

To be published in the Gazette of India Extraordinary Part-I, Section (I)

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

Public Notice No. 25/2015-2020
Dated the 13 October, 2020

Subject: Procedure for application and issuance of Scrips under Scheme for Rebate of State Levies (RoSL)

In exercise of powers conferred under paragraph 1.03 of the Foreign Trade Policy (2015-2020), the Director General of Foreign Trade hereby adds the following paragraphs in the Handbook of Procedures, 2015-20:

2. New paragraphs 4.97 and 4.98 are notified in the HBP as under:

4.97 Procedure to apply for scrips under the Scheme for Rebate of State Levies (RoSL)

- a. The para 4.01 (d) of the FTP is about the Scheme for RoSL. The Gazette notifications of the Ministry of Textiles about implementation of RoSL Scheme under scrip mechanism may be referred to for more details. The RoSL scrips shall be issued only for such old shipping bills of Scheme for RoSL, for which RoSL amounts could not be disbursed earlier due to budget limitation.
- b. An application for claiming rebate under RoSL shall be filed online in ANF-4SL, using digital signature, on DGFT website at <http://dgft.gov.in>. The exporter/ applicant is required to link relevant EDI shipping bills and e-BRCs and submit the application through online mode only. A maximum of 50 shipping bills would be allowed to be attached in one single application by the exporter in the online module.
- c. Rebate under scrip mechanism under RoSL is admissible only for shipping bill (s) for which Drawback has been disbursed and RoSL amount has not been disbursed. Only those Shipping bills, on which Customs authorities/ ICEGATE have not disbursed RoSL will be transmitted online by the DG (Systems)/ ICEGATE to the DGFT Server for exporter to file an application. However, the applicant shall ensure that no application is filed against the shipping bill for which RoSL claim has been received from the Customs Authorities alongwith Drawback. Any mis-declaration to that effect, would invite penal action as per the FT (D&R) Act, 1992.

- d. Facility of Split Scrips: Provisions of para 3.09 of the HBP shall apply mutatis mutandis.
- e. The Jurisdictional RA for application of the RoSL would be according to para 3.06 (b) of the HBP. The applicants shall ensure that they are applying only to the concerned Jurisdictional RA, as per para 3.06 (b) of the Handbook of Procedures for getting the scrip and shall submit a declaration to that effect while applying for the scrip online. However, the limitation imposed in para 3.06 (a) regarding choosing an RA at the beginning of financial year and maintaining the same RA for all applications in that Financial Year shall not apply.
- f. Choice of Port of Registration for RoSL Scrips: While making an online application, the applicant can chose the Port of registration from any one of the EDI ports from where export has been made for the shipping bills in that online application. Duty Credit Scrip (including splits) shall be issued with that single EDI port of registration.
- g. After system based approval of the final rebate amount, scrips shall be issued by RAs in a paperless mode. However, RAs shall scrutinize 2 percent of issued RoSL applications every month under a Risk Management System (RMS). The RMS cases will be generated by the DGFT system.
- h. Registration of Scrips: Duty credit scrip needs to be registered at the port mentioned on the scrip. This is to be done prior to allowing usage of duty credit. Once registered at EDI port, scrip can be automatically used at any EDI port for import and at any manual port under Telegraphic Release Advise (TRA) procedure.
- i. Validity period and Revalidation: Duty Credit Scrip shall be valid for a period of 24 months from the date of issue and must be valid on the date on which actual debit of duty is made. Revalidation of Duty Credit Scrip shall not be permitted unless covered under paragraph 2.20(c) of HBP.
- j. In the online module for filing claims under RoSL, applications containing shipping bills with Let Export Order (LEO) date between 01.10.2017 and 06.03.2019 are required to be submitted separately. Similarly, separate application containing shipping bills with LEO date before 01.10.2017 needs to be submitted. Last date for submitting applications containing shipping bills with LEO date from 01.10.2017 to 06.03.2019 would be 30.06.2021. The last date for filing applications containing shipping bills with LEO date before 01.10.2017 would be notified at a later date.
- k. After these submission deadlines, no application shall be allowed to be submitted and the shipping bills would become time barred. There is no provision of late cut under the Scheme for RoSL under the scrip mechanism.



1. All exporters are eligible for making a claim under the Scheme for RoSI, except the entities/IEC which are in the Denied Entity List of the DGFT.

4.98 Recovery Mechanism

- a. The record of shipping bills and other documents related to export on which a claim under RoSI Scheme has been filed, is required to be maintained by the applicant for a period of 3 years from the date of issuance of scrip for post issue scrutiny and recovery purposes. Regional Authority may call such documents in original at anytime within 3 years. In case the applicant fails to submit the original documents on demand by Regional Authority, the applicant shall be liable to refund the rebate granted along with interest at the rate prescribed under Section 28AA of Customs Act, 1962, from the date of issuance of scrip.
- b. In case of claim for rebate under the RoSI scheme where the rebate is issued by DGFT in the form of Duty Credit Scrips, such rebate shall be allowed only on the basis of actual remittances realized by the exporter. In case, excess payment is made due to error or miscalculation, the exporter shall be liable to refund the same within 30 days from the date of demand raised by the concerned RA of DGFT. Such amount will be refunded by the exporter with 15% interest or as prescribed under Section 28AA of Customs Act, 1962, whichever is more from the date of issue of such Duty Credit Scrip and till the date of actual refund. In case the exporter fails to refund the amount so demanded by RA within the prescribed time limit, recovery proceedings shall be initiated under the provisions of Section 11 of the Foreign Trade (Development and Regulation) Act, 1992 by the RA of DGFT. In case rebate is claimed on the basis of mis-declaration or suppression of facts or by submitting fabricated export documents, the exporter shall be liable for penal action under the provisions of Foreign Trade (Development and Regulation) Act, 1992, as amended time to time. However, unutilized Duty Credit Scrip under RoSI can be surrendered without any interest liability. The amount (principal plus interest and penalty where applicable) so recovered shall be deposited in the relevant account head of Customs i.e. "Major Head 0037 – Customs and Minor Head 101-Import duties"
- c. In case the applicant fails to refund any excess claim as stipulated above or does not respond to any communication by RA within 30 days of receipt of such communication, RA will initiate action as per FT (D&R) Act, 1992 and Rules.

3. The ANF-4SI is also notified and is an Annexure to this Public Notice.

Effect of this Public Notice: Based on notifications for issue of Rebate of State Levies (RoSI) for Shipping Bills prior to 07.03.2019, under a scrip mechanism, procedure for applying.



recovery mechanism and the new Aayat Niryat Form ANF-4SL is notified. It is also notified that RoSL scrips would be available only for those shipping bills which have been transmitted from the ICEGATE server to DGFT server and for which exporters have not received any RoSL amount.


13/10/2020

(Amit Yadav)

Director General of Foreign Trade
Ex-Officio Additional Secretary to the Government of India
Email: dgft@nic.in

[Issued from File no. 01/61/180/14/AM21/PC-3]

Annexure to the Public Notice Number 25 Dated 13 October, 2020

ANF - 4SI.

Application Form to apply for the Scheme for Rebate of State Levies (RoSL) as notified in the para 4.97 and 4.98 of the Handbook of Procedures 2015-20

Guidelines for Applicants:

1. Kindly refer to Para 4.97 and 4.98 of the HBP 2015-20 and Gazette Notifications published by the Ministry of Textiles on ROSL, and declarations in the ANF-4SI. before submitting any application online.
2. Only those shipping bills should be applied for a scrip under RoSL for which Drawback has been disbursed and RoSL has not been disbursed at the time of submission
3. In the online module:
 - i. Commission amount of upto 12.5% of FOB value would be counted for calculation of entitlement under RoSL and any excess beyond 12.5% shall not be counted for calculation of Rebate amount. The exporter may note that they should fill the Commission, insurance and freight amounts in the online e-BRC repository module before linking the e-BRCs with the Shipping bills.
 - ii. The exporters must fill the above values if the amounts under Commission, Insurance and Freight have been included in the realized value in the relevant e-BRC in the e BRC repository.
 - iii. The system would calculate the rebate after adjusting the values as above from e BRC and would issue rebate on such adjusted e-BRC or FOB whichever is less.
 - iv. Applicant is required to select the details of one shipping bill at a time. A maximum of 50 shipping bills can be selected and submitted for rebate in one application.

Part A

1.	Applicant Details:									
i	IEC No.									
ii	Name of the IEC									
iii	Address									

Ag

iv	Telephone No	
v	Valid / Active Email ID	

Part B

2. Application Details:

- i. Export Licensing period [pl. specify the period in which export has been made, based on Let export date (Para 9.12 of HBSP) from the drop down in the online module]:
- ii. Date of filing of Application:
- iii. EDI Port of Export for this Application:

3. Shipping Bill Details: Shipping Bills and e BRCs would be available in the shipping bill repository online. Applicants are required to select the shipping bills and all relevant e-BRCs and build their application. Manual feeding of details for EDI shipping bills would not be possible.

4. Number of Split Certificates required (in multiples of Rs 5 lakhs each):

5. Port of Registration for the purpose of imports. (The port of registration shall be one of the EDI ports from which exports have taken place)

6. Declaration / Undertaking

I	<p>I/We hereby certify that :</p> <p>A. the entity for whom the application has been made have not been penalized/ have been penalized (choose as applicable) under any of the following Acts (as amended from time to time):</p> <p>(i) The Customs Act, 1962, (ii) The Central Excise Act 1944, (iii) Foreign Trade (Development & Regulation) Act 1992, (iv) The Foreign Exchange Management Act, 1999; and (v) The Conservation of Foreign Exchange, Prevention of Smuggling Activities Act, 1974 (vi) GST Acts, 2017</p> <p>B. None of the Directors / Partners / Proprietor / Karta / Trustees of the company /firm /HUF/Trust, (as the case may be), is/are a Director(s) / Partner(s) / Proprietor / Karta / Trustee in any other Company/ firm / entity which is on the Denied Entity List (DEL) of DGFT;</p> <p>C. Neither the Registered Office of the company / Head Office of the firm / nor any</p>
---	--

	of its Branch Office(s)/ Unit(s)/ Division(s) has been declared a defaulter and has otherwise been made ineligible for undertaking import / export under any of the provisions of the Policy;
2	I/We undertake to abide by the provisions of the Foreign Trade (Development and Regulation) Act, 1992, as amended from time to time, the Rules and Orders framed there under, the Foreign Trade Policy, the Handbook of Procedures 2015-20 as amended from time to time.
3	I understand that only those Shipping bills are submitted by me in this application for which RoSL amount has not been disbursed to me till date by the CBIC.
4	I declare that I have received Drawback for the shipping bills submitted in this application and no enquiry/ order for any excess/undue incentive under FTP or Drawback already received under these shipping bills is in progress/ served to me/ pending at the time of submitting this application. I also understand that any decision taken with respect to Drawback claimed on the subject shipping bills, including in cases of disputes, shall apply mutatis mutandis to the rebate issued under RoSL scrip. I also understand that if Drawback claimed on the shipping bills [for which RoSL under scrip mechanism is issued to me through this application] gets reduced / reversed by the CBIC (Central Board of Indirect Taxes and Customs) in future, I would surrender the proportionate excess amount already received under RoSL scrip suo-motu.
5	I have gone through the para 3.06 (b) of the HBP 2015-20 and am submitting this instant ROSL application to my jurisdictional Regional Authority as per Appendix 1A.
6	I hereby declare that I have read the provisions of the para 4.98 of the HBP 2015-20 regarding the Recovery Mechanism. I declare that none of the consignments in respect of which claim is filed in this application has been subsequently returned. In case it is returned in future, I undertake to refund the rebate granted with interest rates as prescribed under section 28AA of Customs Act, 1962.
7	I hereby declare that this application does not contain any exports in contravention of provisions as specified in the Ministry of Textiles Gazette Notifications on RoSL in this regard. I declare that, I have not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism and I am eligible for the rebate claimed for. Further, declare that an Internal Complaints Committee (ICC), where applicable, in pursuance of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.
8	I/We hereby certify that that particulars and statements made in this application are true and correct and nothing has been concealed or held there from. I/We fully understand that any information furnished in the application if found incorrect or false will render me/us liable for any penal action or other consequences as may be

By

	prescribed in law or otherwise warranted.
9	I hereby certify that I am authorized to verify and sign this declaration as per Paragraph 9.06 of the Foreign Trade Policy.

Tick the box as acceptance of declaration/ undertaking and submit

Signature of the Applicant	To be Digitally Submitted in the E com module with the help of a Digital Signature
----------------------------	--


