



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
(PREVENTIVE COMMISSIONERATE)

55-17-3, सी-14, 2 तल, औद्योगिक एस्टेट, ऑटो नगर, विजयवाड़ा – 520 007

55-17-3, C-14, 2nd Floor, Road No.2, Industrial Estate, Autonagar, Vijayawada – 520 007

फोन / Phone : 0866-2551261

फैक्स / Fax : 0866-2551156

C.No.VIII/48/189 /2017-Cus.Tech.

Date: 22 .03.2017.

PUBLIC NOTICE NO. 5 /2017

Sub: Customs—Implementation of ROSL for made ups
(Chapter63) with effect from 23/3/2017– Reg.

Attention of all Exporters/Customs brokers /members of Trade is invited to the scheme for implementation of Rebate of State Levies on export of made-ups (ROSL-Made-ups) notified vide NotificationNo.12015/47/2016-IT dated 3.1.2017 by Ministry of Textiles. Further, the Central Government (Ministry of Textiles) has issued Notification No.12015/47/2016-IT dated 15.3.2017 notifying the rates of rebate in Schedule3. Additionally, CBEC has issued Board Circular 08/2017-Cus. dt. 20.03.2017 which provides the guideline framework for implementation of this scheme.

2.ROSL for made-ups Scheme:

In the ROSL scheme, the Central Govt. provides rebate of State levies comprising of State VAT/CST on inputs including packaging, fuel, duty on electricity generation and duties and charges on purchase of grid power, as accumulated through the stages of production from yarn to finished made-ups. There is no need for separate application or supporting documents except for making a specific choice in the Shipping bill. The rebate amount would be credited into the Exporter's A/C mentioned for drawback automatically after processing.

The ROSL scheme is not mandatory for an exporter. Therefore, an exporter has to make a conscious choice to opt for the ROSL scheme by making a claim for rebate in acceptance terms and conditions of the ROSL scheme (including under the aforementioned Circular) along with a declaration of eligibility for the rate and rebate.

3. OPTING FOR ROSL SCHEME:

The claim cum declaration of eligibility has to be made by the exporter by using specified scheme codes for drawback exports, at the item level. The options in permutation with the ROSL Scheme are being provided with separate scheme-codes as listed below:

Scheme Code	Description
60	Drawback and ROSL
61	EPCG, Drawback and ROSL

For EDI shipping bill, selection of the scheme-code involving ROSL scheme at the time of export shall itself amount to making claim cum declaration of eligibility. For EDI shipping bill this shall be the only means to make the claim. Any other means of claim shall not be accepted. Shipping Bills which are filed prior to 23.3.2017 but for which LEO is given on or after 23.3.2017 are also eligible for ROSL. Such Shipping Bills which have not claimed the scheme code as listed above, may need to be amended before LEO to avail this benefit. In the absence of proper scheme codes, the ROSL benefit would not be available.

4. ROSL Rebate:

The amount of rebate is calculated using the FOB value and the rates and caps of rebate specified in the ROSL scheme. (For further details refer to CBEC Circular 08/2017-Cus). As the Scheme is extension of ROSL for garments, all changes applicable to ROSL for garments apply mutatis mutandis to ROSL for made-ups.

5. Ensuring availment of ROSL:

The following changes have been made in the Shipping Bill Checklist & ICEGATE for Exporters to confirm that their choice has been reflected correctly in the system.

1. The ROSL Amount is printed at the Shipping bill level as well as at the item level for the items where option has been exercised by giving a scheme code.
2. The option and total ROSL amount thus claimed is reflected in the SB Enquiry available on the ICEGATE website.
3. Declaration-cum-eligibility as detailed below is printed on the check list.

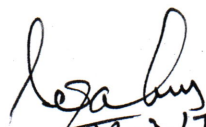
I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rate and rebate claimed for.

RES vendors may ensure that their RES versions are compliant to changes in (1)& (3) as stated above. SB Message format has also been revised accordingly.

6. ROSL Disbursal:

ROSL would be disbursed in similar manner as ROSL for garments. For speedy disbursal, Exporters may ensure that the Account No. already registered for drawback disbursal is live and valid, as the ROSL disbursal would be made to the same account. The disbursal shall be in parallel with drawback albeit separately. However, the EDI ROSL scroll should not be sent to Bank directly for payment. The status of disbursal would be displayed on ICEGATE separately.

The above changes would be effective from the 23rd March 2017. Difficulties, if any, maybe brought to the notice of jurisdictional Joint Commissioner of Customs House/Assistant Commissioner of ICD.


(एस. के. रहमान)
आयुक्त

To

Importers, exporters and Customs brokers of Customs Preventive Commissionerate, Vijayawada (Through JC, Kakinada Custom House/Krishnapatnam Custom House
Copy to:

Joint Commissioner of Custom, Kakinada Custom House and Krishnapatnam Custom House.

Assistant Commissioner of Customs, ICD Marripalem, Guntur

All Customs Preventive Divisions

Copy to Notice Board