

- 6.3 छूट दावों पर सामानों के निर्यात के बाद कार्रवाई की जाएगी और यह ड्यूटी ड्रॉबैक के समानांतर परन्तु ड्रॉबैक की कार्रवाई के बाद की जाएगी।
- 6.4 वस्त्र मंत्रालय योजना के पैरा 4.2 के अनुरूप की गई घोषणाओं की सत्यता को सुनिश्चित करने के लिए उपयुक्त जांच हेतु संवितरित किए गए छूट दावों की मासिक सूची प्राप्त करेगा।
7. दावाकर्ता द्वारा पुनर्भुगतान/वसूली और विवाद निपटान
- 7.1 छूट विदेशी विनियम प्रबंधन अधिनियम, 1999 के अंतर्गत अनुमेय समय के अंतर्गत बिक्री आय की पूर्ति के अध्यधीन अनुमत होगी, ऐसा न होने पर ऐसी छूट को ड्यूटी ड्रॉबैक के अनुरूप कभी अनुमति दिया गया नहीं माना जाएगा। इसके अतिरिक्त, ऐसा कोई अन्य कारण जो ड्यूटी ड्रॉबैक को प्रभावित करता हो, उसका छूट पर भी सामान्य प्रभाव पड़ेगा। इन मामलों में, हर परिस्थिति में सीबीईसी के अधिकारी त्रुटिपूर्ण अथवा अधिक भुगतान की गई ड्यूटी ड्रॉबैक राशि की पुनर्दायगी और इसकी वसूली के लिए ड्यूटी ड्रॉबैक योजना में लागू प्रक्रिया को ही अपनाएंगे। विवाद के मामलों सहित ड्यूटी ड्रॉबैक के संबंध में निर्णय इस योजना के अंतर्गत छूट में यथोचित परिवर्तनों को करते हुए लागू माने जाएंगे और सीबीईसी के अधिकारियों द्वारा तदनुसार पुनर्भुगतान अथवा वसूली की जाएगी। इसके अलावा, निर्यातक गलत गणना के कारण हुए छूट के किसी अधिक भुगतान को वापस लौटाएगा। जहां कहीं भी पुनर्भुगतान, वसूली अथवा वापसी का मामला हो निर्यातक द्वारा छूट के भुगतान की तिथि से पुनर्दायगी, वसूली अथवा वापसी की तिथि तक प्रति वर्ष 15% की दर से व्याज भी दिया जाएगा।
- 7.2 जब निर्यातक द्वारा इस योजना के पैरा 4.2 में उल्लिखित पात्रता शर्तों को पूरा करने के संबंध में गलत घोषणा करके छूट प्राप्त की गई हो तो वस्त्र मंत्रालय के अंतर्गत वस्त्र आयुक्त के कार्यालय द्वारा प्रत्येक मामले में कार्रवाई प्रारंभ और संपन्न की जाएगी।
8. वचत प्रावधान
- 8.1 आरओएसल योजना के समाप्त होने पर अप्रदत्त दावों का निपटान योजना के प्रावधानों के अनुसार किया जाएगा जबकि वसूली और विवाद निपटान प्रणाली लागू रहेगी।

सुनयना तोमर, संयुक्त सचिव

MINISTRY OF TEXTILES
NOTIFICATION

New Delhi, 12th August, 2016

SCHEME FOR REBATE OF STATE LEVIES ON EXPORT OF GARMENTS

No. 12020/03/2016-IT.—In pursuance of the decision of the Government of India to initiate measures for reforms to boost employment generation in the employment intensive textile and apparel sector, and approval of a new scheme for remission of State Levies on garments, the Ministry of Textiles notifies the following scheme to provide for the remission of State Levies on export of garments through the mechanism of rebate:

1. SHORT TITLE AND COMMENCEMENT

- 1.1 The scheme shall be called **Scheme for Rebate of State Levies on Export of Garments 2016**. (hereinafter referred to as the **ROSL Scheme**). The said Scheme will come into operation from 20th September 2016 and shall remain in operation for a period of three (3) years from that date.

2. OBJECTIVE

- 2.1 In accordance with the recognised economic principle of zero rating of export products and in recognition of the fact that at present only Central Levies are rebated by way of the drawback scheme, it has been decided that the Central Government would provide for remission of State Levies in addition to the Duty Drawback Scheme, through the Scheme for Rebate of State Levies on Export of Garments on an average basis only. The scheme aims to boost India's garment exports

thereby facilitating augmenting of investment and creation of more employment in the garment sector.

3. DEFINITIONS

- 3.1 Export with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India.
- 3.2 Shipping Bill or Bill of Export shall be the entry made before proper officer of Customs by an exporter of garments
- 3.3 Value in relation to exported garments shall be the Free on Board (FOB) value.
- 3.4 Garments shall mean goods falling under Chapters 61 or 62 of the Schedule of All Industry Rates (AIR) of Drawback.
- 3.5 Rebate of State Levies shall be understood to comprise State VAT/CST on inputs including packaging, fuel, duty on electricity generation and duties and charges on purchase of grid power, as accumulated through the stages of production from yarn to finished garments.

4. RATE OF REBATE

- 4.1 The rates (including applicable caps) of rebate of the State Levies on export of garments manufactured in India shall be recommended by the Drawback Committee constituted by the Central government and notified by the Ministry of Textiles.
- 4.2 The rate and rebate shall be applicable only to exporters who have constituted an Internal Complaints Committee (ICC) in pursuance of the Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal) Act 2013, and if the exporter has not claimed or shall not claim credit/rebate/refund/reimbursement of these specific State Levies under any other mechanism.
- 4.3 The rebate is not applicable for exports made under pre-existing Advance Authorisation Scheme.
- 4.4 The Government reserves the right to suitably adjust the rate and caps in the light of change in relevant underlying conditions.

5. CLAIM FOR REBATE

- 5.1 The ROSL scheme is optional for the exporter. An exporter opting for this scheme shall make claim for rebate on drawback exports at item-level signifying both his subscription to and acceptance of the terms and conditions of the Scheme as well as exporter's declaration of compliance to Para 4.2 hereinabove. The method of exercising such claim-cum-declarations shall be publicised separately.

6. BUDGETARY PROVISION AND PAYMENT OF REBATE

- 6.1 The rebate shall be disbursed from budgetary allocation of Ministry of Textiles using the Customs EDI System through which the exports are processed for Drawback routing list of payments with digital signature to e-PAO, CBEC for disbursement into the exporters' bank accounts. In case of manual shipments, list of payments would be routed to PAO, CBEC.
- 6.2 The amount of rebate shall be calculated using the FOB value. The general rate of rebate with cap for a tariff item as shown in columns (4)&(5) of Schedule 1 of rates being notified shall be applied for calculation when the item has claim for AIR Drawback or export under claim for brand rate drawback with claim for provisional Customs portion of AIR. The rate of rebate with cap for a tariff item as shown in columns (4)&(5) of Schedule 2 of rates being notified shall be applied for calculation when the item has exports against the Special Advance Authorization scheme where duty free fabric (including interlining) only has been imported.
- 6.3 The processing of rebate claims shall be made after the goods are exported and in parallel with Duty Drawback albeit separately after drawback is processed.
- 6.4 Ministry of Textiles would obtain monthly list of rebate claims disbursed to cause appropriate checks for ensuring integrity of declarations made in terms of para 4.2 of the scheme.

7. REPAYMENT BY CLAIMANT/ RECOVERY AND DISPUTE RESOLUTION

- 7.1 The rebate allowed is subject to the receipt of sale proceeds within time allowed under the Foreign Exchange Management Act, 1999 failing which such rebate shall be deemed never to have been allowed on the same lines as Duty Drawback. Further, any other cause that also affects the Duty Drawback shall be deemed to have the similar effect on the rebate. In these cases, the officers of CBEC shall in any case be adopting the processes as applicable to Duty Drawback Scheme for repayment of erroneous or excess paid Duty Drawback and its recovery. The decisions with respect to Duty Drawback, including in cases of disputes, shall be deemed to apply *mutatis mutandis* to the rebate under this scheme and repayment or recovery made accordingly by the officer of CBEC. Further, the exporter shall return any over-payment of rebate arising from miscalculation. Where there is repayment, recovery or return, interest shall also be paid by exporter at the rate of fifteen per cent per annum calculated from the date of payment of rebate till the date of repayment, recovery or return.
- 7.2 When rebate is availed by wrong declaration of exporter regarding meeting the eligibility conditions in para 4.2 of this scheme, the action would be initiated and concluded in the individual case by the O/o Textile Commissioner under the Ministry of Textiles.

8. SAVING CLAUSE

- 8.1 Upon cessation of the ROSL Scheme, the unpaid claims shall be settled in accordance with the provisions of the Scheme while the recovery and dispute resolution mechanisms shall continue to be in force.

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