Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan, New Delhi

Dated: 09 November, 2021

Trade Notice No. 23 /2021-22

To,

Exporters/Members of Trade All EPCs Trade and Industry Associations

Subject: Re-constitution of Committee for RODTEP

Reference is invited to the Order dated 18.10.2021, issued by the Drawback Division, CBIC, Ministry of Finance, wherein it has been informed that the Government has constituted a Committee for a) determination of RODTEP rates for AA/EoU/SEZ exports and b) to give supplementary report/ recommendations on issues relating to errors or anomalies, with respect to the RoDTEP Schedule of rates notified in the Appendix 4R.

CBIC has also in their communication dated 28.10.2021 requested the EPCs and trade/industry associations to submit their representations in this regard in a defined format. The relevant documents are appended with this Trade Notice.

2. Members of Trade and Industry may submit their representations through the EPCs/Industry Associations to the RoDTEP Committee directly, within the stipulated timelines in the requisite format.

This issues with the approval of Competent authority.

(Dr Praveen Kumar) Deputy Director General of Foreign Trade

[Issued from 01/61/180/166/AM22/PC-3]

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)

Majo 12021

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.

F.No.605/19/2021-DBK | 804 - 875 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 on issues relating to errors or anomalies, if any, arising from the report of the erstwhile Remission of Duties and Taxes on Exported Products (RoDTEP) Committee.

Government of India vide Order dated 18.10.2021 (copy enclosed as Annexure A) has constituted a Committee to give supplementary report/ recommendations on issues or representation relating to errors or anomalies, if any, pointed out, arising from the report of the erstwhile 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.

- 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**) giving proper justification for considering the rate given to be anomalous and need for review of such rates.
- 4. While providing the above data, care should be taken regarding the aspects which have been mentioned in this Division's letter dated 10.08.2020 (copy enclosed as **Annexure C**). In addition to above, a copy of the relevant legislation/notification relating to taxes and exemption etc. should also be supplied along with data.
- 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,

OSD (Drawback)

Tel: 011-23362843

Encl: As above.

<u>List of Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations/</u> <u>Chambers of Commerce</u>

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
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10	Electronics and Computer Software Export Promotion Council - New Delhi
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13	Handloom Export Promotion Council (HEPC) - Chennai
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18	Project Export Promotion Council - New Delhi
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20	Shellac and Forest Products Export Promotion Council - Kolkata
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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
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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
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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 - 77 \
Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes and Customs
Drawback Division

New Delhi, the 18th October, 2021

<u>ORDER</u>

Subject: Constitution of RoDTEP Committee.

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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.

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- 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 DTA units		
	acturer,		
	Separate rolling to each product needs to be submitted)		
SI No.			
П			
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 -24, 28,etc.)		
3	IEC/PAN		
4	HS Code of the Export Product at 8 digit		
2	Drawback Serial no. of the Product (if available)		
9			
7			
∞			
6			
19	Domestic Clearance of Goods		
10A	Quantity of product cleared /sold in domestic market during 01.10.2019 to 31.03.2020 (in UQC)		
10B	3 Value of product cleared/sold in domestic market during 01.10.2019 to 31.03.2020.		
100			
17	Γ		
11,	T		
TTA			
118	T		
110			
12	T		
12A			
	consumables, spares for manufacture of above mentioned export product (Inbound Transportation)		
	Т		
12B			
	ables, spares for manufacture of above mentioned export product (Inbound Transportation)		
	T		
120	Total transportation cost incurred for export product <u>per UQC</u> for Inbound Transportation [(12A + 12B)/total quantity exported (in UQCs)]		
13			
13A			
		41	
138			
	from factory to the gateway port (Out bound Transportation)(By rail)		
13C			
	13B//total quantity exported (in UQCs)]		
14	Electricity Duty:		
14A	Total Electricity consumed in units (KWh) for manufacture of goods in the period 01.10.2019 to RWh		
148	Total Electricity consumed in units (KWh) for manufacture of the domestically cleared goods in the		
	92113		

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	RS.	
14F	Total Electricity Duty paid for manufacture of export goods in the period 01 10 2019 to 31 03 2020	G	
•	over executely part to managed to Sport III the period of the 21.03.2020	KS.	
15	Stamp Duty:		
15A	Stamp Duty paid for relevant Export Documents (in Rs)	R	
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	
168	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	
178	Estimated component of embedded CGST/SGST on the cost actually incurred for the distribution of	Rs	
	the export product.	?	
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	xes on raw materials/ inputs consumed in the manufacture	f exported product .
		Input 1 Input 2 Input 3 Input	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
186	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural RS	Rs Rs Rs	Rs
18H	Embedded SGST in purchases from unregistered dealers Rs	Rs Rs Rs	Rs
181	Any other Tax (with justification)	Rs Rs Rs	Rs
18)	Input Sub Total (Total of 18F to 18I)	Rs Rs	Rs
18K	Total Duty incidence for the Export Product in terms of Rs per UQC of the Product (Total for all Rs inputs)		
19	Why do you think that there is an anomaly in RODTEP Rate/Cap for this product? Please justify		
	giving detailed reasons along with relevant data.		

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, manditax 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,

(Gopal Krishna Jha) Director (Drawback)

Tel: 23360581

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

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,

OSD (Drawback)

Tel: 011-23362843

Encl: As above.

<u>List of Export Promotion Councils/ Commodity Boards/ Trade and Industry Associations/</u> <u>Chambers of Commerce</u>

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6	Cashew Export Promotion Council - Kerala
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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
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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)
SI No.	Item Field
1	Name of the Manufacturer/ Manufacturer Exporter
2	Complete Address of the Manufacturing unit with mobile/ office phone and working office email
	lada more rows ij data pertains to more tran 1 unit -2A, 2B,etc.)
m	IEC/PAN
4	HS Code of the Export Product at 8 digit
2	Drawback Serial no. of the Product (if available)
9	Period of Export 01 10 2019 to 31 02 2020
7	
∞	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement
6	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)
108	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 UOCs)
118	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,
	tation)
	(By Road)
12B	Total transportation cost actually incurred with respect to process of procuring raw materials,
	ation)
12C	Total transportation cost incurred for export product <u>per UQC</u> for Inbound Transportation [(12A +
13	Fuel Used in Transportation (Outhound Transport):
13A	Total transportation cost actually incurred with respect to process of transporting export product
138	Total transportation cost actually incurred with respect to process of transporting export product
13C	Total transportation cost incurred for export product per UQC for Outbound Transportation [(13A +
	ity exported (in UQCs)]
14	Electricity Duty:
14A	Total Electricity consumed in units (KWh) for manufacture of goods in the period 01.10.2019 to 31.03.2020
148	Total Electricity consumed in units (KWh) for manufacture of the domestically cleared goods in the

Includence of domestically cleared goods in the period 01.10.2019 to 31.03.2020 RB. Surfacture of export goods in the period 01.10.2019 to 31.03.2020 Soft Documents (in Rs) Takion of Captive power. The power through DG Sets for manufacturing process Units in KwH Soft Documents (in Rs) Takion of Captive power through DG Sets Thoughout DE Export Product (Up to gateway port): RB The May port) The May port) The May port) The May port) The May port of the Export Product The May port of the Export Product on account of prior stage cumulative bases on raw materials/ inputs consumed in the manufacture of per unit of Export Product on account of prior stage cumulative bases on raw materials/ inputs consumed in the manufacture of per unit of Export Product on account of prior stage cumulative bases on raw materials/ inputs consumed in the manufacture of per unit of Export Product on account of prior stage cumulative bases on raw materials/ inputs consumed in the manufacture of per unit of Export Product on account of agricultural Rs The May Besticated and for product (Total for all Rs The May Besticated dealers The May Besticated dealers The May Besticated Besticat	14C	Total Electricity consumed in units (KWh) for manufacture of the exported products in the period 01.10.2019 to 31.03.2020	KWh	
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Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty, other taxes being availed, etc.	8K			
	19			

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Г	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
56	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
.4	Embedded CGST and Compensation Cess on coal used in production of electricity
C5	Embedded CGST on inputs for transport sector
	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