



THE PLASTICS EXPORT
PROMOTION COUNCIL

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: PLEXHO/Cir/028

Date: 13.04.2026

To,

All Members of Plexconcil/ COA Members

Dear Sir/Madam,

Subject: Clarification on remission/rebate under RoDTEP and RoSCTL schemes in case of short realisation of sale proceeds

Ref: CBIC Circular No.20/2026-Customs

We wish to inform the above mentioned circular is issued which refers to Board Circular No. 64/2003-Cus dated 21.07.2003 and 33/2019-Customs dated 19.09.2019 regarding Clarification on remission/rebate under RoDTEP and RoSCTL schemes in case of short realisation of sale proceeds.

Key points for Members:

1. Benefits under RoDTEP and RoSCTL are allowed on full FOB value without deducting agency commission and foreign bank charges.
2. Deductions are permissible only if agency commission and bank charges exceed 12.5% of FOB value.
3. If deductions exceed this limit, the excess is subtracted from the FOB value for benefit calculations.
4. Additionally, compensation received from the ECGC for unpaid exports is treated as valid realization of sale proceeds. To retain these benefits, the RBI must approve a "write-off" of the missing payment. Exporters must also provide a certificate from the relevant Foreign Mission of India confirming the non-recovery of funds.

Kindly refer to the detailed circular here:

https://membership.plasticsepc.org/mails_images/20260413023447.pdf

This is for your information

Best Regards

Bharti Parave

Dy. Director (Trade and Policy)

Plexconcil