



THE PLASTICS EXPORT
PROMOTION COUNCIL

दि प्लास्टिक एक्स्पोर्ट 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: Plexh/Cir/487

Date: 01-10-2026

To,
All Members of Plexconcil/ COA Members

Dear Sir/Madam,

Subject: Extension of Rebate of State and Central Taxes and Levies Scheme on Export of Apparel/ Garment and Made-ups (RoSCTL)

We wish to inform that Ministry of Textiles has issued a notification regarding regarding the Rebate of State and Central Taxes and Levies (RoSCTL) Scheme on export of apparel/garments and Made-ups, the RoSCTL Scheme is hereby extended for a further period of 3 months with effect from **October 01, 2026 to December 31, 2026**.

This extension of the Scheme shall continue with the same scope, structure, nature, coverage, cost norms, and other terms and conditions as were applicable on **30.09.2026**.

The rebate shall continue to be provided through the existing mechanism of duty credit scrips/e-scrip, as applicable. The prevailing rates and cap for all items as notified under the Scheme shall remain unchanged unless notified otherwise. 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.

This notification shall come into force with effect from **1st October, 2026**.

Enclosed Notifications : F.No. 12015/12/2026-TTP(Pt.1) dated 30th September, 2026: https://membership.plasticsepc.org/mails_images/20261001121359.pdf

Members are requested to take note of the above extension and the continuation of the RoSCTL Scheme on the terms and conditions stated above.

This is for your information.

Regards
Bharti Parave
Dy. Director (Trade and Policy)
Plexconcil