

12<sup>th</sup> January 2022

To: ACMA Members

**Request for data on issues relating to errors or anomalies in RoDTEP Rates**

The Government of India has constituted a Committee to determine RoDTEP Rates for AA/EoU/SEZ exports and to give supplementary reports/ recommendations on issues or representation relating to errors or anomalies. **This review may not be general and restricted to only removing apparent errors or anomalies, as pointed out by the various trade associations.**

In this connection, Members are requested to provide data w.r.t. inputs used in specified proforma (Annexure I and II) by giving proper justification.

**While providing the data for RoDTEP rates for AA/ EoU/ SEZ exports in specified Proforma ( Annexure-I), following aspects should be considered :**

- (a) Data provided should be complete for the exports made during the period 1.10.2019 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/styes 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.
- (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 Government 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 Unites (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 Government notifications regarding taxes/levies like electricity duty, mandi tax etc. In addition, 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.

**Further, it is also requested to provide data with respect to inputs used in the respective export products in the specified Proforma (Annexure II) giving proper justification for considering the rate given to be anomalous and need for review of such rates.**

- (a) Data provided should be complete for the exports made during the period 1.10.2019 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/styes 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.
- (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 Government 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, mandi tax 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 the Customs/ Central Excise Department if required to verify the correctness of the information.

An illustrative list of various duties/taxes/levies that might remain unrefunded is enclosed as **Annexure III**.

Members are requested to send requisite information/data to Drawback Division at [hasan.ahmed@gov.in](mailto:hasan.ahmed@gov.in) and [shakti.singh1981@gov.in](mailto:shakti.singh1981@gov.in) latest by 20<sup>th</sup> January 2022.

You may also mark your submission to the ACMA secretariat at [sushil.raiput@acma.in](mailto:sushil.raiput@acma.in) /[ankit.dhiman@acma.in](mailto:ankit.dhiman@acma.in)



Secretary

Circular No.: ACMA/2021-2022/21