



दि प्लास्टिक एक्स्पॉर्ट प्रमोशन कौन्सिल
(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref.No:

Plexh/Cir/392

08.09.2022

To,

All Members of Plexconcil

Dear Sir / Madam,

Subject: Last Chance to submit data for determination of Remission of Duties and Taxes on Exported Products (RODTEP) rates for Advance Authorization shipments.

This has reference to submission of members data for determination of Remission of Duties and Taxes on Exported Products (RoDTEP) rate for Advance Authorisation shipments, we wish to inform you that committee in DOR was constituted for determination of ceiling rates for RODTEP for AA/SEZ/EoU exports and further all EPCs were requested to send the relevant data of units as per the prescribed proforma available for download at [\(RoDTEP format SEZ_EOU_AA etc.xls\)](#)

In this regard Plexconcil has also submitted the data for various HS code (please download the information from [RoDTEP data submission.xls file](#).)

Now the committee has informed that from units availing Advance Authorization benefits, response has been tepid and that insufficient information is available for determination of rates for most tariff lines under Advance Authorization exports.

Therefore, the Government has now allowed the RODTEP Committee an extended time to submit its final recommendations.

In view of the above, members are requested to avail this opportunity and submit the data for the consideration of RODTEP Committee, in the prescribed proforma latest by 19.09.2022.

Please take a note that ONE FORM ONE HS CODE should be there. If the member wish to submit the data for more than one HS code separate form is to be fill. It is also requested to fill the summary sheet for their HS code (please refer the [RoDTEP data submission.xls file](#))

While providing the above data, care should be taken regarding the following aspects —

(a) Data provided should be complete for the exports made during the period 01.10.2019 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/styles 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. An illustrative list of various duties/ taxes/ levies that might remain unrefunded is attached as **Annexure C***

(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 Govt. 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) 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.

Please take a note that the RoDTEP Committee may take a view that in respect of tariff lines for which no data is received, there are no embedded taxes.

Therefore, members are requested to send the full and comprehensive data to the undersigned on or before 19.09.2022 to enable us to compile the information and send it to the RoDTEP committee for consideration.

Best regards,

Bharti Parave

Asst. Director – Trade & Policy

The Plastics Export Promotion Council