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OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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 विजयवाड़ा - 520 007 Vijayawada - 520 007
 C. No. VIII/09/02/2019-Cus.TFC
 Date: 06.03.2020

PUBLIC NOTICE NO.12/2020-Cus

Subject: - Schemes for Rebate of State and Central Taxes and Levies (RoSCTL) and Additional Ad-hoc Incentive for export of garments and made-ups.

Attention of all the Importers, Exporters, Customs Brokers, Steamer Agents, Custodians/ Customs Cargo Service Providers, Trade Associations / Chamber of Commerce, Members of the RAC/ PGC and the Public is invited to the Board's Circular No. 13/2020-Customs Dated 19.02.2020 on the above subject.

As you are aware, Government had notified the scheme for Rebate of State Levies (RoSL) to mitigate the incidence of State VAT and other State taxes on export of garments and made-ups (falling under Chapters 61, 62 and 63 of AIR schedule of duty drawback). In this regard, Board's Circulars No. 43/2016-Customs dated 31.08.2016 and No. 8/2017-Customs dated 20.03.2017 refer.

1.1 As certain State and Central levies remained unrebated in the export of garments and made-ups, Ministry of Textiles (MoT) vide notification No. 14/26/2016-IT (Vol.11) dated 07.03.2019 notified the scheme, namely, Rebate of State and Central Taxes and Levies (RoSCTL) to rebate the incidence of various State as well as Central taxes / levies suffered on export of garments and made-ups. MoT has also notified the rates of rebate under RoSCTL scheme vide notification No. 14/26/2016-IT (Vol.11) dated 08.03.2019. Following the discontinuation of RoSL scheme and introduction of the RoSCTL scheme w.e.f. 07.03.2019, the Board had issued Circular No. 10/2019-Customs dated 12.03.2019 for guidance of field formations and the trade. In continuation of MoT's aforesaid notification dated 07.03.2019, MoT's Notification No 14/26/2016-IT(Vol.11)(Part II) dated 02.05.2019 elaborated on the nature of rebate, mechanism of issue of scrips, over-claim/ claim based on mis-declaration and procedure for recovery under RoSCTL scheme.

1.2 Further, it is to inform that DGFT vide their Public Notice (PN) No. 58/2015-20 dated 29.01.2020 has withdrawn the benefit under Merchandise Exports from India Scheme (MEIS) for items falling under Chapters 61, 62 and 63 w.e.f. 07.03.2019, i.e. the date of introduction of RoSCTL scheme.

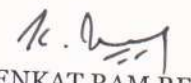
1.3 Further, upon withdrawal of MEtS benefit for garments and made-ups (falling under Chapters 61, 62 and 63), with a view to compensate exporters affected under the RoSCTL scheme when compared with the benefit under erstwhile RoSL + MEIS, Government vide MoT's notification no. 14/26/2016-IT/Vol. II dated 14.01.2020 has notified the scheme for Additional Ad-hoc Incentive of upto 1% of FoB value to be given to such exports of garments and made-ups.

1.4 Under their said PN dated 29.01.2020, DGFT has revised paragraphs 4.95 and 4.96 of Handbook of Procedures (HBP) to provide for procedure to apply for incentive, recovery mechanism etc. under RoSCTL and Additional Ad-hoc Incentive schemes.

1.5 Copies of the above-cited notifications of MoT are available on egazette.nic.in. DGFT's PN5 are available on their website dgft.gov.in. These may be perused for further details of the respective schemes.

2. It may be noted that under the erstwhile RoSL scheme that was in operation till 06.03.2019, the rebate was provided in exporter's bank account based on budgetary allocation of MoT. However, under the RoSCTL and Additional Ad-hoc Incentive schemes, the rebate will be granted by DGFT in the form of electronic duty credit scrips similar to the scrips issued under MEtS. The benefit under the two schemes will be given in single electronic scrip to be utilised for payment of duties of Customs and Central Excise. The scrips issued under the schemes will be freely transferable. The procedure regarding use of electronic scrips was provided in Board's Circular No. 11/2019-Customs dated 09.04.2019. The benefit of RoSCTL scheme shall be available for export of garments and made-ups with Let Export Order (LEO) dates from 07.03.2019 to 31.03.2020, while for Additional Ad-hoc Incentive scheme, the benefit shall be available for exports with LEO dates from 07.03.2019 to 31.12.2019.

3. In pursuance of the above referred developments, it is informed that Government has notified the use of scrips for payment of specified duties of Customs under the RoSCTL and Additional Ad-hoc Incentive schemes vide Notification No. 13/2020 -Customs dated 14.02.2020. Similarly, Notification No. 1/2020 -Central Excise dated 14.02.2020 has been issued which provides for use of scrips for payment of duties of Central Excise for clearance of goods specified in the Fourth Schedule to the Central Excise Act, 1944. These notifications may be seen for further details. Systems Directorate in CBIC will also issue a suitable advisory in the matter.

 6/3/2020
(Dr. K.VENKAT RAM REDDY)
COMMISSIONER

To
All the Exporters / Customs Brokers Agencies / Customs Brokers Licensees / Customs Brokers Associations under the jurisdiction of Customs Commissionerate (Preventive), Vijayawada through the Additional Commissioner of Customs, Krishnapatnam / Kakinada Custom House and the Assistant Commissioner of Customs, ICD, Marripalem / Reddypalem.

Copy submitted to the Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone, GST Bhavan, Port Area, Visakhapatnam - 530 035 ... for information.

1. The Principal Commissioner of Customs, Custom House, Port Area, Visakhapatnam - 530 035 ... for information.
2. The Principal Commissioner / Commissioner of Central Tax, Tirupati, Guntur and Visakhapatnam Commissionerates ... for information.
3. The Additional Commissioner of Customs, Krishnapatnam Custom House, KAPS Building, CVR Complex, Krishnapatnam Port Area, Gopalapuram, **MUTHUKURU - 524 344** S. P. S.R. Nellore District for information with a direction to give wide publicity among the exporters under the jurisdiction KPCH.
4. The Additional Commissioner of Customs, Kakinada Custom House, Port Road, **Kakinada - 533 007**, East Godavari District... for information with a direction to give wide publicity among the exporters under the jurisdiction KKDCH.
5. The Assistant Commissioner of Customs, ICD, **Marripalem - 522 233**, Guntur District ... for information with a direction to give wide publicity among the exporters under their jurisdiction.
6. The Assistant Commissioner of Customs, ICD, **Reddypalem**, Guntur District ... for information with a direction to give wide publicity among the exporters under their jurisdiction.
7. The Deputy / Assistant Commissioners of Customs, Customs Divisions, **Visakhapatnam, Kakinada and Tirupati** ... for information.
8. Copy to Webmasters for display on KPCL/KSPL/GCT websites.
9. Copy to M/s. Krishnapatnam Port Company Limited (KPCL), the Custodian / Custom Cargo Service Provider of Krishnapatnam Port , Muthukur , SPSR Nellore District (Though the Additional Commissioner of Customs, Custom House, Krishnapatnam) ... for information.
10. Copy to M/s. Kakinada Sea Ports Limited, the Custodian / Custom Cargo Service Provider of Kakinada Port, Kakinada (Though the Additional Commissioner of Customs, Custom House, Kakinada) ... for information.
11. Copy to M/s. Leaap International Private Limited , the Custodian / Custom Cargo Service Provider of ICD, Marripalem, Guntur (Though Assistant Commissioner of Customs, ICD, Marripalem, Guntur) ... for information.
12. Copy to The Chief General Manager, M/s Container Corporation of India Ltd., Regional Office, 601-603, 6th Floor, Navketan, Opp.Clock Tower, S.D. Road, SECUNDERABAD - 500 003.. (Though Assistant Commissioner of Customs, ICD, Reddypalem, Guntur) ... for information.
13. Copy to Superintendent (Computers), CC(P), Hqrs. Office, Vijayawada for display on CPC, Vijayawada website www.apcustoms.gov.in.
14. Notice Board