

Ref. No. : Plexh/cir/464/Reminder

02.11.2021

To,
All members of Plexconcil,

Dear Sir / Madam,

Subject: Regarding Submission of data for RoDTEP for determination of RoDTEP rates for AA/EoU/SEZ exports and on issues relating to errors or anomalies if any

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We wish to inform you that the Government of India has constituted a Committee in the Department of Revenue (DoR) for:-

- determination of Remission of Duties and Taxes on Exported Products (RoDTEP) rates for Advance Authorization (AA)/ Export Oriented Unit (EoU)/ Special Economic Zone (SEZ) exports.
- issues relating to errors or anomalies, if any, arising from the report of the erstwhile Remission of Duties and Taxes on Exported Products (RoDTEP) Committee.

In this regard, the Department of Revenue, Directorate of Drawback has requested to provide data with regard to inputs used in the respective export products in the specified Proforma (enclosed as Annexure A) while providing the data, care should be taken regarding the following aspects:

(a) Data provided should be complete for the exports made during the period 01.10.2019 to 31.03.2020. For a particular manufactured export item, the details of all input(s) that are used in the manufacture of all types/styles of that particular export item should be indicated.

(b) The incidence of duty should be restricted to currently un-refunded (i) duties/taxes/levies at the Central, State and local level, borne on the exported product, including prior stage cumulative indirect taxes on goods and services used in the production of the exported product and (ii) such indirect duties/taxes/levies on distribution of exported product. An illustrative list of various duties/taxes/ levies that might remains unrefunded is attached as Annexure.

(c) 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 such as Duty Drawback, GST



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refunds, Central/State Govt, exemptions, subsidy, etc. are taken into account while calculating the tax incidence on the export product.

(d) Data submitted should pertain to at least five units for each export product so as to be representative of the industry. The units should be carefully selected from amongst the small, medium as well as large manufacturer exporters.

(e) Data provided should only be of manufacturers/ manufacturer exporters in the domestic tariff area and it should be certified by the manufacturer and its Chartered Accountant/ Cost Accountant.

(f) The data should be supported by copies of relevant documents such as tax invoices of inputs used,

shipping bills of export product, State Govt, notifications regarding taxes/levies like electricity duty, mandi tax etc.

(g) The data provided should pertain to only those manufacturers/units that are ready to have their records and production processes subjected to inspection by Customs/ Central Excise Department if required for the purpose of verifying the correctness of information.

Further, in respect of submission of data for RoDTEP rates on exported products for AA/EOUs/SEZs, the following points may also be noted:

(a) Data with regard to most of the relevant AA/EoU/SEZ units should be collected. The units should be carefully selected from amongst the small, medium as well as large manufacturer exporters.

(b) Data provided should only be of exports made under Advance Authorization (AA)/ Export Oriented Units (EoU)/ Special Economic Zone (SEZ) and it should be certified by the manufacturer and its Chartered Accountant/ Cost Accountant.

(c) The data should be supported by copies of relevant documents such as tax invoices of inputs used, shipping bills of export product, State Govt, notifications regarding taxes/levies like electricity duty, mandi tax etc. In addition to above, a copy of the relevant legislation/notification relating to taxes and exemption etc. should also be supplied along with data.



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It is requested that the above information may be sent directly to the Drawback Division on E-mails- hasan.ahmed@gov.in; shakti.singh1981@gov.in with a copy to: bharti@plexconcil.org latest by 13th November 2021.

Documents available for download :-

- Data on issues relating to errors or anomalies https://plexconcil.org/public/maile-documents/Error_and_anomalies.pdf
- Data for determination of RoDTEP rates for AA/EoU/SEZ https://plexconcil.org/public/maile-documents/Data_for_determination_of_RoDTEP_rates_for_AA_SEZ_EOU.pdf
- Annexure A <https://plexconcil.org/public/maile-documents/AnnexureA.pdf>
- Excel format of proforma's https://plexconcil.org/public/maile-documents/RoDTEP_format_DTA_units.xlsx & https://plexconcil.org/public/maile-documents/RoDTEP_format_SEZ_EOU_AA_etc.xlsx

Best regards,

Bharti Parave
Asst. Director – Trade & Policy
PLEXCONCIL