

To,
All members of Plexconcil,

Dear Sir / Madam,

Subject : Regarding Electronic Duty Credit Ledger Regulations, 2021 for RoDTEP and RoSCTL issued & Notification in respect to RoDTEP scheme issued.
Ref. No. : Customs Notification No. 75/2021 & 76/2021- dated 23rd September, 2021

As members are aware that in the Budget 2020 under Customs Law the implementation of the system of Duty Credit Ledger. Sec. 51B is proposed to be inserted in the Customs Act, 1962 to implement the same. Said provisions reads as under :

“51B. (1) The Central Government may, by notification in the Official Gazette, specify the manner in which it shall issue duty credit,—

(a) in lieu of remission of any duty or tax or levy, chargeable on any material used in the manufacture or processing of goods or for carrying out any operation on such goods in India that are exported; or

(b) in lieu of such other financial benefit subject to such conditions and restrictions as may be specified therein.

(2) The duty credit issued under sub-section (1) shall be maintained in the customs automated system in the form of an electronic duty credit ledger of the person who is the recipient of such duty credit, in such manner as may be prescribed.

(3) The duty credit available in the electronic duty credit ledger may be used by the person to whom it is issued or the person to whom it is transferred, towards making payment of duties payable under this Act or under the Customs Tariff Act, 1975 in such manner and subject to such conditions and restrictions and within such time as may be prescribed.”

In this regard, custom has issued above two referred notifications with regard to regulations for the Electronic Duty Credit Ledger Regulations, 2021 & conditions and restrictions in the manner to issue duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP)

Members are requested to refer both the notifications.

For notification no. 75, please refer below link :-

<https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt75-2021.pdf>

For notification no. 76, please refer below link :-

<https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt76-2021.pdf>

This is for your information.

Best regards

Bharti Parave
Asst. Director – Trade & Policy

Plexconcil