



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: Plexh/Cir/275**

**Date : 06.07.2026**

To,  
**All Members of Plexconcil/COA Members**

Dear Sir / Madam,

**Subject : Grant of Drawback under Section 74 or Refund under Section 27 of the Customs Act, 1962 where Import Duty has been paid through Duty Credit Scrips – CBIC Clarification**

**Ref : Circular No. 30/2026 -Customs dated 3rd July, 2026.**

The Central Board of Indirect Taxes & Customs (CBIC) has issued a clarification regarding the grant of drawback under Section 74 or refund under Section 27 of the Customs Act, 1962 in cases where import duty has been paid, wholly or partly, through Duty Credit Scrips.

**Key Highlights:**

**Re-credit instead of Cash**

Where import duty has been paid through Duty Credit Scrip(s), the admissible drawback/refund shall be granted through re-credit and not in cash.

**RoDTEP/RoSCTL Scrips**

The admissible amount will be re-credited to the electronic credit ledger of the IEC holder and may be utilized in accordance with Notification No. 75/2021-Customs (N.T.) dated 23.09.2021. A detailed advisory will be issued by the Directorate General of Systems after the required functionality is enabled in the Customs Automated System (CAS).

**Legacy Schemes (MEIS, SEIS, etc.)**

Where electronic re-credit is not feasible, Customs will issue a Re-credit Certificate to enable revalidation of the duty credit scrip by DGFT.

Members eligible for drawback or refund in such cases are advised to take note of the above clarification while filing their claims.

For further details, members may refer to the attached CBIC Circular or contact the Council.

[https://membership.plasticsepc.org/mails\\_images/20260707104409.pdf](https://membership.plasticsepc.org/mails_images/20260707104409.pdf)

Best Regards

Bharti Parave

Dy. Director (Trade & Policy)

**The Plastics Export Promotion Council**