



Sevottam Compliant



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F. No. C1/03/2016-TU. CUS.

Date: 15/03/2019

TRADE NOTICE NO.07/2019

Sub:- Scheme for Rebate of State and Central Taxes and Levies on export of garments and made-ups (RoSCTL) - reg.

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Kind attention of exporters, Customs Brokers and all other stakeholders is drawn to the Board's Circular Nos. 10/2019 - Customs dated 12.03.2019 introducing a new scheme called Scheme for Rebate of State and Central Taxes and Levies on export of garments and made-ups.

2. Ministry of Textiles (MoT) has notified a new scheme called Scheme for Rebate of State and Central Taxes and Levies on export of garments and made-ups (hereinafter referred to as RoSCTL) vide notification No. 14/26/2016-IT (Vol II) dated 7.3.2019. The new scheme has come into effect from 7.3.2019. Rates of rebate under RoSCTL have been notified by MoT vide notification No. 14/26/2016-IT (Vol II) dated 8.3.2019. Existing Rebate of State Levies (RoSL) scheme for garments and made-ups has been discontinued w.e.f. 07.03.2019. The notification may be downloaded from website egazette.nic.in.

3. In view of the above, claims under the erstwhile RoSL scheme are to be processed for shipping bills with Let Export Order (LEO) date upto 06.03.2019 only. Directorate General of Systems and Data Management has already been advised to make necessary changes in the System.

4. It is to point out that under the RoSCTL, the benefit to exporters shall be given by DGFT in form of Merchandise Exports from India Scheme (MEIS) type duty credit scrips. Detailed procedure for claiming benefit under the RoSCTL, issuance of scrips and their usage is being worked out. Till finalisation of such details, in the transition period, it has been decided that claims filed under the existing scheme codes for the erstwhile RoSL scheme will be treated as claims filed under RoSCTL scheme.

6. Hindi version follows.

(Authority Circular 10/2019 customs dated 12.03.2019)



(सुमित कुमार SUMIT KUMAR)

सीमाशुल्क आयुक्त Commissioner of Customs

Issued to: All concerned, as per mailing list.

Copy submitted to:

The Chief Commissioner of Central Tax,
Central Excise and Customs,
Thriuvananthapuram Zone,
C.R. Building, I.S. Press Road, Ernakulam - 18.

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2. The Cochin Customs Brokers Association,
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3. ✓ EDI Section for uploading in the website.
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