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NEW DELHI, WEDNESDAY, OCTOBER 23, 2024/KARTIK 1, 1946

वाणिज्य एवं उद्योग मंत्रालय

(वाणिज्य विभाग)

(विदेश व्यापार महानिदेशालय)

सार्वजनिक सूचना

नई दिल्ली, 23 अक्टूबर, 2024

सं. 27/2024-25

विषय:— वार्षिक आरओडीटीईपी रिटर्न (एआरआर) दाखिल करने के संबंध में।

फा.सं.01/94/180/166/एम-24/पीसी-3 — समय-समय पर यथा संशोधित विदेश व्यापार नीति, 2023 के पैरा 1.03 तथा 2.04 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, महानिदेशक विदेश व्यापार एतद्वारा प्रक्रिया पुस्तक 2023 के अध्याय 4 के तहत एक नए पैरा 4.94 को अधिसूचित करते हैं:

प्रक्रिया पुस्तिक 2023 के अध्याय 4 के अंतर्गत एक नया पैरा 4.94 को शामिल किया जा रहा है, जो इस प्रकार है:

4.94 वार्षिक आरओडीटीईपी रिटर्न (एआरआर) दाखिल करना:

क) निर्यात उत्पादन में प्रयुक्त निविष्टियों की प्रकृति और वास्तविक करों एवं शुल्कों की राशि का आकलन करने के लिए, जैसा कि एफटीपी के पैरा 4.54 के तहत अनुमेय है, आरओडीटीईपी लाभों का दावा करने वाले निर्यातकों को प्रक्रिया पुस्तिक, 2023 के परिशिष्ट-4द के तहत दिए गए प्रारूप के अनुसार वार्षिक आरओडीटीईपी रिटर्न (एआरआर) दाखिल करना आवश्यक होगा। किसी विशेष वित्तीय वर्ष में दायर किए गए आरओडीटीईपी दावों के लिए वार्षिक आरओडीटीईपी रिटर्न (एआरआर) अगले वित्तीय वर्ष के 31 मार्च तक डीजीएफटी पोर्टल पर दाखिल किया जाएगा, यानी वित्तीय वर्ष 2023-24 के लिए आरओडीटीईपी दावों की जानकारी 31.03.2025 तक दाखिल की जानी आवश्यक होगी। वार्षिक रिटर्न दाखिल करने की यह आवश्यकता उन निर्यातकों (आइईसी) से शुरू होगी जिनका कुल आरओडीटीईपी दावा सभी 8-अंकीय एचएस कोड में एक वित्तीय वर्ष में 1 करोड़ रुपये से अधिक है।

ख) एआरआर की रिपोर्ट न करने पर आरओडीटीईपी स्कीम के तहत लाभ देने से इनकार कर दिया जाएगा और लदान बिल के लिए निर्यात के सीमा शुल्क पोत पर तीन (3) महीने की छूट अवधि के बाद यानी 30 जून के बाद आरओडीटीईपी दावों को आगे स्कॉल आउट करने की अनुमति नहीं दी जाएगी।

ग) 30 जून तक देरी से एआरआर दाखिल करने पर 10,000/- रुपये का संयोजन शुल्क देना होगा, अर्थात् वित्तीय वर्ष 2023-24 के लिए आरओडीटीईपी दावा जानकारी संयोजन शुल्क के साथ 3 महीने की छूट अवधि के भीतर अर्थात् 30.06.2025 तक दाखिल किया जा सकता है इसके बाद 30 जून के बाद 20,000/- रुपये का संयोजन शुल्क देना होगा। लागू संयोजन शुल्क के भुगतान के बाद आरओडीटीईपी स्कॉल 45 दिनों के भीतर फिर से शुरू हो जाएगा जब तक कि डीजीएफटी और सीमा शुल्क के बीच ऑनलाइन एपीआइ आधारित संदेश विनिमय स्थापित नहीं हो जाता। स्कॉल आउट की बहाली में वे शिपिंग बिल भी शामिल होंगे, जो एआरआर का अनुपालन न करने के कारण पहले स्कॉल आउट नहीं किए गए थे।

घ) एआरआर में दाखिल शुल्क माफी दावों को प्रमाणित करने वाले भौतिक/डिजिटल रिकॉर्ड को पांच (5) वर्ष की अवधि के लिए बनाए रखने की आवश्यकता होगी, जिसे एआरआर का आकलन करने वाले संबंधित प्राधिकारी के समक्ष प्रस्तुत किया जा सकता है।

ड) एआरआर फाइलिंग का समय-समय पर अपेक्षित सावधानी के लिए मूल्यांकन किया जा सकता है और दरों में उपयुक्त संशोधन के लिए आरओडीटीईपी समिति के समक्ष प्रस्तुत किया जा सकता है, जिसमें जहां भी आवश्यक हो, उच्च दरों पर विचार करना भी शामिल है।

च) कुछ एआरआर मामलों की पहचान आईटी-सहायता प्राप्त जोखिम आधारित मानदंडों द्वारा भी की जा सकती है, ताकि निर्यात उत्पादन में प्रयुक्त निविष्टि की प्रकृति और एफटीपी के पैरा 4.54 के तहत अनुमेय वास्तविक करों और शुल्कों की राशि का आकलन करने के लिए आगे की जांच की जा सके। संबंधित प्राधिकारी, जिसे इस संबंध में अधिकृत किया गया है, द्वारा उचित मूल्यांकन किए जाने के बाद, आरओडीटीईपी स्क्रिप धारक, संबंधित सीमा शुल्क शीर्ष के अंतर्गत जांच के बाद पारित आदेश के आधार पर किसी भी अतिरिक्त दावे को वापस करने/जमा करने के लिए उत्तरदायी होगा। निर्धारित समय सीमा के भीतर अतिरिक्त दावों को नियमित न करने पर स्कीम के तहत आगे मिलने वाले लाभ रोक दिए जाएंगे।

सार्वजनिक सूचना का प्रभाव: वार्षिक आर ओडीटीईपी रिटर्न (एआरआर) दाखिल करने की प्रक्रिया अधिसूचित की जाती है।

संतोष कुमार सारंगी महानिदेशक, विदेश व्यापार एवं पदेन अपर सचिव

Appendix 4RR - Format for submitting data under Annual RoDTEP Return (ARR)		
To be furnished Export Product-wise by individual manufacturer/ manufacturer-exporter - Separate sheet for each product needs to be submitted		
SI No.	Item Field	Data to be filled
1	Name of the Manufacturer/ Manufacturer Exporter	
2	Type of Unit (DTA/AA/SEZ/EoU)	
3	IEC/PAN	
4	HS Code of the Export Product at 8 digit	
5	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement	
6	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 -2A, 2B,etc.)	
7	Exact Description of the Product as per Shipping Bill(s)	
8	Export Clearance of Goods	
8A	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	
9	Period of Export	01.04.2023 to 31.03.2024
10	Cost of Inbound Transport:	
10A	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)	Rs
10B	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)	Rs
10C	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)	Rs

10D	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)	Rs
11	Cost of Outbound Transport:	
11A	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)	Rs
11B	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)	Rs
11C	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)	Rs
11D	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)	Rs
12	Electricity Duty:	
12A	Total Electricity Duty paid for manufacture of exported product in the period 01.04.2023 to 31.03.2024	Rs.
13	Stamp Duty:	
13A	Stamp Duty paid for relevant Export Documents (in Rs)	Rs
14	Fuel used in generation of captive power:	
14A	Total VAT paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	
14B	Total Excise duty paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	
15	Embedded CGST in purchases from unregistered dealers	Rs
16	Embedded SGST in purchases from unregistered dealers	Rs
17	Any other Taxes paid (with justification)	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 :	

		HS Code of the Input/ Raw Material	Technical Description of the Input	Value of Input Used in the Manufacture of per unit of Export Product (In Rs)	Quantity of Input Used in the Manufacture of per unit of Export Product	UQC/ Unit of Measurement	Total Taxes/ Duties/Levies paid on raw materials/ inputs consumed (In Rs.)
18A	Input 1						
18B	Input 2						
18C	Input 3						
18D	Input 4						
18E	Input 5						
18F	Input ... (Add more if required)						
19	Any other Tax on raw material/inputs consumed (with justification)	Rs					
20	Taxes/ Duties per unit of Raw Material (only for farm sector)						
20A	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs					
20B	Embedded CGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs					
20C	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs					
21	Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.	Rs					
22	Total Taxes/ Duties/Levies Paid on exported product during the period 01.04.2023 to	Rs (10+11+12+13+14+15+16+17+18H+19+20 - 21)					

	31.03.2024	
23	Total accrued RoDTEP during the period 01.04.2023 to 31.03.2024	Rs
24	RoDTEP Rate given for the exported product	
25	What Percentage of FOB value accounts for taxes/duties/levies paid on exported product	%(22/8B)
26	Comparision of accrued RoDTEP with total Taxes/ Duties/Levies Paid on exported product	
27	Remarks	
<p>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 thespecified 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.</p> <p>Place: Date:</p>		

MINISTRY OF COMMERCE AND INDUSTRY

(Department of Commerce)

(Directorate General of Foreign Trade)

PUBLIC NOTICE

New Delhi, 23rd October, 2024

No. 27 /2024-25

Subject: Filing of Annual RODTEP Return (ARR) - reg

F. No. 01/94/180/166/AM24/PC-3.— In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby notifies a new Para 4.94 under Chapter 4 of the Handbook of Procedures 2023:

A new para 4.94 is being added under Chapter 4 of Handbook of Procedures 2023 as under:

4.94. Filing of Annual RODTEP Return (ARR):

1. To assess the nature of inputs used in export production and the amount of actual taxes & duties incurred, as permissible under Para 4.54 of FTP, the exporters claiming RODTEP benefits shall be required to file an Annual RODTEP Return (ARR) as per the format given under Appendix-4RR of Handbook of Procedures, 2023. The Annual RODTEP Return (ARR) for RoDTEP claims filed in a particular financial year shall be filed on DGFT portal by 31st March of the next financial year i.e. RODTEP claims information for Financial Year 2023-24 shall be required to be filed by 31.03.2025. This requirement for filing the annual return to begin with the exporters (IECs) whose total RoDTEP claim exceeds Rs. 1 crore in a financial year across all 8-digit HS Codes.
2. Non-reporting of the ARR shall lead to denial of benefits under the RODTEP scheme and no further scroll out of RODTEP claims for the SBs will be permitted at the Customs Port of Export after the grace period of three (3) months i.e. after 30th June.
3. A composition fee of Rs. 10,000/- will need to be paid for delayed filing of ARR upto 30th June i.e. RODTEP claims information for Financial Year 2023-24 with composition fees can be filed within a grace period of 3 months i.e. by 30.06.2025. Thereafter, a composition fees of Rs.20,000 /- will need to be paid after 30th June. Subsequent to the payment of the applicable composition fee, the RoDTEP scrolls will be resumed within 45 days, till an online API based message exchange is established between DGFT and Customs. The resumption of scroll out shall also cover the Shipping Bills that were not scrolled out earlier on account of non-compliance of ARR.
4. The physical/digital records substantiating the duty remission claims, as filed in ARR, will need to be maintained for a period of five (5) years which may be produced before the concerned authority assessing the ARR.
5. ARR filings may also be periodically assessed for necessary due diligence and presented before RoDTEP Committee for suitable revision of rates including for the consideration of higher rates wherever warranted.
6. Certain ARR cases may also be identified by the IT-assisted risk-based criteria, for further scrutiny to assess the nature of inputs used in export production and the amount of actual taxes & duties incurred, as permissible under Para 4.54 of FTP. After due assessment is made by the concerned authority, who has been mandated in this regard, the RODTEP scrip holder will be liable to refund/surrender any excess claims based on the order passed after the scrutiny under the relevant customs head. Failure to regularise the excess claims within a specified time frame will lead to stopping of further benefits under the Scheme.

Effect of the Public Notice: Procedure for filing of Annual RoDTEP Return (ARR) is being notified.

SANTOSH KUMAR SARANGI, Director General of Foreign Trade Ex-officio Addl. Secy.

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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)	Rs

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)	Rs
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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)	Rs
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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	
14 B	Total Excise duty paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	
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18 A	Input 1						
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18 D	Input 4						
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18F	Input ... (Add more if required)						
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20 A	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs					
20 B	Embedded CGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs					
20 C	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs					

21	Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.	Rs
22	Total Taxes/Duties/Levies Paid on exported product during the period 01.04.2023 to 31.03.2024	Rs (10+11+12+13+14+15+16+17+18H+19+20 - 21)
23	Total accrued RoDTEP during the period 01.04.2023 to 31.03.2024	Rs
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<p>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.</p> <p>Place:</p> <p>Date:</p>		