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ANNEXURE - F**Circular: 21/2022-Cus. dated 26-Sep-2022****Duty Credit for goods exported under RoDTEP Scheme — Implementation of Notification No. 75/2022-Cus. (N.T.)**

M.F. (D.R.) Circular No. 21/2022-Cus., dated 26-9-2022

F. No. CBIC-140605/17/2021-O/o Dir(Drawback)-CBEC

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Indirect Taxes & Customs, New Delhi

Subject : Amendments to Scheme for **Remission of Duties and Taxes on Exported Products (RoDTEP)**

The undersigned is directed to say that the **RoDTEP** scheme notification No. 76/2021-Customs (N.T.), dated 23-9-2021 has been amended vide notification No. 75/2022-Customs (N.T.), dated 14-9-2022 whereby the para 4(2), para 5(5) and the words "or the transferee" in para 6 of the principal notification have been deleted. The effect of these amendments is the deletion of certain conditions related to transferee-holder of the scrip.

2. Further, the Electronic Duty Credit Ledger Regulations, 2021 issued vide notification No. 75/2021-Customs (N.T.), dated 23-9-2021 have been amended vide notification No. 79/2022-Customs (N.T.), dated 15-9-2022. In Regulations 6(2) and 7(3) of the principal regulations, the words "two years" have been substituted for the words "one year". The effect of these amendments is that the validity period of scrips is increased from one year to two years from the date of their generation.

3. It is requested to issue suitable public notice and standing order in this regard.

Hindi version follows.

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