

Help manual & FAQs

General Instructions -

1. These instructions are to be read with relevant Public Notice and Policy – Provisions.
2. Separate return applications are required to be filed for DTA and for AA/EoU/SEZ Exports.
3. Returns are required only for those 8-digit HS Code items where the claimed RoDTEP benefit value is Rs. 50 lakhs or more in a year. If none of the 8-digit HS Codes meet the Rs. 50 lakh threshold, a single return should be filed for the 8-digit HS Code with the highest accrued support under RoDTEP in the financial year.
4. The Tax/Duties/Levies need to be provided in the fields on pro-rata basis for export products on which the return is being filed.
5. Wherever approximation is used for calculation of taxes/duties/levies etc. the same should be justified and substantiated at the time of scrutiny in case the return is picked up for scrutiny on the Risk Management System.
6. The return should be complete to the extent possible. Minor items with low value may be omitted if they don't significantly alter the amount of remission claimed.
7. The details of the taxes/levies should be limited to such taxes/levies which are not currently being rebated/refunded through any other mechanism such as GST refunds or exemptions by state/central government.

Field related Instructions -

1. Basic Details

Sl No.	Item Field	Description
1	Name of the Manufacturer/ Manufacturer Exporter	Name of the IEC Holder availing RoDTEP
2	Type of Unit (DTA/AA/SEZ/EoU)	<ol style="list-style-type: none"> 1. This refers to the type of unit your business operates for the RoDTEP benefits claimed under. This field is for purposes of mapping of exports and its related duties/levies with the eligible rate of support under RoDTEP for DTA Exports (Appendix 4R) and for SEZ/AA/EoU (Appendix 4RE). 2. Separate returns are required to be filed for DTA and AA/EoU/SEZ Exports.
3	IEC/PAN	Registered 12 digit PAN/IEC
6	Complete Address of the Manufacturing unit with mobile/ office phone and working office email (<i>add more rows if data pertains to more than 1 unit -2A, 2B,etc.</i>)	The appropriate registered address should be selected.
9	Period of Export	The relevant period of export from 01.04.2023 to 31.03.2024.

5	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement	The response should be standardised to one of the Unit Quantity Code (UQC) to represent the unit of measurement for a particular product.
7	Exact Description of the Product as per Shipping Bill(s)	This refers to the specific details of the product as it's listed on the Shipping Bill
8	Export Clearance of Goods	
8A	Quantity of product exported during 01.04.2023 to 31.03.2024 (in UQCs)	Quantity of product exported during 01.04.2023 to 31.03.2024 (in UQCs)
8B	FOB value of product exported during 01.04.2023 to 01.03.2024	This refers to the total value of your exported product during the financial year 2023-2024, calculated on a Free On Board (FOB) basis in Indian Rupees as per the applicable Customs Exchange Rates.
10	Cost of Inbound Transport:	
10 A	Total VAT paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Road)	<ul style="list-style-type: none"> • This means the total tax you paid on the cost of bringing raw materials, supplies, and parts needed to make your exported product. This tax is specifically for the transportation costs, not the items themselves. It's the tax you paid on the cost of moving these items by road. • It may also include estimate on the VAT for the inward transportation for raw materials/Intermediaries being received by the supplier /third-party supplying intermediary/consumables etc. to the factory of the exporter. • It does not have to be accurate, however, this should be based on the reasonably justified estimate. <p>Note: VAT is a type of tax levied by the State/UT Government on the Transportation Fuels such as Diesel.</p>
10 B	Total Excise duty paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Road)	<p>This refers to the total amount of tax you paid specifically on the cost of transporting raw materials, consumables, and spare parts that you used to manufacture your exported product. This tax is only for the transportation costs, not the items themselves. It's the tax you paid on the cost of moving these items by road.</p> <ul style="list-style-type: none"> • It may also include estimate on the VAT for

		<p>the inward transportation for raw materials/Intermediaries being received by the supplier/third-party supplying intermediary/consumables etc. to the factory of the exporter.</p> <ul style="list-style-type: none"> • It does not have to be accurate, however, this should be based on the reasonably justified estimate. <p>Note: Excise duty is a type of tax/duty levied by the Union Government on the Transportation Fuels such as Diesel.</p>
10 C	Total VAT paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Rail)	Similar to 10 A.
10 D	Total Excise duty paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Rail)	Similar to 10B
11	Cost of Outbound Transport:	
11 A	Total VAT paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By road)	<p>This means the total tax (VAT) you paid on the cost of transporting your finished product from your factory to the gateway port from where it will be shipped internationally. This tax is specifically for the transportation costs, not the product itself. It's the tax you paid on the cost of moving your product by road.</p> <ul style="list-style-type: none"> • It may also include estimate on the VAT for the outward transportation for packaging materials, spare, consumables etc. being forwarded by the supplier/third-party from its own premises directly to the gateway ports for export to be made by the exporter. • It does not have to be accurate, however, this should be based on the reasonably justified

		<p>estimate.</p> <p>Note: VAT is a type of tax levied by the State/UT Government on the Transportation Fuels such as Diesel.</p>
11 B	<p>Total Excise duty paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By road)</p>	<ul style="list-style-type: none"> • This refers to the total amount of excise duty you paid specifically on the cost of transporting your finished product from your factory to the port from where it will be shipped internationally. This tax is only for the transportation costs, not the product itself. It's the tax you paid on the cost of moving your product by road. • It may also include estimate on the Excise for the outward transportation for packaging materials, spare, consumables etc. being forwarded by the supplier/third-party from its own premises directly to the gateway ports for export to be made by the exporter. • It does not have to be accurate, however, this should be based on the reasonably justified estimate. <p>Note: Excise duty is a type of tax/duty levied by the Union Government on the Transportation Fuels such as Diesel.</p>
11 C	<p>Total VAT paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By rail)</p>	<p>Similar to 11 A.</p>
11 D	<p>Total Excise duty paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By rail)</p>	<p>Similar to 11 B.</p>
12	Electricity Duty:	
12	Total Electricity Duty paid	This means the total tax (electricity duty),

A	for manufacture of exported product in the period 01.04.2023 to 31.03.2024	apportionable to exported product, paid on the electricity consumed for the financial year 2023-2024.
13	Stamp Duty:	
13 A	Stamp Duty paid for relevant Export Documents (in Rs)	This means the total amount of tax (stamp duty) you paid on the official documents required for exporting your product. These documents might include contracts, invoices, bills of lading, and other customs paperwork.
14	Fuel used in generation of captive power:	
14 A	Total VAT paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	The total amount of VAT paid on the fuel used for captive power generation, apportionable to exported product, for the financial year 2023-2024.
14 B	Total Excise duty paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	The total amount of Excise duty paid on the fuel used for captive power generation, apportionable to exported product, for the financial year 2023-2024.
15	Embedded CGST in purchases from unregistered dealers	Embedded CGST, apportionable to exported product, for the purchases made from the unregistered dealers, for which no refund is due.
16	Embedded SGST in purchases from unregistered dealers	This means the State Goods and Services Tax (SGST) that is included in the price of goods or services purchased from a supplier who is not registered under the GST system. In this case, you, as the registered business, are responsible for paying the SGST to the government, even though the supplier did not collect it. This is known as the Reverse Charge Mechanism (RCM) under GST. Embedded CGST, apportionable to exported product, for the purchases made from the unregistered dealers, for which no refund is due.
17	Any other Taxes paid (with justification)	Proper calculation for such is to be attached.
20	Taxes/ Duties per unit of Raw Material (only for farm sector)	
20 A	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	This means the tax (VAT) you pay on the fuel used for agricultural purposes. This fuel could be used for various activities like running tractors, irrigation pumps, or transporting farm products

20 B	Embedded CGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	This means the Central Goods and Services Tax (CGST) that is included in the price of inputs like pesticides and fertilizers for agricultural activities.
20 C	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	This means the State Goods and Services Tax (CGST) that is included in the price of inputs like pesticides and fertilizers for agricultural activities.
21	Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.	It is to be given with proper justification.
23	Total accrued RoDTEP during the period 01.04.2023 to 31.03.2024.	Value of the total amount of benefit that you are eligible for under the RoDEP Scheme in the given period.
24	RoDTEP Rate given for the exported product	The rate at which the exported product is eligible for RoDTEP benefit as mentioned in Appendix 4R or/and Appendix 4RE.

3. Input Details

SI No.	Item Field	Description
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 manufacturing of export product.	This section requires you to determine the proportion of taxes that were levied on the raw materials used in the production of the exported product, and which ultimately contribute to the final cost of that exported product.
	Inputs	Inputs are to be listed which have been used in the manufacture of the exported product under proper ITC HS codes at 8-digit level.
18.A	HS Code of the Input/ Raw Material	The HS Code at 8- digit level of the inputs used in manufacture of the exported product is to be written.
18.B	Description of the Input	
18.C	Value of the Input used in the Manufacture of per unit of Export Product (Rs.)	This part asks you to determine the total cost (in Rupees) of each material used to make one unit of your exported product.
18.D	Quantity of Input used in the manufacture of per unit of Export Product	This part asks you to determine the amount/quantity of each material used to make one unit of your exported product.
18.E	UQC/ Unit of Measurement	The response should be standardised to one of the Unit Quantity Code (UQC) to represent the unit of measurement for a particular product

18.F	Total Taxes/ Duties/ Levies paid on raw materials/ inputs consumed.	This section requires you to determine the total amount of taxes that were levied on the raw materials used in the production of the exported product.
19	Any other Tax on raw material/ inputs consumed (with justification)	Proper calculation for such is to be attached.

4. Tax Details

Product HS Code	Product Description (As per SB)	22. Total Taxes/ Duties/Levies Paid (As per the Details)	23 Total accrued RoDTEP (As Entered)	25. % of FOB value accounts for taxes/ duties/ levies paid	26. Comparison of accrued RoDTEP with total Taxes/ Duties/Levies Paid on exported product
16055500	Molluscs : -- Octopus	108843	0	9.796	-108843

Showing 1 to 1 of 1 entries

Previous **1** Next

Clear All Save & Next

SI No.	Item Field	Description
22, 23, 25, 26	Total Taxes/ Duties/Levies Paid on product during the period 01.04.2023 to 31.03.2024	It will be calculated and displayed by the system itself, based on the figures provided before.

5. Attachment

Attachment
Please read the following instructions ▼

Attachment Type

Please select ▼

Click or Drag and Drop file to upload

Uploaded Size : 0.00 MB

(Note: Maximum 5 Attachment of 5 MB Allowed (Only pdf,jpg,bt,xls,xlsx,doc,docx,docx are allowed))

Upload Attachments

Remark

Uploaded Document List

Show 10 entries

Attachment Type	Remark	View/Add More Attachments	Delete
Attachment for 16055500 Export Item		view	

Previous 1 Next

Feedback

Clear All

Item Field	Description
Attachments	Relevant attachments in the form of PDF, Excel, etc. related to relevant calculations/ information are to be uploaded.

6. Declaration

Declaration

I/We, in regard to my/our claim under RoDTEP scheme, hereby declare that:

1. Any claim made under RoDTEP is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
2. The amount of remission availed under RoDTEP in the specified period is not more than duties or taxes or levies actually incurred in the same period.

I/We declare that the aforesaid particulars are correct.

Tick the box as acceptance of declaration/ undertaking and fill in the details below. *

Place*

Date*

User Details

(Note: If user profile are not updated. Please update your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.)

Name : AC Bros

Email : acbros.acbros@gmail.com

Office Address : 001-LAKRI FAZALPUR NATIONAL, HIGHWAY-24 DELHI ROAD, MORADABAD, UTTAR PRADESH, MORADABAD, 244001,

Residential Address : 11, 2342, MORADABAD, MORADABAD, UTTAR PRADESH, 244001

Designation : Partner

Mobile : 9428139480

Item Field	Description
Declaration	Check for the details being displayed and move forward with the declaration.

27. Is it required for merchant exporters to also file ARR? In such a case, how should a merchant exporter get the details from the manufacturer?

Ans: Yes, merchant exporters who have availed over Rs 1 Cr. Of RoDTEP in the given financial year are expected to file ARR by tying up with the manufacturer supplier of the goods for providing the information. The rules of Para 3 of the general instructions given in this manual shall also apply for merchant exporters.

28. How shall we arrive at the tax amount claimed on the fuel used for transportation. For example, I have an invoice of transport charges from the transporter without any fuel consumption and associated taxation details.

Ans: The firm should follow the same reporting method that is used before the RoDTEP committee for fixation of RoDTEP rate. Alternatively, the firm may establish an approximation of arriving at fuel charges and associated taxation based on a survey with their transporters and the same may be used as a basis for calculation of transportation related refunds one full financial year. The details of such approximation should be kept ready for verification for the stipulated period.

29. If the actual claim amount received under the RoDTEP Scheme is less than the total RoDTEP claim value of Rs. 1 Cr or more, are the exporters required to file the Annual RoDTEP Return?

Ans: The exporters are required to file the annual RoDTEP Return if the the total RoDTEP claim value in more the Rs. 1 Cr or more. For example- If the total RoDTEP

claim value is Rs. 1,00,00,000, however, the actual claim received is Rs. 95,00,000, the exporter is required to file the Annual RoDTEP Return.