

Government Notifies Continuation of Scheme for Rebate of State and Central Taxes and levies on Export of Apparel/Garments and Made-ups;

RoSCTL Promotes enhanced competitiveness in Textiles Sector, Helps boost exports and job creation

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The Government has issued Notification regarding continuation of Scheme for Rebate of State and Central Taxes and levies (RoSCTL) on export of garments and made-ups to enhance competitiveness of these sectors. Government has decided to continue the RoSCTL w.e.f. 01st January 2021 to 31st March 2024 for apparel/garments (under Chapter 61 and 62) and Made-ups (under Chapter 63) in exclusion of RoDTEP for these Chapters with the rates, as notified by the Ministry of Textiles vide Notification no.14/26/2016-IT (Vol.II) dated 08th March 2019 subject to review of rates periodically. A mechanism for such revision shall be decided separately by Ministry of Textiles and Ministry of Finance. However, eligibility criteria under RoSCTL shall remain unchanged. The other textiles products (excluding Chapter 61,62 and 63) which are not covered under the RoSCTL shall be eligible to avail the benefits, if any, under RoDTEP along with other products, as to be finalised by Department of Commerce from the dates which may be notified in this regard.

In pursuance of the decision of the Government of India to rebate all embedded State and Central Taxes and Levies on export of garments and made-ups to enhance competitiveness of these sectors, the Ministry of Textiles vide notification No. 14/26/2016-IT (Vol.II) dated 07.03.2019 notified the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL) which was in force up to 31.03.2020. Vide Notification No 12015/11/2020-TTP dated 17.04.2020, the Government decided to continue the said Scheme w.e.f. 01.04.2020 until such time that the RoSCTL Scheme is merged with Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme without any change in Scheme guidelines and rates, as notified vide Ministry of Textiles' Notification Nos. 14/26/2016-IT (Vol.II) dated 7.3.2019 and 14/26/2016-IT (Vol.II) dated 8.3.2019, respectively.

The Scheme shall be implemented by Department of Revenue with end to end digitization for issuance of transferable Duty Credit Scrip, which will be maintained in an electronic ledger in the Customs system. Duty Credit Scrip under RoSCTL Scheme shall be issued without insisting on realization of export proceeds.

Continuation of RoSCTL for Apparel/Garments and Made-ups will make these products globally competitive by rebating all embedded taxes/levies which are currently not being rebated under any other mechanism. It will ensure a stable and predictable policy regime and provide a level playing field to Indian textiles exporters. Further, it will promote startups and entrepreneurs to export and ensure creation of lakhs of jobs.

[**Click here to view detailed Annexure**](#) on revised guidelines for continuation and implementation of the RoSCTL scheme.

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