

F.No.605/19/2021-DBK | 876-947
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
(Drawback Division)

4th floor, Jeevandeep Building,
New Delhi, dated 28th October, 2021

To,
Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations/Chambers of
Commerce (as per list attached)

Madam/ Sir,

Subject: Request for data 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.

Government of India vide Order dated 18.10.2021 (copy enclosed as **Annexure A**) has constituted a Committee for determination of ceiling rates for RoDTEP for AA/EoU/SEZ exports.

2. RoDTEP Committee has since started the exercise and held its first meeting on 25.10.2021.
3. In this connection, Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations/Chambers of Commerce are requested to provide data w.r.t. inputs used in the respective export products in the specified Proforma (enclosed as **Annexure B**).
4. While providing the above 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 remain unrefunded is attached as **Annexure C**
 - (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 refunds, Central/State Govt. exemptions, subsidy, etc. are taken into account while calculating the tax incidence on the export product.
 - (d) 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.

(e) 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.

(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. In addition to above, a copy of the relevant legislation/notification relating to taxes and exemption etc. should also be supplied along with data.

(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.

5. It is requested that the above information may be sent to Drawback Division within three weeks' time. Your response may also be sent on E-mails- hasan.ahmed@gov.in & shakti.singh1981@gov.in. For any clarification required in the matter, the undersigned may be contacted.

Yours sincerely,


(Shakti Singh)

OSD (Drawback)

Tel: 011-23362843

Encl: As above.

**List of Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations/
Chambers of Commerce**

Sl. No. Export Promotion Councils

- 1 Apparel Export Promotion Council (AEPC) - Gurgaon
- 2 All India Cycle Manufacturers' Export Promotion Council - New Delhi
- 3 Chemicals, Pharmaceuticals & Cosmetics Export Promotion Council (CHEMEXCIL) - Mumbai
- 4 Carpet Export Promotion Council (CEPC) - New Delhi
- 5 Chemicals and Allied Products Export Promotion Council (CAPEXIL) - Kolkata
- 6 Cashew Export Promotion Council - Kerala
- 7 Cotton Textiles Export Promotion Council (TEXPROCIL) - Mumbai
- 8 Council for Leather Exports (CLE) - Chennai
- 9 Engineering Export Promotion Council (EEPC) - New Delhi
- 10 Electronics and Computer Software Export Promotion Council - New Delhi
- 11 Export Promotion Council for Handicraft (EPCH) - New Delhi
- 12 Gem & Jewellery Export Promotion Council - Mumbai
- 13 Handloom Export Promotion Council (HEPC) - Chennai
- 14 Indian Silk Export Promotion Council - Mumbai
- 15 Indian Oilseeds and Produce Export Promotion Association (IOPEA) - Mumbai
- 16 Plastic Export Promotion Council - Mumbai
- 17 Pharmaceutical Export Promotion Council - Hyderabad
- 18 Project Export Promotion Council - New Delhi
- 19 Powerloom Development and Export Promotion Council (PDEXCIL) - Mumbai
- 20 Shellac and Forest Products Export Promotion Council - Kolkata
- 21 Sports Goods Export Promotion Council - New Delhi
- 22 Synthetic & Rayon Textile Export Promotion Council (SRTEPC) - Mumbai
- 23 Wool Textiles Export Promotion Council - Mumbai
- 24 Export Promotion Council for EOUs & SEZs - New Delhi

Commodity Board

- 25 Agricultural & Processed Food Products Export Development Authority (APEDA) - New Delhi
- 26 Coffee Board - Bangalore
- 27 Coir Board - Kochi
- 28 Jute Manufacturer Development Council - Kolkata
- 29 Marine Product Export Development Authority (MPEDA) - Kochi
- 30 Rubber Board - Kochi
- 31 Spice Board - Kerala
- 32 Tea Board - Kolkata

Trade / Industry Association

- 33 All India Agarbathi Manufacturers Association - Bangalore
- 34 All India Confederation of Small & Micro Industries Association - New Delhi
- 35 All India Cycle Manufacturers' Association - New Delhi
- 36 All India Stainless Steel Industries Association - Mumbai
- 37 All India Rice Exporters Association - New Delhi
- 38 Association of Synthetic Fibre Industry - Mumbai
- 39 Automotive Component Manufacturers Association of India - New Delhi
- 40 Builders Hardware Exporters Association - Aligarh
- 41 Confederation of Footwear Industry - New Delhi
- 42 Confederation of Indian Textile Industry - New Delhi
- 43 Delhi Exporters Association - New Delhi
- 44 Dyestuffs Manufacturers' Association of India - Mumbai
- 45 Federation of Indian Coir Exporters' Associations - Kerala
- 46 Federation of Indian Mineral Industries - New Delhi
- 47 Glass Manufacturer and Export Association - New Delhi/ Firozabad
- 48 Hand Tools Panel - Jalandhar
- 49 Indian Bicycle Manufacturers Association - Ludhiana
- 50 Indian Council of Ceramic Tiles & Sanitaryware- New Delhi
- 51 Indian Tobacco Association - Guntur
- 52 Indian Sugar Mills Association (ISMA) - New Delhi
- 53 Jamnagar Chamber of Commerce & Industry (JCCI) - Jamnagar
- 54 Manufacturers Association of Information Technology (MAIT) - New Delhi
- 55 Moradabad Handicraft Exporters Association - Moradabad
- 56 Punjab Stainless Steel Industries Association - New Delhi
- 57 Panipat Exporters Association -Panipat
- 58 Seafood Exporters Association of India - Cochin
- 59 Society of Indian Automobile Manufacturers (SIAM) - New Delhi
- 60 Steel Furnace Association of India - New Delhi
- 61 Steel Wire Manufacturers Association of India - Kolkata
- 62 Tamilnadu Handloom Industry and Trade Association - Chennai
- 63 Tirupur Exporters Association -Tirupur
- 64 Tractor Manufacturers Association (TMA) - New Delhi
- 65 Writing Instruments Manufacturers Organisation - New Delhi
- 66 Cellular Operators Association of India - New Delhi
- 67 Clothing Manufacturers Association of India (CMAI) - New Delhi

Chambers of Commerce

- 68 ASSOCHAM - New Delhi
- 69 Confederation of Indian Industry (CII) - New Delhi
- 70 Federation of Indian Chambers of Commerce and Industry (FICCI) - Delhi
- 71 Federation of Indian Export Organizations (FIEO) - New Delhi
- 72 PHD Chamber of Commerce & Industry - New Delhi

F. No. 605/14/2021-DBK | 758-771
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes and Customs
Drawback Division

New Delhi, the 18th October, 2021

ORDER

Subject: Constitution of RoDTEP Committee.

The Government of India hereby constitutes the Committee for determination of RoDTEP rates for AA/EoU/SEZ exports and to give supplementary report/recommendations on issues or representations relating to errors or anomalies, if any, pointed out, arising from the report of the erstwhile RoDTEP Committee, as well as the report of the incumbent RoDTEP Committee.

2. The RoDTEP Committee shall comprise the following: -
 - a. Shri G.K. Pillai, Secretary (retd.), Government of India (Chairman),
 - b. Shri Y.G.Parande, Special Secretary-cum-Member, CBEC (retd.) (Member),
and
 - c. Shri Gautam Ray, Chief Commissioner of Customs and Central Excise (retd.) (Member).

3. The Terms of Reference of the Committee shall be as follows: -
 - (a) To interact with the administrative Ministries, Export Promotion Councils, Commodity Boards, Trade Bodies and other stake holders, so as to elicit their views for determining RoDTEP rates for AA/EoU/SEZ exports;
 - (b) To work out the modalities for calculation of 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 exported product and such indirect duties/ taxes/ levies in respect of distribution of exported product and recommend in their report the ceiling rates for RoDTEP for

AA/EoU/SEZ exports. The Committee may take into consideration the incidence of such duties/ taxes/ levies on exports and other relevant factors as deemed fit;

(c) To give supplementary report/ recommendations on issues or representation, if any, arising from the report of the erstwhile RoDTEP Committee as well as report of the incumbent RoDTEP Committee. This review may not be a general review and restricted to only removal of apparent errors or anomalies, as pointed out by the trade/associations/line ministries.

4. For discharging the above Terms of Reference, the Committee will: -

(a) Determine the methodology;

(b) Decide the modalities of holding deliberations and meetings with the stake holders;

(c) Conduct field visits and study specific production processes, as it may consider necessary; and

(d) Provide documentation and calculation or worksheets, supporting the suggesting ceiling rates, as part of its report.

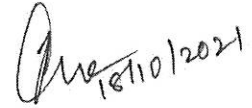
5. The Committee will submit its report to the Government within a total period of eight months (six months for submission of report for determining RoDTEP rates for AA/EoU/SEZ exports and another two months for the supplementary exercise).

6. Joint Secretary (Drawback) shall be the Secretary to the Committee. The Committee shall be serviced by the Drawback Division in the Department of Revenue, Ministry of Finance.

7. The members of the Committee shall be entitled to TA/DA, as applicable to Group 'A' officers of equivalent status, for its meetings with stakeholders or for the field visits, which the Committee decides to undertake. The members shall also be entitled to a sitting fee of Rs.5000/- (Rupees Five Thousand) per member, per day, of sitting. For sittings in Delhi, the members shall also be entitled for admissible local conveyance. All expenses incidental to the functioning of the Committee,

including office expenses, shall be met from the Budget of the Department of Revenue- Grant No.33.

8. This issues with concurrence of AS & FA (Finance) vide FTS No. 300502049 dated 11.10.2021.



(Gopal Krishna Jha)
Director (Drawback)
Tel:23360581

To: -

1. Shri G.K. Pillai, Chairman, RoDTEP Committee.
2. Shri Y.G. Parande, Member, RoDTEP Committee.
3. Shri Gautam Ray, Member, RoDTEP Committee.
4. Joint Secretary (Drawback)- cum- Secretary, RoDTEP Committee, Department of Revenue, Ministry of Finance.

Copy to: -

1. PS to Finance Minister.
2. PS to Minister of State (Finance).
3. PPS to Secretary (Revenue).
4. PPS to Chairperson, CBIC.
5. PPS to Member (Customs).
6. PPS to AS&FA, Department of Revenue, Ministry of Finance.
7. JS (Revenue), Department of Revenue, Ministry of Finance.
8. CCA, CBIC, Department of Revenue, Ministry of Finance.
9. DDO/PAO, Department of Revenue, Ministry of Finance.
10. Guard File.

Format for submitting data for RoDTEP Scheme for SEZ/EoU/AA units	
(To be furnished Export Product-wise by individual manufacturer/ manufacturer-exporter - Separate Format for each product needs to be submitted)	
Sl No.	Item Field
1	Name of the Manufacturer/ Manufacturer Exporter Data to be filled
2	Complete Address of the Manufacturing unit with mobile/ office phone and working office email (add more rows if data pertains to more than 1 unit -2A, 2B, etc.)
3	IEC/PAN
4	HS Code of the Export Product at 8 digit
5	Drawback Serial no. of the Product (if available)
6	Period of Export 01.10.2019 to 31.03.2020
7	Exact Description of the Product as per Shipping Bill(s)
8	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement
9	Total Units of the Product manufactured in the period 01.10.2019 to 31.03.2020 (in UQCs)
10	Domestic Clearance of Goods
10A	Quantity of product cleared /sold in domestic market during 01.10.2019 to 31.03.2020 (in UQC)
10B	Value of product cleared/sold in domestic market during 01.10.2019 to 31.03.2020.
10C	Value of product when sold in domestic market per UQC in Rs.
11	Export Clearance of Goods
11A	Quantity of product exported during 01.10.2019 to 31.03.2020 (in UQCs)
11B	FOB value of product exported during 01.10.2019 to 31.03.2020
11C	FOB value of product per UQC in Rs
12	Fuel Used in Transportation (Inbound Transport):
12A	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of above mentioned export product (Inbound Transportation) (By Road) Rs
12B	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of above mentioned export product (Inbound Transportation) (By Rail) Rs
12C	Total transportation cost incurred for export product per UQC for Inbound Transportation [(12A + 12B)/total quantity exported (in UQCs)] Rs
13	Fuel Used in Transportation (Outbound Transport):
13A	Total transportation cost actually incurred with respect to process of transporting export product from factory to the gateway port (Out bound Transportation)(By road) Rs
13B	Total transportation cost actually incurred with respect to process of transporting export product from factory to the gateway port (Out bound Transportation)(By rail) Rs
13C	Total transportation cost incurred for export product per UQC for Outbound Transportation [(13A + 13B)/total quantity exported (in UQCs)] Rs
14	Electricity Duty:
14A	Total Electricity consumed in units (KWh) for manufacture of goods in the period 01.10.2019 to 31.03.2020 KWh
14B	Total Electricity consumed in units (KWh) for manufacture of the domestically cleared goods in the period 01.10.2019 to 31.03.2020 KWh

14C	Total Electricity consumed in units (KWh) for manufacture of the exported products in the period 01.10.2019 to 31.03.2020	KWh						
14D	Rate of Electricity Duty per Kwh	Rs.						
14E	Total Electricity Duty paid for manufacture of domestically cleared goods in the period 01.10.2019 to 31.03.2020 (in Rs.)	Rs.						
14F	Total Electricity Duty paid for manufacture of export goods in the period 01.10.2019 to 31.03.2020	Rs.						
15	Stamp Duty:							
15A	Stamp Duty paid for relevant Export Documents (in Rs)	Rs						
16	State VAT on fuel used in generation of captive power:							
16A	Units of power generated by captive power through DG Sets for manufacturing process	Units in Kwh						
16B	Total quantity (in kilo litres) of Fuel used to generate the captive power through DG Sets	kilo litres						
17	Embedded CGST/ SGST on distribution of Export Product (Up to gateway port):							
17A	Total Distribution Cost (Up to gate way port)	Rs						
17B	Estimated component of embedded CGST/SGST on the cost actually incurred for the distribution of the export product.	Rs						
17C	Total estimated embedded CGST/SGST in Rs per UQC of the Export Product	Rs						
18	Incidence of Taxes/ Duties/Levies Borne by the Export Product on account of prior stage cumulative taxes on raw materials/ inputs consumed in the manufacture of exported product :							
			Input 1	Input 2	Input 3	Input 4	(Please add more columns for inputs as required)	
18A	HS Code of the Input/ Raw Material							
18B	Description of the Input							
18C	Quantity of Input Used in the Manufacture of per unit of Export Product							
18D	UQC/ Unit of Measurement							
18E	Indigenous Ratio (%) - in percentage of inputs procured domestically for manufacture							
	Taxes/ Duties per unit of Raw Material							
18F	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs		Rs	Rs	Rs	Rs	
18G	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs		Rs	Rs	Rs	Rs	
18H	Embedded SGST in purchases from unregistered dealers	Rs		Rs	Rs	Rs	Rs	
18I	Any other Tax (with justification)	Rs		Rs	Rs	Rs	Rs	
18J	Input Sub Total (Total of 18F to 18I)	Rs		Rs	Rs	Rs	Rs	
18K	Total Duty incidence for the Export Product in terms of Rs per UQC of the Product (Total for all inputs)	Rs		Rs	Rs	Rs	Rs	
19	Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.							

Annexure-C

Serial No	Indicative List of Taxes/Levies not neutralized/ re-imbursed by a refund/ rebate mechanism
	State Levies
S1	VAT on fuel used in transportation
S2	VAT on fuel used in generation of captive power
S3	VAT on fuel used in farm sector (for farm products only)
S4	Mandi Tax
S5	Duty on electricity charges
S6	Stamp duty on export documents
S7	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agriculture goods
S8	Embedded SGST in purchases from unregistered dealers
S9	Embedded SGST on coal used in production of electricity
S10	Embedded SGST on inputs for transport sector
	Central Levies
C1	Central Excise duty on fuel used in transportation
C2	Embedded CGST paid on inputs such as pesticides, fertilizer etc. used in production of required raw materials
C3	Embedded CGST in purchases from unregistered dealers
C4	Embedded CGST and Compensation Cess on coal used in production of electricity
C5	Embedded CGST on inputs for transport sector
D	Any Other Taxes/ Duties/Levies, which are not refunded/ exempted/ re-imbursed under any of the prevalent mechanisms, such as Advance Authorization, Drawback and GST refund - Please specify with justification