

भारत सरकार GOVERNMENT OF INDIA



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राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
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व्यापार सुविधा संख्या 13 / 2021 (Trade Facility No. 13 / 2021)

Subject : Operationalisation of MEIS rewards in ICES against e-Commerce exports and clarification on the Scheme Code for RoSL- Reg (ICES Advisory 49/2020)

1. Operationalization of MEIS rewards in ICES issued for e-Commerce exports:

Kind reference is invited to the para 3.04 read with para 3.05 of the Foreign Trade Policy 2015-20 and the corresponding Board Notification No. 24/2015-Customs dated 08.04.2015 issued in this regard notifying therein the use of duty credit scrips, issued by the DGFT under MEIS against e-Commerce exports through courier or foreign post offices, for the payment of specified duties of customs under MEIS. DGFT had started issuing MEIS scrips for e-Commerce exports made through Courier or Post. These scrips are being issued with scheme code as 91. As per DGFT's request and representations received from beneficiary exporters, the acceptance and utilization of these MEIS scrips issued electronically by DGFT for e-Commerce exports has been enabled in Customs EDI System. Once transmitted by DGFT, the scrips will be available for registration at the port of registration like other MEIS scrips. The scrips can be utilized for paying eligible duties in imports indicating scheme code as 91 in Bill of Entry(BE) and using Notification No. 24/2015 and Serial No. 3 in the DEPB table of the BE.

2. Scheme Code for RoSL:

Kind reference is invited to the Board Notification No. 38/2020- Customs dated 21.10.2020 thereby notifying the use of RoSL scrips for the payment of specified duties of Customs under RoSL scheme. Further reference is invited to the Board Circular No. 49/2020-Customs dated 03.11.2020 clarifying therein that the pending claims of RoSL is to be granted by the DGFT in the form of electronic duty credit scrips similar to the lines of scrips issued under RoSCTL. The above notification was updated and enabled in the ICES immediately. The scrips are being issued by DGFT electronically to the Customs system with the same scheme code (i.e. 39) as that of RoSCTL (ref-ICES Advisory No. 11/2020 dated 14.03.2020) and the same can be availed or utilized in ICES.

All necessary checks at the time of registration and utilization shall be observed for RoSL scrips as well, alike RoSCTL, especially with regard to the ownership from DGFT's website.

मो. यूसफ MOHD. YOUSAF
आयुक्त COMMISSIONER

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The Chief Commissioner of Central Tax, Central Excise and Customs