not getting refunded/ reimbursed under any other mechanism** are counted while calculating the tax incidence on the exported product.

d) The incidence of Central Excise Duty/Customs Duty suffered on account of petroleum products being used as inputs (raw materials) in the manufacturing process and the incidence of GST for any product **should not be** included for calculation of total incidence of duties.

e) Data provided should be from manufacturers/manufacturer exporters and it should be properly scrutinized and certified by the manufacturer/ manufacturer exporter and their **Chartered Accountant/Cost Accountant**.

f) While forwarding the recommendations on each HS code/export product, the EPCs/ industry bodies need to ensure that information from at least five units/ firms are included so as to be representative of the industry. The units should have a representation of the small, medium as well as large manufacturer exporters.

g) The data should be supported by relevant documents such as sample Shipping Bills of export and other relevant documents forming the basis of calculation, such as Mandi Tax rate circular, Electricity Duty circular of the respective state and should have proper justifications for recommended tax incidence.

h) The data provided should pertain to only those manufacturers/units who agree to have their records and production processes inspected by the Government for the purpose of verification. Verification of data/ processes would be undertaken by DGFT, if required.

5 It is requested that the above information relating to export products which are covered by ITC (HS) codes from Chapter (s) **72 to 76, Chapter (s)78 to 80 and Chapter 85** may be sent to us at [eepcho@eepcindia.net](mailto:eepcho@eepcindia.net), [sgupta@eepcindia.net](mailto:sgupta@eepcindia.net) latest by **15th November, 2019** along with a copy to **Convenor - Sectoral RoDTEP Committee 2 at Room No 404**, o/o DGFT, Udyog Bhavan, H Wing, Maulana Azad Road, New Delhi – 110011 as per schedule of events given below. A copy of the response/submission should also be sent at the email id [rodtepsrc2@gmail.com](mailto:rodtepsrc2@gmail.com).

With kind regards,

Yours sincerely,

**(SURANJAN GUPTA)**  
**EXECUTIVE DIRECTOR**  
**EEPC INDIA**  
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