

Advisory for RoDTEP (Remission of Duties and Taxes on Exported Products) Incentive Scheme

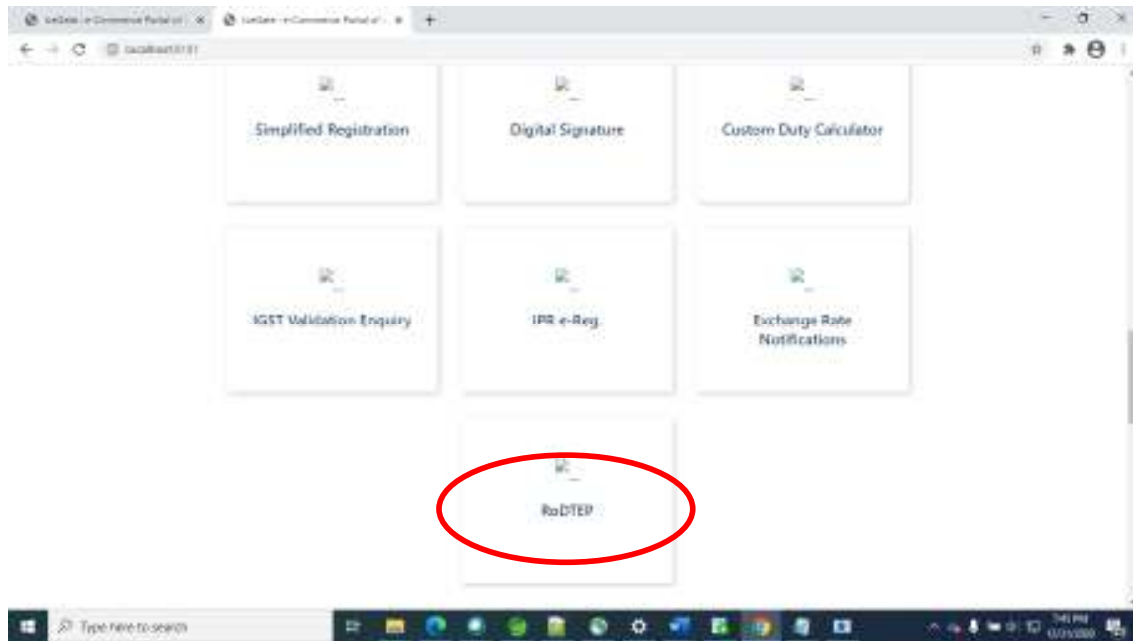
A new scheme, RoDTEP (Remission of Duties and Taxes on Exported Products) has been launched by the government for exporters. The scheme provides for rebate of Central, State and Local duties/taxes/ levies which are not refunded under any other duty remission schemes. The broad provisions are as under:

- I. To avail the scheme exporter shall make a claim for RoDTEP in the shipping bill by making a declaration.
 - II. Once EGM is filed, claim will be processed by Customs.
 - III. Once processed a scroll with all individual Shipping Bills for admissible amount would be generated and made available in the users account at ICEGATE,
 - IV. User can create RoDTEP credit ledger account under Credit Ledger tab. This can be done by IECs who have registered on ICEGATE with a DSC.
 - V. Exporter can log in into his account and generate scrip after selecting the relevant shipping bills.
2. As of now the users can log into their ICEGATE account and create the RoDEP Credit Ledger Account, as scrip generation provision will be made functional on the issuance corresponding notification by the department and availability of the budget. Implementation of scheme in Custom Automated System has been developed. Details attached as Annexure A.
3. This advisory is a complete step-by-step guide for the user to create a RoDTEP credit ledger account, generate scrips and transfer the scrips to any other IEC.

A) RoDTEP (Credit Ledger) Account Creation:

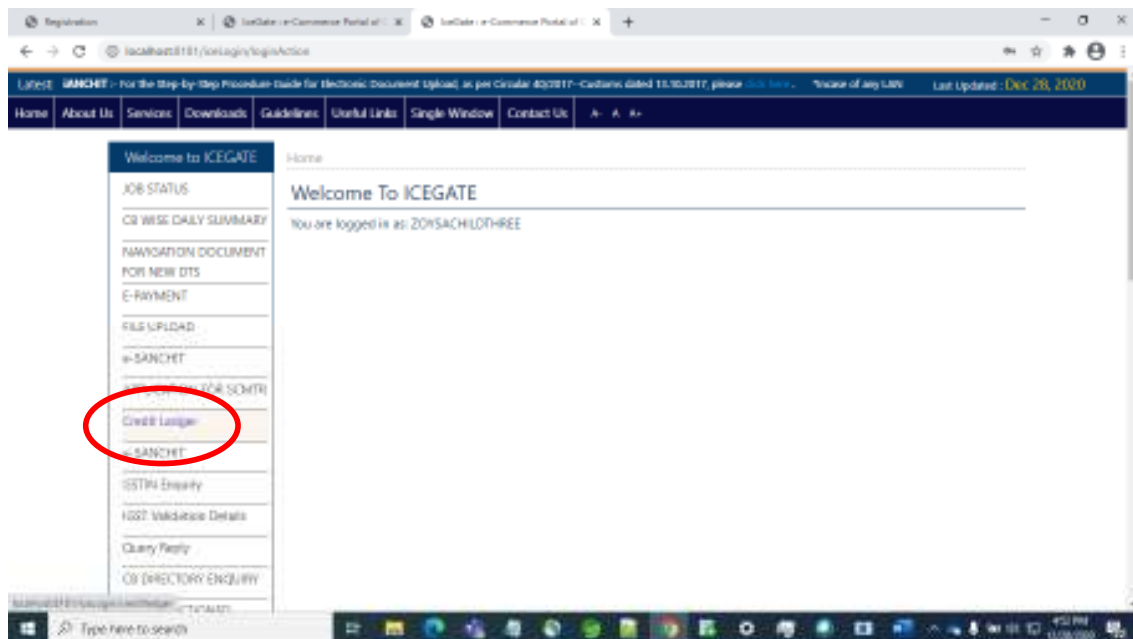
RoDTEP Credit Ledger can be used by the Importer/Exporter/CHA only after creating a successful credit ledger account at ICEGATE. Below are the steps to create a RoDTEP Credit Ledger Account with ICEGATE.

Step 1) User can select the option of RoDTEP (credit ledger) account creation by clicking on the "RoDTEP" tab under the "Our Services" section of <https://www.icegate.gov.in/> as indicated below.



Step 2) User will be directed to the login page. After log in using valid credentials, user will be able to see the Credit Ledger option on the left panel as shown below. If user is not registered they can get themselves registered as per advisory through this link:

<https://icegate.gov.in/Download/JavaSetupForDSC.pdf>



Step 3) Since the user has not created a credit ledger account initially, the following page will be displayed. The user can select the scheme name from the drop-down as RoDTEP.

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Welcome to ICEGATE

JOB STATUS

CB WISE DAILY SUMMARY

NAVIGATION DOCUMENT FOR NEW DTIS

E-PAYMENT

FILE UPLOAD

e-SANCHIT

APPLICATION FOR SCMTX

Credit Ledger

GSTIN Enquiry

IGST Validation Details

Query Reply

CB DIRECTORY ENQUIRY

ROSL SANCTIONED STATUS

IGST SCROLL SANCTIONED STATUS

AD Code Details

VIEW PROFILE

Credit Ledger

Currently You do not have any Credit Ledger Account. Please Select Scheme and click on below Button To create Account

Scheme Name: Please Select Scheme

Create Credit Ledger Account

Step 4) After Credit Ledger account creation is done by the user, a grid view with the following details will be displayed to the user.

User can perform various operations mentioned as follows from this Home Page:

- Scroll Details
- Scrip Details
- Transaction Details
- Transfer Scrip
- Approve Scrip Transfer

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Welcome to ICEGATE

JOB STATUS

CB WISE DAILY SUMMARY

NAVIGATION DOCUMENT FOR NEW DTIS

E-PAYMENT

FILE UPLOAD

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Credit Ledger

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IGST Validation Details

Query Reply

CB DIRECTORY ENQUIRY

ROSL SANCTIONED STATUS

IGST SCROLL SANCTIONED STATUS

AD Code Details

VIEW PROFILE

Home » Credit Ledger

Credit Ledger

Account Number: URNAL

SCHEME NAME	SCHEME ACCOUNT BALANCE(INE)	ACCOUNT STATUS	CREDIT ACCOUNT OPENING DATE	LAST CREDIT ACCOUNT OPERATING DATE
RODTEP	350.0	A	12/10/20	12/02/20

Scroll Details Scrip Details Transaction Details Transfer Scrip Approve Scrip Transfer Add More Schemes

B) Scrip Management Module:

1) Scrip Generation

Step 1) From the credit ledger Home Page as shown below, user has to select Scroll Details Tab for scrip generation.

The screenshot shows the ICEGATE Credit Ledger Home Page. The left sidebar contains a list of links: Welcome to ICEGATE, JOB STATUS, CB WISE DAILY SUMMARY, NAVIGATION DOCUMENT FOR NEW DTS, E-PAYMENT, FILE UPLOAD, e-SANCHIT, APPLICATION FOR SCMT, Credit Ledger, GSTIN Enquiry, IGST Validation Details, Query Reply, CB DIRECTORY ENQUIRY, ROSL SANCTIONED STATUS, IGST SCROLL SANCTIONED STATUS, AD Code Details, and VIEW PROFILE. The main content area is titled 'Credit Ledger' and shows 'Account Number: URMAL'. Below this is a table with columns: SCHEME, SCHEME ACCOUNT, ACCOUNT, CREDIT ACCOUNT OPENING, and LAST CREDIT ACCOUNT OPERATING. The table has one row with values: SCHEME NAME, BALANCE(BNR), STATUS, DATE, and DATE. The 'SCHEME NAME' column is highlighted with a red circle. Below the table are several buttons: 'Scroll Details', 'Scrip Details', 'Transaction Details', 'Transfer Scrip', 'Approve Scrip Transfer', and 'Add More Schemes'.

Step 2) User is provided with the feature of selecting Shipping bills/scrolls for which the scrips are to be generated. User has to select RoDTEP under scheme name and location as mentioned below:

The screenshot shows the ICEGATE Scrip Details (Scrip not generated) form. The form has a title 'Scrip Details(Scrip not generated)'. It contains a table with columns: Account Number, Scheme, Scheme Name, and Location. The 'Scheme' column is highlighted with a red circle. Below the table are two dropdown menus: 'Please Select Scheme' and 'Please Select Location'. A 'Submit' button is located at the bottom right of the form.

Step 3) An error message will be displayed if the scheme (mandatory) is not selected.

The screenshot shows the ICEGATE Credit Ledger Scroll Details page. The breadcrumb trail is 'Home > Credit Ledger > Scroll Details (Scrip not generated)'. The page title is 'Scrolls Details (Scrip not generated)'. A red error message states: '* Please select Scheme'. Below this, there are three input fields: 'Account Number' (with value 'SICHM'), 'Scheme' (with a dropdown menu showing 'Please Select Scheme'), and 'Location' (with a dropdown menu showing 'Please Select Location'). A red 'Submit' button is at the bottom right of the form.

Step 4) User can view and select the shipping bills and can generate the scrip.

The screenshot shows the ICEGATE Credit Ledger Scroll Details page. The breadcrumb trail is 'Home > Credit Ledger > Scrip Generation'. The page title is 'Scroll Details'. Below the title, there are three input fields: 'Account Number' (with value 'SICHM'), 'Scheme Name' (with value 'BD'), and 'Location' (with value 'BIMAR'). Below these fields, there is a table with the following columns: 'S.No.', 'SB Number', 'SB Date', 'Scroll Number', 'Scroll Date', 'Scroll Type', and 'Sanctioned Amount'. The table contains one entry with the following values: '1', '1012345', '24-11-2020', '1081/2020', '24-11-2020', 'L', and '200'. A red 'Generate Scrip' button is at the bottom right of the table. Below the table, it says 'Showing 1 to 1 of 1 entries' and 'PreviousNext'.

Step 5) Scrip will be generated for the selected shipping bill/ scroll. After successful Scrip Creation the following message will be displayed on the screen.

The screenshot shows the ICEGATE Credit Ledger page. On the left is a navigation menu with options like JOB STATUS, CB WISE DAILY SUMMARY, and others. The main content area is titled 'Scroll Details' and displays a message: '* Scrip no. 2012300802 has been generated successfully.' Below this is a form with fields for Account Number (SCHEM), Scheme (RCDTEP), and Location (CHENNAI SEA (IMMAAT)). A 'Submit' button is at the bottom right of the form.

2) Viewing Scrip details:

Step 1) In the credit Ledger home page, user can select on the Scrip Details Tab to view the scrip details which has been generated.

The screenshot shows the ICEGATE Credit Ledger page with the 'Scrip Details' tab selected. The page displays a table with columns: SCHEME, SCHEME ACCOUNT, ACCOUNT, CREDIT ACCOUNT OPENING, and LAST CREDIT ACCOUNT OPERATING. The table contains one row with the following data: NAME, BALANCE(INR), STATUS, DATE, and DATE. Below the table, there are several buttons: 'Scrip Details', 'View Scrip Details', 'Transfer Scrip', 'Approve Scrip Transfer', and 'Add More Schemes'. The 'Scrip Details' button is circled in red.

Step 2) A unique Scrip Number will be generated and tagged to every user. A credit entry will be made in the credit Ledger for that user. User can view scrip details after selecting from the following options in the scrip status drop down:

1. Active- Scrip which is still in active state
2. Utilize- Scrip which is utilized by the user
3. Transferred- Scrip for which the transfer request is approved by the transferee to whom the user has initiated transfer
4. Transfer Pending- Scrip which is transferred by the user to another IEC holder but the latter has not approved the transfer request.
5. Expired- Scrip which is expired

6. Transfer Rejected- Scrip which is rejected by the transferor (who has initiated the scrip transfer request) or the transferee (to whom scrip transfer request is sent)
7. All- All scrips generated

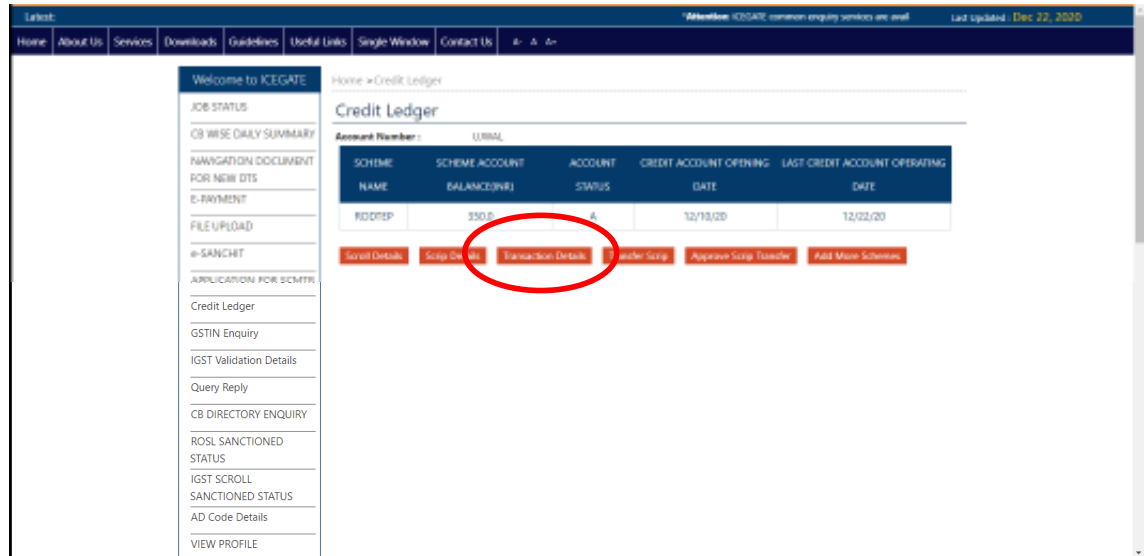
Step 3) Once the mandatory fields are selected, the data can be viewed in grid. User should be able to view the last 10 entries by default from the credit ledger. The user can click on next or previous link in case of more than 10 entries. The description of the data is given below:

1. Scroll Number: Unique scroll number
2. Scrip Number: Unique scrip number
3. Scrip Issue Date: Date on which scrip is generated
4. Scrip Expiry Date: Date on which the scrip will expire
5. Scrip Issued Amount: Amount for which the scrip is issued.
6. Scrip Balance Amount: Total balance after the scrip has been utilized.
7. Scrip Transfer Date: Date on which the transfer has been approved by the IEC to whom the scrip is transferred. This will be blank if transfer is not initiated.
8. Scrip Status: based on what scrip status user has previously selected as explained in the previous step (step 2)

SCROLL NUMBER	SCRP NUMBER	SCRP ISSUE DATE	SCRP EXPIRY DATE	SCRP ISSUED AMOUNT IN INR	SCRP BALANCE AMOUNT IN INR	SCRP TRANSFER DATE	SCRP STATUS
1806/2828	2812080804	24-Dec-2020	24-Dec-2021	350.0	350.0	25-Dec-2020	ACTIVE
1801/2828	2812080805	24-Dec-2020	24-Dec-2021	280.0	280.0	25-Dec-2020	ACTIVE

3) Transaction Details:

Step 1) In the credit Ledger Home Page, User can view the Transaction Details by clicking the tab as shown below:



Step 2) User should be able to view the transactions basis multiple search criteria like start date, end date and transaction type. The Transaction Type field has a drop down with the following options to select. User can select the appropriate field:

1. Issued: To view the scrips been generated. The transaction status will be Complete for this transaction type.
2. Utilized: To view the scrips which are utilized. The transaction status will be Complete for this transaction type.
3. Transferred: To view the scrips which are transferred to another IEC holder. The transaction status will be Complete for this transaction type.
4. Transfer Pending: To view the scrips for which the approval for transfer is pending. The transaction status will be Pending for this transaction type.
5. All: To view all types of scrips.

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Welcome to ICEGATE

Home » Credit Ledger » Transaction Details

Transaction Details

Account Number: 5488001395
 Scheme Name: Please Select Scheme
 Start Date:
 End Date:
 Transaction Type: --Select--
 Submit

Navigation Links:
 JOB STATUS
 CB WISE DAILY SUMMARY
 NAVIGATION DOCUMENT FOR NEW DTS
 E-PAYMENT
 FILE UPLOAD
 e-SANCHIT
 Credit Ledger
 GSTIN Enquiry
 IGST Validation Details
 Query Reply
 CB DIRECTORY ENQUIRY
 ROSL SANCTIONED STATUS
 IGST SCROLL SANCTIONED STATUS
 AD Code Details
 VIEW PROFILE

Step 3) After selecting the appropriate fields, data will be displayed in a grid format as shown below:

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Welcome to ICEGATE

Home » Credit Ledger » Transaction Details

Transaction Details

Account Number: 5488001395
 Scheme Name: BOOTEP
 Start Date:
 End Date:
 Transaction Type: --Select--
 Submit

SCRIP NUMBER	TRANSACTION AMOUNT (INR)	CREDIT/DEBIT	TRANSACTION NUMBER	TRANSACTION DATE	TRANSACTION TYPE	TRANSACTION STATUS
2012000005	200.0	CR	1000000326	25-DEC-2020	TRANSFERRED	COMPLETE
2012000004	350.0	CR	1000000325	25-DEC-2020	TRANSFERRED	COMPLETE

Navigation Links:
 JOB STATUS
 CB WISE DAILY SUMMARY
 NAVIGATION DOCUMENT FOR NEW DTS
 E-PAYMENT
 FILE UPLOAD
 e-SANCHIT
 APPLICATION FOR SCMTN
 Credit Ledger
 GSTIN Enquiry
 IGST Validation Details
 Query Reply
 CB DIRECTORY ENQUIRY
 ROSL SANCTIONED STATUS
 IGST SCROLL SANCTIONED STATUS
 AD Code Details
 VIEW PROFILE

4) Scrip Transfer:

Any user who has created a credit ledger account can transfer a scrip to another user. The user to which the scrip is to be transferred also needs to have a valid credit ledger account.

Below are the steps for scrip transfer:

Step 1) From the credit ledger Home page, user can select the “Transfer scrip” tab to transfer a particular scrip to any other user.

The screenshot shows the ICEGATE Credit Ledger interface. The left sidebar contains a menu with options like 'JOB STATUS', 'CB WISE DAILY SUMMARY', 'NAVIGATION DOCUMENT FOR NEW DTS', 'E-PAYMENT', 'FILE UPLOAD', 'e-SANCHIT', 'APPLICATION FOR SCMTX', 'Credit Ledger', 'GSTIN Enquiry', 'IGST Validation Details', 'Query Reply', 'CB DIRECTORY ENQUIRY', 'ROSL SANCTIONED STATUS', 'IGST SCROLL SANCTIONED STATUS', 'AD Code Details', and 'VIEW PROFILE'. The main content area is titled 'Home » Credit Ledger' and 'Credit Ledger'. It displays a table with columns: SCHEME, SCHEME ACCOUNT, ACCOUNT, CREDIT ACCOUNT OPENING, and LAST CREDIT ACCOUNT OPERATING. The table has one row with values: RDDEP, 330.0, 1, 12/13/20, and 12/02/20. Below the table, there are several buttons: 'Scrip Details', 'Scrip Details', 'Transaction Details', 'Transfer Scrip' (circled in red), 'Remove Scrip Transfer', and 'Add More Schemes'.

Step 2) The user can select the appropriate scrip to be transferred from the generated scrips. The list of the generated scrips is available in the drop-down menu along the “Scrip Available” Option.

The screenshot shows the ICEGATE Scrip Transfer interface. The left sidebar is the same as in the previous screenshot. The main content area is titled 'Home » Credit Ledger » Transfer Scrip' and 'Scrip Transfer'. It displays a form with fields for 'Account Number' (set to 'SCHEM') and 'Scrip Available' (a dropdown menu showing 'Please Select Scrip').

Step 3) After appropriate scrip selection, user can view scrip amount and enter IEC of the user to which the scrip is to be transferred. These details, of the IEC holder to whom the user wants to make transfer, can be entered in the textbox alongside “Enter Transferee” option.

The screenshot shows the ICEGATE Scrip Transfer interface with the 'Enter Transferee' option visible. The left sidebar is the same as in the previous screenshot. The main content area is titled 'Home » Credit Ledger » Transfer Scrip' and 'Scrip Transfer'. It displays a form with fields for 'Account Number' (set to 'SCHEM'), 'Scrip Available' (a dropdown menu showing '201208081'), 'Scrip Amount (IN INR)' (set to '330'), and 'Enter Transferee' (a text input field). Below the 'Enter Transferee' field, there is a button labeled 'Generate IIT and reply'.

Step 4) OTP is generated and sent to the user who has initiated the transfer on the registered mobile number and email ID. It has to be entered by that user to transfer the scrip successfully. This OTP is valid for a window of 15 minutes only.

The screenshot shows the ICEGATE web portal interface. The top navigation bar includes links like Home, About Us, Services, Downloads, Guidelines, Useful Links, Single Window, and Contact Us. The left sidebar contains a 'Welcome to ICEGATE' message and a list of services including JOB STATUS, CB WISE DAILY SUMMARY, NAVIGATION DOCUMENT FOR NEW DTS, E-PAYMENT, FILE UPLOAD, e-SANCHIT, APPLICATION FOR SCMTX, Credit Ledger, GSTIN Enquiry, IGST Validation Details, Query Reply, CB DIRECTORY ENQUIRY, ROSL SANCTIONED STATUS, IGST SCROLL SANCTIONED STATUS, AD Code Details, and VIEW PROFILE. The main content area is titled 'Credit Ledger' and displays a 'Verify OTP' form with an 'Enter OTP' input field and a 'Transfer Now' button.

Step 5) If the user has entered wrong OTP to transfer the scrip, an error message to select a valid OTP will be generated on the screen as shown below.

This screenshot shows the same ICEGATE interface as the previous one, but with an error message. The 'Enter OTP' field now contains the text '70358'. Above the input field, a red error message reads 'Please enter Valid OTP'. The 'Transfer Now' button remains visible below the input field.

Step 6) After successfully transferring the request, Scrip will be viewed in a grid on the same page. User who has initiated the transfer scrip request can cancel the request at this stage using the cancel button as shown below.

Welcome to ICEGATE

Home » Credit Ledger » Transfer Scrip

Scrip Transfer

Account Number:
Scrip Available:

SCRIP NUMBER	SCRIP ISSUE DATE	SCRIP EXPIRY DATE	SCRIP ISSUED AMOUNT (IN INR)	SCRIP TRANSFER DATE	ACTION
2012000008	23-Sep-2020	23-Sep-2021	0000		Cancel

5) Approve Scrip Transfer Request

Step 1) An approval request is sent to the IEC for whom transfer request has been initiated by the user. This IEC holder who has to approve the request needs to login, select credit ledger tab from the left panel. He will have to create a Credit ledger account if not already created as mentioned in the 3 step process of Part A (RoDTEP (Credit Ledger) Account Creation) of this module.

Step 2) From the credit ledger Home page, the user to whom a scrip is transferred can approve/cancel the transfer scrip request by clicking on the “Approve Scrip” tab as shown below:

Welcome to ICEGATE

Home » Credit Ledger

Credit Ledger

Account Number:

SCHEME NAME	SCHEME ACCOUNT BALANCE(INR)	ACCOUNT STATUS	CREDIT ACCOUNT OPENING DATE	LAST CREDIT ACCOUNT OPERATING DATE
RIDOTEP	350.0	A	10/11/20	12/02/20

[Scrip Details](#) [Scrip Details](#) [Transaction Details](#) [Transfer Scrip](#) [Approve Scrip Transfer](#) [Add More Schemes](#)

Step 3) User can view all scrips, which are transferred to him. User can cancel the request as well by clicking on the cancel button, if does not wish to accept the scrip.

Home » Credit Ledger » Approve Scrip Transfer

Approve Scrip Transfer

Show 1 to 1 entries

S.No.	Scrip Number	Scrip Issue Date	Scrip Expiry Date	Scrip Amount	Cancel Scrip	Approve Scrip
1	2012080801	22-12-2020	22-12-2021	395.0	Cancel	Approve

Showing 1 to 1 of 1 entries

Previous1Next

Step 4) The transferee wants to approve the transfer scrip request after clicking the approve button, Transfree has to fill a valid OTP. After clicking the Approve button, the transferee is directed to fill OTP as shown below. This OTP is generated and sent to the transferee over registered Mobile number and email ID and is valid only for 15 minutes. In case the user fails to enter a valid OTP in 15 minutes, the user is redirected to generate a new OTP.

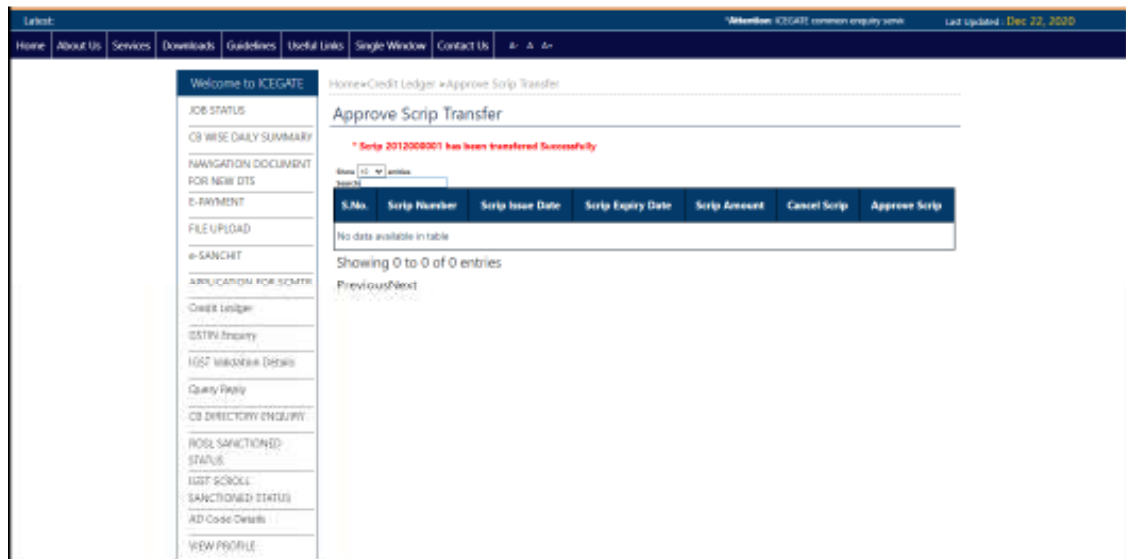
Home » Credit Ledger » Verify OTP

Credit Ledger

Enter OTP

Approve Scrip Transfer

Step 5) The Scrip will be transferred to Transfree after successful OTP validation. Message is also generated and displayed on the screen as shown below.



Annexure A:

Implementation of RoDTEP Scheme in Customs Automated System – Declarations in Shipping Bill and further processing

Kind reference is drawn to the press note dated 31.12.2020 (copy enclosed) issued by CBIC on the new RoDTEP scheme being operationalized from 01.01.2021. Necessary changes in the System have also been made to accept and process RoDTEP claims. Below is a detailed explanation on the provisions enabled in System in relation to the new scheme:

I. Claim in the Shipping Bill:

- a. W.e.f. 01.01.2021, it is mandatory for the exporters to indicate in their Shipping Bill whether or not they intend to claim RoDTEP on the export items. This claim is mandatory for the items (RITC codes) notified under the new scheme. Since the final list of RITC codes eligible for RoDTEP scheme and the corresponding rates are yet to be notified by the Government, this declaration has been made mandatory for all items in the Shipping Bill starting 01.01.2021.

- b. Unlike Drawback, there is no separate serial numbers based on a schedule for claiming RoDTEP. RoDTEP rates will be notified as per the RITC Code and therefore, there will be no need to declare any separate code or schedule serial number for RoDTEP.
- c. The exporter will have to make following declarations is the SW INFO TYPE Table of the Shipping Bill for each item:

INFO TYPE = **DTY**

INFO QFR = **RDT**

INFO CODE = **RODTEPY** - If RoDTEP is availed

RODTEPN - if not availed.

INFO MSR = **Quantity** of the items in **Statistical UQC as per the Customs Tariff Act** for that item RITC

INFO UQC = **UQC** for the Quantity indicated in INFO_MSR

Additionally, for every item where RODTEPY is claimed in INFO CODE, a declaration has to be submitted in the Statement Table of the Shipping Bill as below.

STATEMENT TYPE = **DEC**

STATEMENT CODE = **RD001**

Submission of the above statement code for RoDTEP availed items would indicate that the exporter has made the necessary declaration as enclosed in **Annexure B**, while claiming RoDTEP benefit.

- d. It may be noted that if RODTEPY is not specifically claimed in the Shipping Bill, no RoDTEP would accrue to the exporter. Even though the items and rates are not notified the Government for RoDTEP yet, the exporters must indicate their intent for claim at the time of Shipping Bill filing itself. Once the rates are notified, System would automatically calculate the RoDTEP amounts for all the items where RODTEPY was claimed. No changes in the claim will be allowed after the filing of the EGM.
- e. There are some checks built in the System to disallow RoDTEP benefit where the benefit of certain other schemes like Advance Authorization, EOU, Jobbing etc. has been availed. While some checks have been built in within the System at the time of filing the Shipping Bill, it is assumed that if the exporter (or the authorized Customs Broker) has submitted the

statement as mentioned in para 2(b) with the Shipping Bill, the claim to RoDTEP has been made with the undertaking that no undue benefit would be availed.

II. Processing of the Claim:

- a. Based on the declarations as per Para I above, System will be processed the eligible RoDTEP.
- b. The Shipping Bills with RoDTEP and/or Drawback claim will now be routed for officer intervention based on Risk based targeting by RMS. All the Shipping Bills will be sent to RMS after the EGM is filed. Based on the input by RMS, Shipping Bills will either come to officer for processing of RoDTEP/DBK benefits or will directly be facilitated to the scroll queue without any officer intervention.
- c. Once the Shipping Bill is processed for DBK and/or RoDTEP either by the officer or as per facilitation by RMS, it will move to the respective scroll queues. In case a suspension is placed on any exporter/Shipping Bill for Drawback, the same will also be applicable for the purpose of scrolling out of RoDTEP benefits.

III. Generation of Scroll:

- a. Options have been made available in System for officers to generate RoDTEP scrolls. However, till the final rates are notified by the Government, these options will remain disabled in System.
- b. Once the scroll is generated, the respective amounts would be available with the exporter as credits on the ICEGATE portal.

IV. Claiming of Credits and Generation of Credit Scrips:

- a. Once the RoDTEP scroll is generated, the credits allowed will be available within their ICEGATE login of the exporter to claim and convert into a credit scrips. In case the exporters have not registered on ICEGATE already with their digital signatures, they may refer to this advisory ([v1.2 Advisory Registration APPROVED.pdf \(icegate.gov.in\)](#)) and complete registration in order to avail the benefits of RoDTEP.
- b. The exporter will be able to club the credits allowed for any number of Shipping Bills at a port and generate a credit scrip for the same on ICEGATE portal. Scrips once generated will

reflect in the exporter's ledger and will be available for utilization in paying eligible duties during imports or for transfer to any other entity having IEC and a valid ICEGATE registration. A detailed advisory for the benefit of the exporter on the scrip generation, ledger maintenance and transfer facilities will be published soon on ICEGATE. These facilities will be made available once the final RoDTEP rates are notified and scrip generation is enabled.

V. Utilization of Scrips in Imports:

- a. These scrips can be used for the payment of import duties as would be notified by CBIC.
- b. The owner of the scrip (either the original exporter beneficiary or any other IEC to whom the scrip was transferred on ICEGATE portal) will be able to use the scrip in the Bills of Entry the same way as any other duty credit scrips issued by DGFT, by giving the details in the license table of the Bill of Entry. The scheme code to be used for these scrips would be "RD" along with the applicable Notification Number.
- c. An option to suspend any RoDTEP scrip will also be made available with the Customs officer once the scrip generation is enabled. If a scrip is under suspension, its utilization or transfer will not be allowed by System.

Annexure B

DECLARATION TO BE FILED AS PART OF SHIPPING BILL OR BILL OF EXPORT FOR EXPORT OF GOODS UNDER RoDTEP SCHEME

"I/We, in regard to my/our claim under RoDTEP scheme made in this Shipping Bill or Bill of Export, hereby declare that:

1. I/ We undertake to abide by the provisions, including conditions, restrictions, exclusions and time-limits as provided under RoDTEP scheme, and relevant notifications, regulations, etc., as amended from time to time.
2. Any claim made in this shipping bill or bill of export is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.

3. I/We undertake to preserve and make available relevant documents relating to the exported goods for the purposes of audit in the manner and for the time period prescribed in the Customs Audit Regulations, 2018.”