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राजस्वविभाग DEPARTMENT OF REVENUE
केन्द्रीयअप्रत्यक्षकरएवंसीमाशुल्कबोर्ड
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ALERT CIRCULAR

To,

All Principal Commissioner(s)/Commissioner(s) of Customs/Customs (Preventive)

Sir/ Ma'am,

Subject: Availment of ineligible RoDTEP benefits simultaneously with DFIA Scheme-reg.

An important revenue leakage matter has been detected recently at Cochin Customs wherein ineligible RoDTEP benefits have been availed simultaneously with DFIA benefit which are not legally admissible as per the following legal provisions:

The Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme was notified vide CBIC Notification No. 76/2021-Customs (NT) dated 23.09.2021 in line with DGFT Notification No. 19/2015-2020 dated 17.08.2021, and the scrips are subject to conditions and exclusions specified therein. As per the extant provisions of the said notifications, RoDTEP benefits are not admissible in cases where exports are made under Duty Exemption Schemes involving remission or exemption of duties, unless specifically permitted. However, RoDTEP Scheme was later extended for the export products manufactured by Advance Authorization holders (except deemed exports), Export Oriented Units (EOUs) and SEZ Units vide DGFT Notification No. 70/2023 dated 08.03.2024, with implementation date / period for export w.e.f. 11.03.2024, as per the rates and per unit value caps notified in Appendix 4RE.

2. Exports made under the Duty Free Import Authorisation (DFIA) Scheme involve exemption from Basic Customs Duty on inputs used for the export products as notified by the CBIC vide Notification No. 40/2006-Customs (NT) dated 01.05.2006 as amended. Accordingly, it appears that simultaneous availment of RoDTEP under DFIA Scheme are not admissible under the existing scheme provisions.