

Scheme for Rebate of State and Central Taxes and Levies on export of garments and made-ups (RoSCTL)

Ministry of Textiles (MoT) has notified a new scheme called Scheme for Rebate of State and Central Taxes and Levies on export of garments and made-ups (hereinafter referred to as RoSCTL) vide notification No. 14/26/2016-IT (Vol II) dated 7.3.2019 (<http://egazette.nic.in/WriteReadData/2019/199440.pdf>). The new scheme has come into effect from 7.3.2019. Rates of rebate under RoSCTL have been notified by MoT vide notification No. 14/26/2016-IT (Vol II) dated 8.3.2019 (<http://egazette.nic.in/WriteReadData/2019/199526.pdf>).

In view of the above CBIC in its Circular No. 10/ 2019-Customs dated 12 March, 2019 <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2019/Circular-No-10-12032019.pdf;jsessionid=4BB6EAAE09BC290BFA2EC2F18045C093>

has stated that claims under the erstwhile RoSL scheme are to be processed for shipping bills with Let Export Order (LEO) date upto 6.3.2019 only. Directorate General of Systems and Data Management has already been advised to make necessary changes in the System. Field formations under your jurisdiction may be instructed accordingly.

It is to point out that under the RoSCTL, the benefit to exporters shall be given by DGFT in form of Merchandise Exports from India Scheme (MEIS) type duty credit scrips. Detailed procedure for claiming benefit under the RoSCTL, issuance of scrips and their usage is being worked out. Till finalisation of such details, in the transition period, it has been decided that claims filed under the existing scheme codes for the erstwhile RoSL scheme will be treated as claims filed under RoSCTL scheme.