

**F No: RODTEPSRC6/2019/508**  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Udyog Bhavan, N Delhi  
**Sectoral RoDTEP Committee 6**

31.10.2019

To,

Export Promotion Councils, Commodity Boards/Trade and Industry Associations/Chambers of Commerce (*as per list attached*)

Madam/Sir,

**Sub: Inviting data/information for the new proposed Scheme for Remission of Duties and Taxes on Exported products (RoDTEP)**

A scheme to refund certain un-refunded taxes or duties [levied at the State and Central level], was notified by the Ministry of Textiles for the readymade garment and made-ups in March 2019 (Rebate of State and Central Taxes and Levies- RoSCTL). The Government is now contemplating to formulate a new Scheme to cover other export sectors also under a similar framework so that refund of these un-refunded taxes or duties/ levies , not exempted or rebated at present by any other mechanism . The contours of the proposed new Scheme for Remission of Duties and Taxes on Exported products (RoDTEP) are being detailed out and will be notified separately after approval of the competent authority.

2 In the interim, to determine and recommend the rates and value caps for various items in different export sectors under the proposed scheme for Remission of Duties and Taxes on Exported Products (RoDTEP), it has been decided that the existing sectoral Norms Committees structure in the DGFT Headquarters, will also function as sectoral RoDTEP Committees (SRCs).

The sectoral composition of the sectoral RoDTEP Committees shall be as under:

Sectoral RoDTEP Committees (SRC) in DGFT headquarters	Jurisdiction for Determination of Rates of Export Products under following ITC HS Chapters	Email id of / Sectoral RoDTEP Committee(s)
SRC 1	81 to 84, 86 to 93	rodtepsrc1@gmail.com
SRC 2	72 to 76, 78 to 80, 85	rodtepsrc2@gmail.com
SRC 3	29, 30	rodtepsrc3@gmail.com

SRC 4	27, 28, 31 to 38, 44 to 49, 68 to 71	rodtepsrc4@gmail.com
SRC 5	41 to 43, 50 to 67	rodtepsrc5@gmail.com
SRC 7	39, 40	rodtepsrc7@gmail.com

3A Export Promotion Councils/Commodity Boards/Trade and Industry Association/Chambers of Commerce are requested to provide data with respect to un-rebated taxes/ duties/levies used in the manufacture of export product(s) in the prescribed formats, which are attached. The EPCs are requested to seek the data in the prescribed formats from the members of the industry/ firms/ exporters.

3B There are 3 formats/ proformas (R1, R2, R3) which are required to be filled separately for each export product by a manufacturing/ exporting unit. The EPCs/ Industry Bodies are requested to compile information received from member exporters/firms and submit it to jurisdictional sectoral RoDTEP Committee(s) in DGFT Hqrs, along with their recommendations, in a separate report. Recommendations made by the EPCs/Associations/Trade Bodies should mention the HS Code wise incidence of taxes/ duties/ levies in % age terms with respect to FOB Value of each product (as per Unit of Measurement (UQC) and should be supported with relevant notifications/ circulars/ justifications on tax incidence which are at present not refunded by any other mechanism.

4 While seeking the information in the specified formats from members of industry, it may be ensured that -

- a) Data provided should mandatorily be based on the exports made during the period **January to June 2019**.
- b) Information may kindly be submitted by manufacturers/ manufacturer exporters for every export product individually in a separate file/document in all three proformas/ formats i.e. R1, R2 and R3. Data relating to DTA Unit and / or SEZ unit/ EOU/ FTWZ/ Warehouse under section 65 of the Customs Act, as the case may be, needs to be filed separately for each such unit.
- c) A list of indicative taxes which should be counted for estimating the non reimbursed/ non refunded tax incidence is annexed with the prescribed formats. Generally used UQC Codes have also been annexed for reference. 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** are counted while calculating the tax incidence on the exported product.
- d) The incidence of Central Excise duty/customs duty suffered on account of petroleum products being used as inputs (raw materials) in the manufacturing process and the

incidence of GST for any product **should not be** included for calculation of total incidence of duties.

- e) Data provided should be from manufacturers/manufacturer exporters and it should be properly scrutinized and certified by the manufacturer/ manufacturer exporter and their **Chartered Accountant/Cost Accountant.**
- f) While forwarding the recommendations on each HS code/export product, the EPCs/ industry bodies need to ensure that information from at least five units/ firms are included so as to be representative of the industry. The units should have a representation of the small, medium as well as large manufacturer exporters.
- g) The data should be supported by relevant documents such as sample Shipping Bills of export and other relevant other documents forming the basis of calculation, such as Mandi Tax rate circular, Electricity Duty circular of the respective state and should have proper justifications for recommended tax incidence.
- h) The data provided should pertain to only those manufacturers/units who agree to have their records and production processes inspected by the Government for the purpose of verification. Verification of data/ processes would be undertaken by DGFT, if required.

5. It is requested that the above information relating to export products which are covered by ITC (HS) codes from **Chapter (s) 21 to 26 and Chapter(s) 94 to 98** may be sent to the **Convenor - Sectoral RoDTEP Committee 6 at Room No 214, o/o DGFT, Udyog Bhavan, H Wing, Maulana Azad Road, New Delhi – 110011 within 2 weeks time.** A copy of the response/submission should also be sent at the email id [rodtepsrc6@gmail.com](mailto:rodtepsrc6@gmail.com) mentioning only the name of the EPC/ Association in subject title of the email.

Yours sincerely,



Dr Praveen Kumar  
(Convenor – Sectoral RoDTEP Committee 6)  
Deputy Director General of Foreign Trade  
Room 214, Udyog Bhavan, New Delhi  
Email: [Praveen.kumar82@nic.in](mailto:Praveen.kumar82@nic.in); [rodtepsrc6@gmail.com](mailto:rodtepsrc6@gmail.com)

Enclosed: Format R1,R2, R3; Annexure 1

**Instructions to the EPCs/ Members of Trade - Submission of Information on incidence of un-rebated taxes/duties/levies to the jurisdictional sectoral RODTEP Committees in DGFT HQ - SRC 6 (for chapter 1-26 and 94 to 98)**

1 Export Promotion Councils/Commodity Boards/Trade and Industry Association/Chambers of Commerce are requested to provide data with respect to un-rebated taxes/duties/levies used in the manufacture of export product(s) in the prescribed formats, which are attached. The EPCs are requested to seek the data in the prescribed formats from the members of the industry/firms/exporters.

2 There are 3 formats/ proformas (R1, R2, R3) which are required to be filled separately for each export product by a manufacturing/ exporting unit. The EPCs/ Industry Bodies are requested to compile information received from member exporters/firms and submit it to jurisdictional sectoral RoDTEP Committee(s) in DGFT Hqrs, along with their recommendations, in a separate report. Recommendations made by the EPCs/Associations/Trade Bodies should mention the HS Code wise incidence of taxes/ duties/ levies in % age terms with respect to FOB Value of each product (as per Unit of Measurement (UQC) and should be supported with relevant notifications/ circulars/ justifications on tax incidence which are at present not refunded by any other mechanism.

3 While seeking the information in the specified formats from members of industry it may be ensured that -

- Data provided should mandatorily be based on the exports made during the period **January to June 2019**.

- Information may kindly be submitted by manufacturers/ manufacturer exporters for every export product individually in a separate file/document in all three proformas/ formats i.e. R1, R2 and R3. Data relating to DTA Unit and / or SEZ unit/ EOU/ FTWZ/ Warehouse under section 65 of the Customs Act, as the case may be, needs to be filed separately for each such unit.

- A list of indicative taxes which should be counted for estimating the non reimbursed/ non refunded tax incidence is annexed with the prescribed formats. Generally used UQC Codes have also been annexed for reference. 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** are counted while calculating the tax incidence on the exported product.

- The incidence of Central Excise duty/customs duty suffered on account of petroleum products being used as inputs (raw materials) in the manufacturing process and the incidence of GST for any product **should not be** included for calculation of total incidence of duties.

- Data provided should be from manufacturers/manufacturer exporters and it should be properly scrutinized and certified by the manufacturer/ manufacturer exporter and their **Chartered Accountant/Cost Accountant**.

- While forwarding the recommendations on each HS code/export product, the EPCs/ industry bodies need to ensure that information from at least five units/ firms are included so as to be representative of the industry. The units should have a representation of the small, medium as well as large manufacturer exporters.

- The data should be supported by relevant documents such as sample Shipping Bills of export and other relevant other documents forming the basis of calculation, such as Mandi Tax rate circular, Electricity Duty circular of the respective state and should have proper justifications for recommended tax incidence.

- The data provided should pertain to only those manufacturers/units who agree to have their records and production processes inspected by the Government for the purpose of verification. Verification of data/ processes would be undertaken by DGFT, if required.

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<b>R1</b>	<b>FORMAT - R1 (To be furnished export Product-wise by individual manufacturer/ manufacturer-exporter - Separate Format R1, R2 and R3 for each product needs to be submitted)</b>	
SI No.	Item Field	Data to be filled
1	Name of the Manufacturer/ Manufacturer Exporter	
2	Complete Address of the Manufacturing unit with mobile/ office phone and working office email ( <i>add more rows if data pertains to more than 1 unit, for each different kind of unit as in 9 below, separate formats may be submitted</i> )	
2A.....		
3	IEC/PAN	
4	HS Code of the Export Product at 8 digit	
5	Drawback Serial no. of the Product (if available)	
6	Period of Export (Fixed)	01.01.2019 to 30.06.2019
7	Exact Description of the Product as per Shipping Bill(s)	
8	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement	
9	Kind of Unit for which data is being submitted	Choose one of the below
9A		DTA Unit
9B		SEZ Unit
9C		EOU
9E		Warehouse under Section 65 of the Customs Act

<b>R1</b>	<b>FORMAT - R1 (To be furnished export Product-wise by individual manufacturer/ manufacturer-exporter - Separate Format R1, R2 and R3 for each product needs to be submitted)</b>	
Sl No.	Item Field	Data to be filled
10	Drawback Rate for the Exported Item, as on 15.10.2019	
11	Drawback Value Cap for the Exported Item, as on 15.10.2019	
12	Total Units of the Product manufactured in the period 01.01.2019 to 30.06.2019	
13	Quantity of product cleared /sold in domestic market during 01.01.2019 to 30.06.2019 (in UQC)	
14	Quantity of product exported during 01.01.2019 to 30.06.019 (in UQC)	
15	FOB value of product exported during 01.01.2019 to 30.06.2019	
16	FOB value of product per unit / per UQC in Rs	
<b>Note:</b>		
<b>1</b>	Data should be submitted product wise taking into account all types/models/styles/qualities of the export product	
	<b>Declaration by the Manufacturer/ Manufacturer Exporter</b>	
D1	I declare that the above information is true and correct to be best of my knowledge	Signature with date

D2	<b>Declaration by the Chartered Accountant/ Cost Accountant</b>	
	I/We declare that the above information has been audited and verified by us based on the Book of Accounts/ other statutory documents	Signature and Seal with date
	Name of the Chartered Accountant/ Cost Accountant with Membership No.	

FORMAT - R2 (To be furnished export Product-wise - Data for Transportation, stamp duty and Electricity Duty etc.)		
Sl No.	Item	
1	<b>HSN Code of the Exported Product at 8 Digit (as in Format R1)</b>	
2	Unit Quantity Code (UQC) of Exported Product	
3	Description of the Export Product	
4	<b>Period of Export</b>	<b>01.01.2019 to 30.06.2019</b>
5	<b>Fuel Used in Transportation (Inbound Transport)</b>	
5A	Total Transportation Cost actually incurred with respect to process of procuring raw materials, consummables, spares for manufacture of above mentioned export product (Inbound transportation)	Rs
5B	Component of State VAT and Central Excise Duty on fuel used in the Transportation Cost ((out of 5A above) ) - for Inbound Transportation, in %age	%
5C	Total transportation cost incurred for exported products per UQC for Inbound Transportation	Rs
5D	Total transportation cost on account of State VAT and Central Excise Duty on fuel used in Inbound Transportation per UQC of the Exported Product in Rs	Rs
6	<b>Fuel Used in Transport (Outbound Transport)</b>	
6A	Total Transportation Cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound transportation)	Rs
6B	Component of State VAT and Central Excise Duty on fuel used in the Transportation Cost ((out of 6A above) ) - for out bound Transportation, in %age	%age
6C	Total transportation cost incurred for exported products per UQC for outbound Transportation	Rs
6D	Total transportation cost on account of State VAT and Central Excise Duty on fuel used in Outbound Transportation per UQC of the Exported Product in Rs	Rs
7	<b>Electricity Duty</b>	
7A	Total Electricity consumed in units (KWh) for manufacture of the exported product	in units (KWh)
7B	Rate of Electricity Duty per Kwh	
7C	Total Electricity Duty paid for manufacture of exported products	Rs
7D	Total Electricity Duty paid for manufacture of 1 UQC of the exported product	Rs per UQC
8	<b>Stamp Duty</b>	
8A	Stamp Duty paid for relevant Export Documents (in Rs)	Rs
8B	Type of Transaction for which Stamp Duty has been paid (please sepcify) - please do not include stamp duty paid of registration of land and lease of immoveable property	
8C	Total stamp duty paid per UQC of the exported product	Rs



<b>R2</b>	<b>FORMAT - R2 (To be furnished export Product-wise - Data for Transportation, stamp duty and Electricity Duty etc.)</b>	
SI No.	Item	
9	<b>State VAT on fuel used in generation of captive power</b>	
9A	Units of power generated by captive power through DG Sets for manufacturing process	Units in Kwh
9B	Total cost of Fuel used to generate the captive power through DG Sets	Rs
9C	Component of State VAT on fuel used for generation of captive power , in %age	%age
9D	Total duty paid on account of captive power generation per UQC of the exported product	Rs
10	<b>Embedded CGST/ SGST on inputs used in the Transport Sector</b>	
10A	Total Transportation Cost Including Inbound Transportation and Outbound Transportation (5A + 5B)	
10B	Estimated Component of embedded CGST/SGST on the cost actually incurred for the Inbound and Outbound Transportation of the exported product , such as on Tyres, Lube oil, Spares etc, in %age	
10C	Total estimated embedded CGST/SGST in Rs per Unit cost of the Exported Product	
	<b>Declaration by the Manufacturer/ Manufacturer Exporter</b>	
D1	I declare that the above information is true and correct to be best of my knowledge	Signature with date

**D2 Declaration by the Chartered Accountant/ Cost Accountant**

	I/We declare that the above information has been audited and verified by us based on the Book of Accounts/ other statutory documents	Signature and Seal with date
	Name of the Chartered Accountant/ Cost Accountant with Membership No.	

**FORMAT - R3 (To be furnished export Product-wise - Input wise incidence of Duties/ Taxes/Levies)**

<b>R3</b>		Input 1	Input 2	Input 3	Input 4	(Please add more columns for inputs as required)
1	HS Code of the Exported Product at 8 digit					
1A	UQC of the Exported Product					
1AA	Description of the Exported product					
2	<b>Incidence of Taxes/ Duties/Levies Borne by the Exported Product on account of prior stage cumulative taxes on raw materials/ inputs consumed in the manufacture of exported product</b>					
2A	HS Code of the Input/ Raw Material					
2AA	Description of the Input					
2B	Quantity of Input Used in the Manufacture of 1 unit of Exported Product					
2C	UQC/ Unit of Measurement					
2D	Import Ratio (%) - percentage of inputs imported for manufacture					
2E	Indigenous Ratio(%)					
	Taxes/ Duties per Raw Material					
2F	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs	Rs	Rs	Rs	Rs
2G	Mandi Tax (for farm products and for product made from farm products only)	Rs	Rs	Rs	Rs	Rs
2H	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agriculture goods	Rs	Rs	Rs	Rs	Rs
2I	Embedded SGST in purchases from unregistered dealers	Rs	Rs	Rs	Rs	Rs
2J	Embedded SGST on coal used in production of electricity	Rs	Rs	Rs	Rs	Rs
2K	Embedded CGST paid on inputs such as pesticides, fertilizer etc. used in production of required raw materials	Rs	Rs	Rs	Rs	Rs
2L	Embedded CGST in purchases from unregistered dealers	Rs	Rs	Rs	Rs	Rs

**FORMAT - R3 (To be furnished export Product-wise - Input wise incidence of Duties/ Taxes/Levies)**

<b>R3</b>						
1	HS Code of the Exported Product at 8 digit					
2M	Embedded CGST and Compensation Cess on coal used in production of electricity	Rs	Rs	Rs	Rs	Rs
2N	Any other Tax (with justification)	Rs	Rs	Rs	Rs	Rs
	Input Sub Total					
	Total Duty incidence for the Exported Product in terms of Rs per UQC of the Product	Rs				

**Notes:**

Please provide justifications and relevant notifications for arriving at the estimates of incidence of each tax (2F to 2N) and reference no of SION/Adhoc Norms Number , in case norms have been fixed on the export product by the Norms Committee of DGFT

1	The serial nos of the Formats must not be changed
2	In case of any difficulty in submitting above data, please get in touch with your concerned Export Promotion Council
3	In case any petroleum product is used as an input for manufacture of the exported product, they must not be included under any component. Basic Customs Duty should also be excluded while estimating un reimbursed taxes and duties.
4	
5	The number and description of the inputs should be provided as per the manufacturing process.

	<b>Declaration by the Manufacturer/ Manufacturer Exporter</b>	
D1	I declare that the above information is true and correct to be best of my knowledge	Signature with date

	<b>Declaration by the Chartered Accountant/ Cost Accountant</b>	
D2	I/We declare that the above information has been audited and verified by us based on the Book of Accounts/ other statutory documents	Signature and Seal with date
	Name of the Chartered Accountant/ Cost Accountant with Membership No.	

## Annexure 1

Indicative List of Taxes/Levies not neutralized/ re-imbursed by a refund/ rebate mechanism	
Serial No	
	State Levies
S1	VAT on fuel used in transportation
S2	VAT on fuel used in generation of captive power
S3	VAT on fuel used in farm sector (for farm products only)
S4	Mandi Tax
S5	Duty on electricity charges
S6	Stamp duty on export documents
S7	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agriculture goods
S8	Embedded SGST in purchases from unregistered dealers
S9	Embedded SGST on coal used in production of electricity
S10	Embedded SGST on inputs for transport sector
	Central Levies
C1	Central Excise duty on fuel used in transportation
C2	Embedded CGST paid on inputs such as pesticides, fertilizer etc. used in production of required raw materials
C3	Embedded CGST in purchases from unregistered dealers
C4	Embedded CGST and Compensation Cess on coal used in production of electricity
C5	Embedded CGST on inputs for transport sector
D	Any Other Taxes/ Duties/Levies, which are not refunded/ exempted/ re-imbursed under any of the prevalent mechanisms, such as Advance Authorization, Drawback and GST refund - Please specify with justification

UNIQUE QUANTITY CODE	UNIQUE QUANTITY CODE DESCRIPTION
BAG	BAGS
BAL	BALE
BDL	BUNDLES
BKL	BUCKLES
BOU	BILLIONS OF UNITS
BOX	BOX
BTL	BOTTLES
BUN	BUNCHES
CAN	CANS
CAS	CASE
CBM	CUBIC METER
CCM	CUBIC CENTIMETER
CMS	CENTIMETER
CTN	CARTONS
DOZ	DOZEN
DRM	DRUM
FTS	FEET
GGR	GREAT GROSS
GMS	GRAMS
GRS	GROSS
GYD	GROSS YARDS
KGA	KILOGRAM ACTIVITY
KGS	KILOGRAMS
KIT	KITS
KLR	KILOLITER
KME	KILOMETERS
KWH	KILOWATTHOUR
LBS	POUNDS
LTR	LITERS
MLT	MILLILITER
MTR	METER
MTS	METRIC TON
NOS	NUMBER
PAC	PACKS
PCS	PIECES
PRS	PAIRS
QTL	QUINTAL
RLS	ROLLS
ROL	ROLLS
SET	SETS
SQF	SQUARE FEET
SQM	SQUARE METER
SQY	SQUARE YARDS
TBS	TABLETS
TGM	TEN GRAMS
THD	THOUSANDS
TQN	GREAT BRITAIN TON
TUB	TUBES
UGS	US GALLONS
UNT	UNITS
YDS	YARDS