



**OFFICE OF THE COMMISSIONER OF CUSTOMS NS- II
JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA-SHEVA, RAIGAD, MAHARASHTRA – 400 707**

PUBLIC NOTICE NO. 38/2017

F. NO. S/12-Gen-Misc-476/2016-17DBK/NS-II, JNCH

Date: 23.03.2017

**Sub: Rebate of State Levies(RoSL) on Export of Made-up articles-
Implementation by CBEC- reg.**

Attention of all Exporters/Customs brokers /members of Trade is invited to the scheme for implementation of Rebate of State Levies on export of made-ups (ROSL-Made-ups) notified vide NotificationNo.12015/47/2016-IT dated 03.01.2017 by Ministry of Textiles. Further, the Central Government (Ministry of Textiles) has issued Notification No.12015/47/2016-IT dated 15.3.2017 notifying the rates of rebate in Schedule 3. Additionally, CBEC has issued Board Circular No. 08/2017-Cus dtd. 20.03.2017 which provides the guideline framework for implementation of this scheme.

2. ROSL for made-ups Scheme:

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 made-ups. There is no need for separate application or supporting documents except for making a specific choice in the Shipping bill. The rebate amount would be credited into the Exporter's A/C mentioned for drawback automatically after processing.

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 acceptance terms and conditions of the ROSL scheme (including under the aforementioned Circular) alongwith a declaration of eligibility for the rate and rebate.

3.OPTING FOR ROSL SCHEME:

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 |

For EDI shipping bill, selection of the scheme-code involving ROSL scheme at the time of export shall itself amount to making claim cum declaration of eligibility. For EDI shipping bill this shall be the only means to make the claim. Any other means of claim shall not be accepted. Shipping Bills which are filed prior to 23.03.2017 but for which LEO is given on or after 23.03.2017 are also eligible for ROSL. Such Shipping Bills which have not claimed the scheme code as listed above, 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.

4.ROSL Rebate:

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 CBEC Circular 08/2017-Cus). As the Scheme is extension of ROSL for garments, all changes applicable to ROSL for garments apply mutatis mutandis to ROSL for made-ups.

5. Ensuring availment of ROSL:

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.

1. 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.
2. The option and total ROSL amount thus claimed is reflected in the SB Enquiry available on the ICEGATE website.
3. Declaration-cum-eligibility as detailed below is printed on the checklist.
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 Work place (Prevention, Prohibition and Redressal) Act, 2013 has been constituted.

RES vendors may ensure that their RES versions are compliant to changes in (1) & (3) as stated above. SB Message format has also been revised accordingly.

6. ROSL Disbursal:

ROSL for Made-ups would be disbursed in similar manner as ROSL for garments. For speedy disbursal, Exporters may ensure that the Account No. already registered for drawback disbursal is live and valid, as the ROSL disbursal would be made to the same account. The disbursal shall be in parallel with drawback albeit separately. The status of disbursal would be displayed on ICEGATE separately.

8. The above changes would be effective from the 23rd March 2017. Difficulties, if any, maybe brought to the notice of undersigned.

Sd/-
(M.R.MOHANTY)
COMMISSIONER OF CUSTOMS, NS-II, JNCH

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