

F.No. CBIC-140602/5/2025-Drawback Section-CBIC

Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs
Drawback Division

4th Floor, Jeevan Deep Building,
Parliament Street, New Delhi – 110001.
Dated. 01.10.2025

ORDER

Subject: Constitution of RODTEP Committee 2025, to review the notified rates under the RoDTEP and RoSCTL schemes. -reg.

Government hereby constitutes a committee to review the notified rates of remission under the Remission of Duties and Taxes on Exported Products (i.e. RODTEP) scheme and Rebate of State and Central Taxes and Levies (i.e. ROSCTL) scheme. The Committee shall be called the RODTEP Committee, 2025 (i.e. the Committee) and comprise of the following:-

- i. Shri Neeraj Kumar Gupta, Secretary (Retd), Government of India - Chairman
- ii. Shri Shri S.R. Baruah, Pr. Chief Commissioner of Customs and Central Excise (retd.) - Member
- iii. Shri Vivek Ranjan, Member, CBIC (Retd.) - Member

2. 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 stakeholders to elicit their views on the ROSCTL & RoDTEP rates for exports by Domestic Tariff Area (DTA,) Export Oriented Units (i.e. EOU) and Special Economic Zones (i.e. SEZ) units and exports under Advance Authorization (i.e. AA) scheme;
- (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 under RoSCTL and RoDTEP schemes for DTA, AA, EOU and SEZ exports. The Committee may take into consideration the incidence of such duties/ taxes/ levies on DTA, AA, EOU and SEZ exports and other relevant factors as deemed fit;
- (c) To give supplementary report/ recommendations on issues or representation, if any, arising after notification of the revised rates consequent to the report of the Committee.
- (d) To examine whether any further modifications are needed in the existing rates/caps for items covered under the RODTEP, ROSCTL schemes and the Drawback Schedule which have undergone change, either in description or Customs Tariff heading, consequent to the changes brought about in the Customs Tariff Schedule with effect from 01.05.2025.

3. 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;
 - (d) Provide documentation and calculation or worksheets, supporting the suggested ceiling rates as part of its report
4. The Committee will submit its main report to the Government by 31.03.2026. A supplementary report, if required, may be submitted within six weeks of notification of the revised rates under the RODTEP and ROSCTL schemes, respectively, keeping in view any post-notification issues.
5. The members of the Committee are entitled to TA/DA as applicable to Group 'A' officers of equivalent status of its meetings with stakeholders or field visits which the Committee decides to undertake. The members are also entitled to a sitting fee of Rs.5,000/- (Rupees Five Thousand only) per member per day of sitting. For sittings in Delhi, the members are also 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.35. It has concurrence of AS & FA.
6. Joint Secretary (Drawback) shall be the Secretary to the Committee, which shall be serviced by the Drawback Division of CBIC in the Department of Revenue, Ministry of Finance.

V Phanindra Vissapragada
Under Secretary (Drawback Division)

To

1. Shri, Neeraj Kumar Gupta, Chairman, RoDTEP Committee, 2025.
2. Shri S.R. Baruah, Member, RoDTEP Committee, 2025.
3. Shri. Vivek Ranjan, Member, RoDTEP Committee, 2025.
4. Joint Secretary (Drawback)-cum-Secretary, RODTEP Committee, 2025, Department of Revenue, Ministry of Finance.

Copy to: -

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

12. Additional Secretary and Director General, DGFT , Dept of Commerce.
13. Trade Advisor, Textile Trade Promotion, Ministry of Textile.
14. Guard File