New Delhi, the 14\textsuperscript{th} February, 2020

G.S.R. ..... (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the said Act), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods, when imported into India against a duty credit scrip (hereinafter referred to as the said scrip) issued by the Regional Authority under the Scheme for Rebate of State and Central Taxes and Levies (hereinafter referred to as the RoSCTL scheme) in accordance with paragraph 4.01(c) of the Foreign Trade Policy read with paragraphs 4.95 and 4.96 of the Handbook of Procedures from-

(a) the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act); and

(b) the whole of additional duty leviable thereon under sub sections (1), (3) and (5) of section 3 of the said Customs Tariff Act:

Provided that the said scrip, against which goods when imported into India are exempted from duties mentioned in clauses (a) and (b) above, may include duty credit provided under the Additional Ad Hoc Incentive in terms of paragraphs 4.95 and 4.96 of the Handbook of Procedures.

2. The exemption shall be subject to the following conditions, namely:-

(1) that the duty credit in the said scrip is issued -

(a) against exports of garments and made-ups (hereinafter referred to as the said goods) and their respective rates and cap as listed in Schedules 1, 2, 3 and 4 to the notification of Government of India, Ministry of Textiles (MoT) notified vide notification No. 14/26/2016-IT (Vol.II), dated 8\textsuperscript{th} March, 2019 for the RoSCTL scheme:

Provided that duty credit under the Additional Ad Hoc Incentive is issued in terms of paragraphs 4.95 and 4.96 of the Handbook of Procedures;

(b) against export of said goods made in terms of paragraph 3.05 of the Foreign Trade Policy;
(c) against export of the said goods under the RoSCTL scheme where the order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made on or after the 7th March, 2019 and till 31st March, 2020:

Provided that in case of Additional Ad Hoc Incentive, order permitting clearance and loading of goods for exportation under section 51 of the said Act has been made on or after the 7th March, 2019 and till 31st December 2019;

(2) that the export categories or sectors listed in Table annexed hereto shall not be counted for calculation of export performance or for computation of entitlement under the RoSCTL scheme;

(3) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in Table 2 annexed to the notification of the Government of India, Ministry of Finance, Department of Revenue No. 16/2015- Customs, dated the 1st April, 2015, published vide number G.S.R. 252(E), dated the 1st April, 2015, as amended:

Provided that the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, may within his jurisdiction, by special order, or by a Public Notice, and subject to such conditions as may be specified by him, permit import and export through any other seaport, airport, inland container depot or through any land customs station within his jurisdiction:

Provided further that the exports of said goods transacted through e-commerce platform subject to the items listed in Appendix 3C of Appendices and Aayat Niryat Forms of the Foreign Trade Policy are undertaken either through international courier terminals or through such foreign post offices, as notified by the Central Government;

(4) that the said scrip is registered with the Customs Authority at the port of registration specified on the said scrip;

(5) that the said scrip is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer of customs after taking into account the debits already made under this exemption and debits made under the notification of Government of India, Ministry of Finance, Department of Revenue, No. 1/2020-Central Excise, dated the 14th February, 2020 shall ensure the debit of the duties leviable on the goods, but for this exemption;

(6) that the said scrip and goods imported against it shall be freely transferable;

(7) that where the importer does not claim exemption from the additional duty of customs leviable under sub sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, he shall be deemed not to have availed the exemption from the said duty for the purpose of calculation of the said additional duty of customs;
that the importer shall be entitled to avail of the drawback of the duty of customs leviable under the First Schedule to the said Customs Tariff Act against the amount debited in the said scrip;

that the importer shall be entitled to avail drawback or CENVAT credit of additional duty leviable under sub sections (1), (3) and (5) of section 3 of the said Customs Tariff Act against the amount debited in the said scrip;

Explanations. – For the purposes of this notification, -

(a) "capital goods" has the same meaning as assigned to it in paragraph 9.08 of the Foreign Trade Policy;
(b) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry vide notification number 01/2015-2020, dated the 1st April 2015 as amended from time to time;
(c) “garments and made-ups” shall have the same meaning as assigned to them in the Ministry of Textiles’ notification No. 14/26/2016-IT (Vol. II), dated the 7th March 2019 notifying the Scheme for Rebate of State and Central Taxes and Levies on Export of Garments and Made-ups;
(d) "goods" means any inputs or goods including capital goods;
(e) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation including a duty credit scrip under that Act.

TABLE

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<thead>
<tr>
<th>Sl. No.</th>
<th>Export categories or sectors ineligible for duty credit scrip entitlement</th>
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<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
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<tr>
<td>1.</td>
<td>Manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962).</td>
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<td>2.</td>
<td>Manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy: Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 in discharge of export obligations in terms of notification No. 45/2016-Customs, dated the 13th August, 2016, the rates of the RoSCTL scheme specified in Schedules 3 and 4 to the Ministry of Textiles’ notification No. 14/26/2016-IT, dated the 8th March, 2019 shall apply.</td>
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<td>3.</td>
<td>Manufactured or exported by a unit licensed as hundred per cent. Export Oriented Unit in terms of the relevant Foreign Trade Policy.</td>
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<tr>
<td>4.</td>
<td>Manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones.</td>
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<tr>
<td>5.</td>
<td>Manufactured or exported availing the benefit of the notification of Government of India, Ministry of Finance, Department of Revenue, No. 32/1997-Customs, dated the 1st April, 1997, published vide number G.S.R. 188(E), dated the 1st April, 1997.</td>
</tr>
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</table>

[F. No. 605/04/2020-DBK]

(Gopal Krishna Jha)
Director (Drawback)