



**OFFICE OF THE COMMISSIONER OF CUSTOMS, N.S-II
JAWAHARLALNEHRU CUSTOMS HOUSE, NHVA SHEVA
RAIGAD DISTRICT, URNA TALUKA MAHARASTRA STATE 400707**

STANDING ORDER NO 63/2016

F No: S/12- Gen-Misc- 437 /2016-17 DBK/NS-II,JNCH

Dated. 26.10.2016

Sub: Implementation of Rebate of State Levies (ROSL) Scheme

1. Attention of the staff members is invited to the Public Notice no /2016 dated /10/2016 on the subject enumerating the scheme for implementation of Rebate of State Levies on textile garments (ROSL) notified vide Notification Nos. 12020/03/2016-IT dated 12.8.2016 and 31.8.2016 by the Ministry of Textiles. The same notification also notifies the rates of rebate in Schedule I and Schedule II. Additionally, CBEC has issued Board Circular 043/2016-Cus dt.31.08.2016 which provides the guideline framework for implementation of this scheme.
2. In the ROSL scheme, the Central Govt. provides rebate of State levies comprising of State VAT/CST on inputs including packaging, fuel, duty on electricity generation and duties and charges on purchase of grid power, as accumulated through the stages of production from yarn to finished garments.
3. The ROSL scheme is not mandatory for an exporter. Therefore, an exporter has to make a conscious choice to opt for the ROSL scheme by making a claim for rebate in the Shipping Bill in acceptance of terms and conditions of the ROSL scheme (included under the aforementioned Circular) along with a declaration of eligibility for the rate and rebate. The rebate amount would be credited into the Exporter's A/C mentioned for drawback automatically after processing. Hence Exporters shall ensure that the Account No. already registered for drawback disbursal is live and valid. The disbursal shall be in parallel with drawback albeit separately. The status of disbursal would be displayed on ICEGATE separately
4. The claim cum declaration of eligibility has to be made by the exporter by using specified scheme codes for drawback exports, at the item level. The options in permutation with the ROSL Scheme are being provided with separate scheme-codes as listed below:

Scheme Code	Description
60	Drawback and ROSL
61	EPCG, Drawback and ROSL
64	Drawback, Spl AA (4.04A) and d ROSL
65	EPCG, Drawback, Spl AA(4.04A) and ROSL

5. For EDI shipping bill, selection of the scheme-code involving ROSL scheme at the time of export will itself amount to making claim cum declaration of eligibility and this will be the only means to make the claim. Any other means of claim shall not be accepted.

6. Shipping Bills which are filed prior to 20-09-2016 but for which LEO is given on or after 20-09-2016 are also eligible for ROSL. Such Shipping Bills which have not claimed the scheme code may need to be amended before LEO to avail this benefit. In the absence of proper scheme codes, the ROSL benefit would not be available.

7. The amount of rebate is calculated using the FOB value and the rates and caps of rebate specified in the ROSL scheme. (For further details refer to Para 7 of CBEC Circular 043/2016-Cus). To facilitate exporters, necessary changes have been made to reflect the rebate amount in the shipping bill check list, during export processing and in the print out of post-LEO shipping bill. [While changes have been made in the Service centre checklist, RES providers may provide similar option in their packages for facilitation of trade].

8. The following changes have been made in the Shipping Bill Checklist & ICEGATE for Exporters to confirm that their choice has been reflected correctly in the system

- a. The ROSL Amount is printed at the Shipping bill level as well as at the item level for the items where option has been exercised by giving a scheme code.
- b. The option and total ROSL amount thus claimed is reflected in the SB Enquiry available on the ICEGATE website.
- c. Declaration-cum-eligibility as detailed below is printed on the checklist.
 - i. *“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 rate and 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 Re-dressal) Act, 2013 has been constituted.”*

9. The above changes were effective from the 20th September, 2016. The details of the scheme can be found in the aforementioned circulars in Para 1.

10. As soon as the shipping bill is registered with the customs, officers should ensure compliance of declarations and correct rates as per the schedule I and schedule II as the case may be.

Difficulties, if any, may be brought to the notice of the undersigned.

(M R MOHANTY)
COMMISSIONER OF CUSTOMS

Copy to

1. The Chief Commissioner of Customs, Mumbai Zone-II, Nhava-Sheva.
2. All Commissioners of Customs, JNCH, NhavaSheva.
4. Addl./Joint Commissioners of Customs, JNCH, NhavaSheva
5. .ACs/DCs, JNCH, NhavaSheva.
6. AC/Drawback, Nhavasheva.
7. CAO, Drawback, NhavaSheva.
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