

F.No.605/22/2020-DBK / 862-932
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
(Drawback Division)

4th floor, Jeevandeep Building,
New Delhi, dated 10th August, 2020

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 ceiling rates under the scheme for Remission of Duties and Taxes on Exported Products (RoDTEP)).

Please refer to this Department's letter of even number dated 05.08.2020 conveying the constitution of RoDTEP Committee by the Government.

2. It is to inform that the RoDTEP Committee has since started the exercise for determination of ceiling rates under the RoDTEP scheme. It is reiterated that the sequence of introduction of the scheme across sectors and prioritization of the sectors to be covered will be decided by Department of Commerce in consultation with Department of Revenue.

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 comprising three parts viz. Proforma – R1, R2, and R3.

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 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 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.

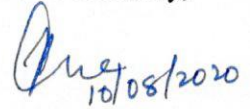
(e) Data provided should only be of manufacturers/ manufacturer exporters in the domestic tariff area and it should be certified by the manufacturer and its Chartered Accountant/ Cost Accountant.

(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.

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

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Gopal Krishna Jha', with the date '10/08/2020' written below it.

(Gopal Krishna Jha)
Director (Drawback)

Tel: 23360581

Encl: List; Proforma-R1, R2 and R3 and Annexure.
(8 pages)

**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

Commodity Board

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

Trade / Industry Association

- 32 All India Agarbathi Manufacturers Association - Bangalore
- 33 All India Confederation of Small & Micro Industries Association - New Delhi
- 34 All India Cycle Manufacturers' Association - New Delhi
- 35 All India Stainless Steel Industries Association - Mumbai
- 36 All India Rice Exporters Association - New Delhi
- 37 Association of Synthetic Fibre Industry - Mumbai
- 38 Automotive Component Manufacturers Association of India - New Delhi
- 39 Builders Hardware Exporters Association - Aligarh

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

Chambers of Commerce

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

R1		FORMAT - R1 (To be furnished export Product-wise by individual manufacturer/ manufacturer-exporter - Separate Format R1, R2 and R3 for each product needs to be submitted)
Sl No.	Item Field	Data to be filled
1	Name of the Manufacturer/ Manufacturer Exporter	
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 (Fixed)	
7	Exact Description of the Product as per Shipping Bill(s)	01.10.2019 to 31.03.2020
8	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement	
9	Kind of Unit for which data is being submitted	
10	Total Units of the Product manufactured in the period 01.10.2019 to 31.03.2020	For DTA Unit only
11	Quantity of product cleared /sold in domestic market during 01.10.2019 to 31.03.2020 (in UQC)	
12	Quantity of product exported during 01.10.2019 to 31.03.2020 (in UQC)	
13	FOB value of product exported during 01.10.2019 to 31.03.2020	
14	Value of product cleared/sold in domestic market during 01.10.2019 to 31.03.2020.	
15	FOB value of product per unit / per UQC in Rs	
16	Value of product when sold in domestic market per unit/ per UQC in Rs.	
	Note:	
1	Data should be submitted product wise taking into account all types/models/styles/qualities of the export product	
	Declaration by the Manufacturer/ Manufacturer Exporter	
D1	I declare that the above information is true and correct to the best of my knowledge.	
D2	Declaration by the Chartered Accountant/ Cost Accountant	Signature with date
	I/We declare that the above information has been audited and verified by us based on the Books of Accounts/ other statutory documents	
	Name of the Chartered Accountant/ Cost Accountant with Membership No.	Signature and Seal with date

R2			FORMAT - R2 (To be furnished Export Product-wise - Data for calculating incidence of various Duties/Taxes/Levies)
SI No.	Item		
1	HS Code of the Export Product at 8 Digit (as in Format R1)		
2	Unit Quantity Code (UQC) of Export Product		
3	Description of the Export Product as per Shipping Bill.		
4	Period of Export		
5	Fuel Used in Transportation (Inbound Transport)		01.10.2019 to 31.03.2020
5A	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of above mentioned export product (Inbound Transportation)		
5B	Component of State VAT and Central Excise Duty on fuel used in the transportation cost (out of 5A above) for Inbound Transportation, in %age		Rs
5C	Total transportation cost incurred for export products per UQC for Inbound Transportation		%
5D	Total transportation cost on account of State VAT and Central Excise Duty on fuel used in Inbound Transportation in Rs. per UQC of the Export Product.		Rs
6	Fuel Used in Transportation (Outbound Transport)		Rs
6A	Total transportation cost actually incurred with respect to process of transporting export product from factory to the gateway port (Out bound Transportation)		
6B	Component of State VAT and Central Excise Duty on fuel used in the Transportation Cost (out of 6A above) for Out bound Transportation, in %age		Rs
6C	Total transportation cost incurred for export products per UQC for Outbound Transportation		%age
6D	Total transportation cost on account of State VAT and Central Excise Duty on fuel used in Outbound Transportation in Rs. per UQC of the Export Product.		Rs
7	Electricity Duty		Rs
7A	Total Electricity consumed in units (KWh) for manufacture of the export product		
7B	Rate of Electricity Duty per Kwh		in units (KWh)
7C	Total Electricity Duty paid for manufacture of export products		Rs
7D	Total Electricity Duty paid for manufacture of per UQC of the export product		Rs per UQC

R2			FORMAT - R2 (To be furnished Export Product-wise - Data for calculating incidence of various Duties/Taxes/Levies)	
Sl No.	Item			
8	Stamp Duty			
8A	Stamp Duty paid for relevant Export Documents (in Rs)			
8B	Type of Transaction for which Stamp Duty has been paid (please specify) (Do not include stamp duty paid of registration of land and lease of immovable property)	Rs		
8C	Total Stamp Duty paid per UQC of the export product	Rs		
9	State VAT on fuel used in generation of captive power			
9A	Units of power generated by captive power through DG Sets for manufacturing process			
9B	Total cost of Fuel used to generate the captive power through DG Sets	Units in KWH		
9C	Component of State VAT on fuel used for generation of captive power, in %age	Rs		
9D	Total duty paid on account of captive power generation per UQC of the export product	%age		
10	Embedded CGST/ SGST on inputs used in the Transport Sector	Rs		
10A	Total Transportation Cost Including Inbound Transportation and Outbound Transportation (5A + 6A)			
10B	Estimated component of embedded CGST/SGST on the cost actually incurred for the Inbound and Outbound Transportation of the export product, such as on Tyres, Lube oil, Spares etc. in %age (where no ITC available to GTA)			
10C	Total estimated embedded CGST/SGST in Rs per Unit cost of the Export Product			
11	Embedded CGST/ SGST on distribution of Export Product (Up to gateway port)			
11A	Total Distribution Cost (Up to gate way port)			
11B	Estimated component of embedded CGST/SGST on the cost actually incurred for the distribution of the export product.	Rs		
11C	Total estimated embedded CGST/SGST in Rs per UQC of the Export Product	Rs		
	Declaration by the Manufacturer/ Manufacturer Exporter			
D1	I declare that the above information is true and correct to the best of my knowledge.			
D2	Declaration by the Chartered Accountant/ Cost Accountant			Signature with
	I/We declare that the above information has been audited and verified by us based on the Books of Accounts/ other statutory documents			
	Name of the Chartered Accountant/ Cost Accountant with Membership No.			Signature and Seal with date

FORMAT - R3 (To be furnished Export Product-wise - Input wise incidence of Duties/ Taxes/Levies)

R3						
1	HS Code of the Export Product at 8 digit					
1A	UQC of the Export Product					
1AA	Description of the Export product as per Shipping Bill					
2	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)
2A	HS Code of the Input/ Raw Material					
2AA	Description of the Input					
2B	Quantity of Input Used in the Manufacture of per unit of Export Product					
2C	UQC/ Unit of Measurement					
2D	Import Ratio (%) - percentage of inputs imported for manufacture					
2E	Indigenous Ratio(%) - percentage of inputs procured domestically for manufacture					
	Taxes/ Duties per unit of Raw Material					
2F	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs	Rs	Rs	Rs	Rs
2G	Mandi Tax (for farm products and for product made from farm products only)	Rs	Rs	Rs	Rs	Rs
2H	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods	Rs	Rs	Rs	Rs	Rs
2I	Embedded SGST in purchases from unregistered dealers	Rs	Rs	Rs	Rs	Rs
2J	Embedded SGST on coal used in production of electricity	Rs	Rs	Rs	Rs	Rs
2K	Embedded CGST on inputs such as pesticides, fertilizer etc. used in production of required raw materials	Rs	Rs	Rs	Rs	Rs

FORMAT - R3 (To be furnished Export Product-wise - Input wise incidence of Duties/ Taxes/Levies)

R3						
1	HS Code of the Export Product at 8 digit					
2L	Embedded GST in purchases from unregistered dealers	Rs	Rs	Rs	Rs	Rs
	Blocked credit:					
	(i) Inverted duty structure					
	(ii) ITC avilment not allowed					
2M	(iii) Others	Rs	Rs	Rs	Rs	Rs
2N	Road tax paid on transportation of goods	Rs	Rs	Rs	Rs	Rs
2O	Embedded GST and Compensation Cess on coal used in production of electricity	Rs	Rs	Rs	Rs	Rs
2P	Any other Tax (with justification)	Rs	Rs	Rs	Rs	Rs
2Q	Input Sub Total (Total of 2F to 2P)					
	Total Duty incidence for the Export Product in terms of Rs per UQC of the Product (Total for all inputs)	Rs				
2R		Rs				
	Notes:					
1	Please provide justification and relevant notifications for arriving at the estimates of incidence of each tax (2F to 2P) . Also provide reference no of SION/Adhoc Norms Number in case norms have been fixed on the export product by the Norms Committee of DGFT					
2	The serial nos of the Formats must not be changed					
3	In case any petroleum product is used as an input for manufacture of the exported product, they must not be included under any component. Basic Customs Duty should also be excluded while estimating un reimbursed taxes and duties.					
4	The number and description of the inputs should be provided as per the manufacturing process.					
	Declaration by the Manufacturer/ Manufacturer Exporter					
D1	I declare that the above information is true and correct to be best of my knowledge					<i>Signature with date</i>
D2	Declaration by the Chartered Accountant/ Cost Accountant					
	I/We declare that the above information has been audited and verified by us based on the Book of Accounts/ other statutory documents					<i>Signature and Seal with date</i>
	Name of the Chartered Accountant/ Cost Accountant with Membership No.					

Annexure

	Indicative List of Taxes/Levies not neutralized/ re-imbursed by a refund/ rebate mechanism
Serial No	
	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