

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi

Trade Notice No.27/2024-25
New Delhi, Dated January, 2025


To,

Members of Trade and Industry
EPCs/ FIFO

Subject: Introduction of online module for filing Annual RoDTEP Return (ARR) - reg

Members of Trade and Industry may note that consequent to publication of Public Notice No. 27/ 2024-25, regarding Filing of Annual RoDTEP Return, a Module for the same has been introduced on the DGFT Website. It can be accessed on the DGFT Portal- www.dgft.gov.in under the link 'Regulations>RoDTEP'.

2. A user guideline, with FAQs (dynamically updated), is also being uploaded for the benefit of the exporters under the same link.


(KV Tirumala)

Joint Director General of Foreign Trade

(Issued from File No. 01/61/180/166/AM24/PC-3/)

Help manual & FAQs

General Instructions -

1. These instructions are to be read with relevant Public Notice and Policy – Provisions.
2. Separate return applications are required to be filed for DTA and for AA/EoU/SEZ Exports.
3. Returns are required only for those 8-digit HS Code items where the claimed RoDTEP benefit value is Rs. 50 lakhs or more in a year. If none of the 8-digit HS Codes meet the Rs. 50 lakh threshold, a single return should be filed for the 8-digit HS Code with the highest accrued support under RoDTEP in the financial year.
4. The Tax/Duties/Levies need to be provided in the fields on pro-rata basis for export products on which the return is being filed.
5. Wherever approximation is used for calculation of taxes/duties/levies etc. the same should be justified and substantiated at the time of scrutiny in case the return is picked up for scrutiny on the Risk Management System.
6. The return should be complete to the extent possible. Minor items with low value may be omitted if they don't significantly alter the amount of remission claimed.
7. The details of the taxes/levies should be limited to such taxes/levies which are not currently being rebated/refunded through any other mechanism such as GST refunds or exemptions by state/central government.

Field related Instructions -

1. Basic Details

Basic Details

1. Firm Name* Type of Unit* 3. IEC* Email*

Mobile Number* 6. Registered Address* 9. Period of Export*

Show 10 entries Add

Sl NO.	6. Registered Address	Type of Unit	Edit/Delete
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Sl No.	Item Field	Description
1	Name of the Manufacturer/ Manufacturer Exporter	Name of the IEC Holder availing RoDTEP
2	Type of Unit (DTA/AA/SEZ/EoU)	<p>1. This refers to the type of unit your business operates for the RoDTEP benefits claimed under. This field is for purposes of mapping of exports and its related duties/levies with the eligible rate of support under RoDTEP for DTA Exports (Appendix 4R) and for SEZ/AA/EoU (Appendix 4RE).</p> <p>2. Separate returns are required to be filed for DTA and AA/EoU/SEZ Exports.</p>
3	IEC/PAN	Registered 12 digit PAN/IEC
6	Complete Address of the Manufacturing unit with mobile/ office phone and working office email (add more rows if data pertains to more than 1 unit -2A, 2B,etc.)	The appropriate registered address should be selected.
9	Period of Export	The relevant period of export from 01.04.2023 to 31.03.2024.

2. Export Details

Basic Details **Export Details** Input Details Tax Details Attachment Declaration Summary

✓

Success Message
 Your Application ARNRDTEPARR00253053AM25 has been saved successfully

✕

Export Details

Add Manually
Bulk Upload
Download Sample Excel

4. HS Code of the Export Product (8-digit)*

8A. Quantity (in UQCs)*

10C. Total VAT paid on Inbound Transportation (By Rail)* ⓘ

11C. Total VAT paid on Out bound Transportation (By Rail)* ⓘ

14A. Total VAT paid on fuel* ⓘ

17. Any other Taxes paid (with justification)*

20C. Embedded SGST paid on inputs* ⓘ

Description of the Product (As per ITCHS Classification)*

8B. FOB Value (In INR)*

10D. Total Excise duty paid on Inbound Transportation (By Rail)* ⓘ

11D. Total Excise duty paid on Out bound Transportation (By Rail)* ⓘ

14B. Total Excise duty paid on fuel* ⓘ

Justification

21. Any exemptions/ concessions wrt fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.*

5. Unit Quantity Code (UQC)/Unit of Measurement (UOM)*

10A. Total VAT paid on Inbound Transportation (By Road)* ⓘ

11A. Total VAT paid on Out bound Transportation (By Road)* ⓘ

12A. Total Electricity Duty paid* ⓘ

13. ௨௦௧௭-௧௮ இல் இருந்து பதிவு செய்யாத வியாபாரிகளிடமிருந்து (In INR)*

20A. VAT on fuel used in farm sector* ⓘ

23. Total accrued RoDTEP (In INR)*

7. Description of the Product (As per Shipping Bill(s))*

10B. Total Excise duty paid on Inbound Transportation (By Road)* ⓘ

11B. Total Excise duty paid on Out bound Transportation (By Road)* ⓘ

13A. Stamp Duty paid* ⓘ

16. ௨௦௧௭-௧௮ இல் இருந்து பதிவு செய்யாத வியாபாரிகளிடமிருந்து (In INR)*

20B. Embedded CGST paid on inputs* ⓘ

24. RoDTEP Rate*

Add

Show 10 entries

Sl No.	4. HS Code of the Export Product (8-digit)	7. Description of the Product (As per Shipping Bill(s))	5. Unit Quantity Code (UQC)/Unit of Measurement (UOM)	8A. Quantity (in UQCs)	8B. FOB Value (In INR)	10A. Total VAT paid on Inbound Transportation (By Road)	10B. Total Excise duty paid on Inbound Transportation (By Road)	10C. Total VAT paid on Inbound Transportation (By Rail)	10D. Total Excise duty paid on Inbound Transportation (By Rail)	11A. Total VAT paid on Out bound Transportation (By Road)	Edit/Delete

Sl No.	Item Field	Description
4	HS Code of the Export Product at 8 digit	Separate returns are needed to be filed for the individual 8-digit HS Codes. However, it is required to file return for only such items wherein the RoDTEP benefit claimed value is equal to or more than Rs. 50 Lakhs in a year. Otherwise if under none of the 8-digit HS Code, the support accrued has crossed the threshold of Rs. 50 Lakhs a year, then a single return for the 8-digit HS Code with highest accrued support should be filed.

5	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement	The response should be standardised to one of the Unit Quantity Code (UQC) to represent the unit of measurement for a particular product.
7	Exact Description of the Product as per Shipping Bill(s)	This refers to the specific details of the product as it's listed on the Shipping Bill
8	Export Clearance of Goods	
8A	Quantity of product exported during 01.04.2023 to 31.03.2024 (in UQCs)	Quantity of product exported during 01.04.2023 to 31.03.2024 (in UQCs)
8B	FOB value of product exported during 01.04.2023 to 01.03.2024	This refers to the total value of your exported product during the financial year 2023-2024, calculated on a Free On Board (FOB) basis in Indian Rupees as per the applicable Customs Exchange Rates.
10	Cost of Inbound Transport:	
10 A	Total VAT paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Road)	<ul style="list-style-type: none"> • This means the total tax you paid on the cost of bringing raw materials, supplies, and parts needed to make your exported product. This tax is specifically for the transportation costs, not the items themselves. It's the tax you paid on the cost of moving these items by road. • It may also include estimate on the VAT for the inward transportation for raw materials/Intermediaries being received by the supplier /third-party supplying intermediary/consumables etc. to the factory of the exporter. • It does not have to be accurate, however, this should be based on the reasonably justified estimate. <p>Note: VAT is a type of tax levied by the State/UT Government on the Transportation Fuels such as Diesel.</p>
10 B	Total Excise duty paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Road)	<p>This refers to the total amount of tax you paid specifically on the cost of transporting raw materials, consumables, and spare parts that you used to manufacture your exported product. This tax is only for the transportation costs, not the items themselves. It's the tax you paid on the cost of moving these items by road.</p> <ul style="list-style-type: none"> • It may also include estimate on the VAT for

		<p>the inward transportation for raw materials/Intermediaries being received by the supplier/third-party supplying intermediary/consumables etc. to the factory of the exporter.</p> <ul style="list-style-type: none"> It does not have to be accurate, however, this should be based on the reasonably justified estimate. <p>Note: Excise duty is a type of tax/duty levied by the Union Government on the Transportation Fuels such as Diesel.</p>
10 C	Total VAT paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Rail)	Similar to 10 A.
10 D	Total Excise duty paid on transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of exported product (Inbound Transportation) (By Rail)	Similar to 10B
11	Cost of Outbound Transport:	
11 A	Total VAT paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By road)	<p>This means the total tax (VAT) you paid on the cost of transporting your finished product from your factory to the gateway port from where it will be shipped internationally. This tax is specifically for the transportation costs, not the product itself. It's the tax you paid on the cost of moving your product by road.</p> <ul style="list-style-type: none"> It may also include estimate on the VAT for the outward transportation for packaging materials, spare, consumables etc. being forwarded by the supplier/third-party from its own premises directly to the gateway ports for export to be made by the exporter. It does not have to be accurate, however, this should be based on the reasonably justified

		<p>estimate.</p> <p>Note: VAT is a type of tax levied by the State/UT Government on the Transportation Fuels such as Diesel.</p>
11 B	Total Excise duty paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By road)	<ul style="list-style-type: none"> • This refers to the total amount of excise duty you paid specifically on the cost of transporting your finished product from your factory to the port from where it will be shipped internationally. This tax is only for the transportation costs, not the product itself. It's the tax you paid on the cost of moving your product by road. • It may also include estimate on the Excise for the outward transportation for packaging materials, spare, consumables etc. being forwarded by the supplier/third-party from its own premises directly to the gateway ports for export to be made by the exporter. • It does not have to be accurate, however, this should be based on the reasonably justified estimate. <p>Note: Excise duty is a type of tax/duty levied by the Union Government on the Transportation Fuels such as Diesel.</p>
11 C	Total VAT paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By rail)	Similar to 11 A.
11 D	Total Excise duty paid on transportation cost actually incurred with respect to process of transporting exported product from factory to the gateway port (Out bound Transportation) (By rail)	Similar to 11 B.
12	Electricity Duty:	
12	Total Electricity Duty paid	This means the total tax (electricity duty),

A	for manufacture of exported product in the period 01.04.2023 to 31.03.2024	apportionable to exported product, paid on the electricity consumed for the financial year 2023-2024.
13	Stamp Duty:	
13 A	Stamp Duty paid for relevant Export Documents (in Rs)	This means the total amount of tax (stamp duty) you paid on the official documents required for exporting your product. These documents might include contracts, invoices, bills of lading, and other customs paperwork.
14	Fuel used in generation of captive power:	
14 A	Total VAT paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	The total amount of VAT paid on the fuel used for captive power generation, apportionable to exported product, for the financial year 2023-2024.
14 B	Total Excise duty paid on fuel for manufacture of exported product in the period 01.04.2023 to 31.03.2024	The total amount of Excise duty paid on the fuel used for captive power generation, apportionable to exported product, for the financial year 2023-2024.
15	Embedded CGST in purchases from unregistered dealers	Embedded CGST, apportionable to exported product, for the purchases made from the unregistered dealers, for which no refund is due.
16	Embedded SGST in purchases from unregistered dealers	<p>This means the State Goods and Services Tax (SGST) that is included in the price of goods or services purchased from a supplier who is not registered under the GST system. In this case, you, as the registered business, are responsible for paying the SGST to the government, even though the supplier did not collect it. This is known as the Reverse Charge Mechanism (RCM) under GST.</p> <p>Embedded CGST, apportionable to exported product, for the purchases made from the unregistered dealers, for which no refund is due.</p>
17	Any other Taxes paid (with justification)	Proper calculation for such is to be attached.
20	Taxes/ Duties per unit of Raw Material (only for farm sector)	
20 A	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	This means the tax (VAT) you pay on the fuel used for agricultural purposes. This fuel could be used for various activities like running tractors, irrigation pumps, or transporting farm products

20 B	Embedded CGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	This means the Central Goods and Services Tax (CGST) that is included in the price of inputs like pesticides and fertilizers for agricultural activities.
20 C	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	This means the State Goods and Services Tax (CGST) that is included in the price of inputs like pesticides and fertilizers for agricultural activities.
21	Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.	It is to be given with proper justification.
23	Total accrued RoDTEP during the period 01.04.2023 to 31.03.2024.	Value of the total amount of benefit that you are eligible for under the RoDEP Scheme in the given period.
24	RoDTEP Rate given for the exported product	The rate at which the exported product is eligible for RoDTEP benefit as mentioned in Appendix 4R or/and Appendix 4RE.

3. Input Details

Input Details

Add Manually
Bulk Upload
Download Sample Excel

Select Export Product*

Please Select

18.1. HS Code of the Input/ Raw Material *

Search ITC Code e.g 741

Description as per ITC HS Code*

18.2. Technical Description of the Input *

18.3 Value of Input Used in the Manufacture of per unit of Export Product (In INR)*

0

18.4. Quantity of Input Used in the Manufacture of per unit of Export Product *

0

18.5. UQC/ Unit of Measurement*

Please Select

18.6. Total Taxes/ Duties/Levies paid on raw materials/ inputs consumed (In Rs.) (In INR) *

0

19. Any other Tax on raw material/inputs consumed (In INR) *

0

Justification

Show 10 entries

Add

Sl NO.	Select Export Product	18.1. HS Code of the Input/ Raw Material	Description as per ITC HS Code	18.2. Technical Description of the Input	18.3 Value of Input Used in the Manufacture of per unit of Export Product (In INR)	18.4. Quantity of Input Used in the Manufacture of per unit of Export Product	18.5. UQC/ Unit of Measurement	18.6. Total Taxes/ Duties/Levies paid on raw materials/ inputs consumed (In Rs.) (In INR)	19. Any other Tax on raw material/inputs consumed (In INR)	Justification	Edit/Delete
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Sl No.	Item Field	Description
18	Incidence of Taxes/ Duties/ Levies Borne by the Export Product on account of prior stage cumulative taxes on raw materials/ inputs consumed in the manufacturing of export product.	This section requires you to determine the proportion of taxes that were levied on the raw materials used in the production of the exported product, and which ultimately contribute to the final cost of that exported product.
	Inputs	Inputs are to be listed which have been used in the manufacture of the exported product under proper ITC HS codes at 8-digit level.
18.A	HS Code of the Input/ Raw Material	The HS Code at 8- digit level of the inputs used in manufacture of the exported product is to be written.
18.B	Description of the Input	
18.C	Value of the Input used in the Manufacture of per unit of Export Product (Rs.)	This part asks you to determine the total cost (in Rupees) of each material used to make one unit of your exported product.
18.D	Quantity of Input used in the manufacture of per unit of Export Product	This part asks you to determine the amount/quantity of each material used to make one unit of your exported product.
18.E	UQC/ Unit of Measurement	The response should be standardised to one of the Unit Quantity Code (UQC) to represent the unit of measurement for a particular product

18.F	Total Taxes/ Duties/ Levies paid on raw materials/ inputs consumed.	This section requires you to determine the total amount of taxes that were levied on the raw materials used in the production of the exported product.
19	Any other Tax on raw material/ inputs consumed (with justification)	Proper calculation for such is to be attached.

4. Tax Details

Tax Details					
Show 10 entries					
Product HS Code	Product Description (As per SB)	22. Total Taxes/ Duties/Levies Paid (As per the Details)	23 Total accrued RoDTEP (As Entered)	25. % of FOB value accounts for taxes/ duties/ levies paid	26. Comparision of accrued RoDTEP with total Taxes/ Duties/Levies Paid on exported product
16055500	Molluscs : -- Octopus	108843	0	9.796	-108843
Showing 1 to 1 of 1 entries					
Previous 1 Next					
Clear All Save & Next					

Sl No.	Item Field	Description
22, 23, 25, 26	Total Taxes/ Duties/Levies Paid on product during the period 01.04.2023 to 31.03.2024	It will be calculated and displayed by the system itself, based on the figures provided before.

5. Attachment

Attachment

Please read the following instructions

Attachment Type

Please select

Remark

Click or Drag and Drop file to upload

Uploaded Document List

Show 10 entries

Attachment Type	Remark	View/Add More Attachments	Delete
Attachment for 16055500 Export Item		view	

Previous 1 Next

Uploaded Size : 0.00 MB

Note: Maximum 5 Attachment of 5 MB Allowed (Only pdf,jpg,bits,xls,xlsx,doc,docx,docx are allowed)

Upload Attachments

Feedback

Clear All

Item Field	Description
Attachments	Relevant attachments in the form of PDF, Excel, etc. related to relevant calculations/ information are to be uploaded.

6. Declaration

Declaration

I/We, in regard to my/our claim under RoDTEP scheme, hereby declare that:

- Any claim made under RoDTEP is not with respect to any duties or taxes or levies which are exempted or remitted or credited under any other mechanism outside RoDTEP.
- The amount of remission availed under RoDTEP in the specified period is not more than duties or taxes or levies actually incurred in the same period.

I/We declare that the aforesaid particulars are correct.

☒ Tick the box as acceptance of declaration/ undertaking and fill in the details below. *

Place*

UTTAR PRADESH

Date*

21/01/2025

User Details

(Note: If user profile are not updated, Please update your logged in user profile before submitting the application by clicking on your Username > Profile in the top right corner of website.)

Name : AC Bros

Designation : Partner

Email : acbros.acbros@gmail.com

Mobile : 9428139480

Office Address : 001-LAKRI FAZALPUR NATIONAL,HIGHWAY-24 DELHI ROAD,MORADABAD, UTTAR PRADESH,MORADABAD,244001,

Residential Address : 11, 2342, MORADABAD, MORADABAD, UTTAR PRADESH, 244001

Clear All

Save & Next

Item Field	Description
Declaration	Check for the details being displayed and move forward with the declaration.

27. Is it required for merchant exporters to also file ARR? In such a case, how should a merchant exporter get the details from the manufacturer?

Ans: Yes, merchant exporters who have availed over Rs 1 Cr. Of RoDTEP in the given financial year are expected to file ARR by tying up with the manufacturer supplier of the goods for providing the information. The rules of Para 3 of the general instructions given in this manual shall also apply for merchant exporters.

28. How shall we arrive at the tax amount claimed on the fuel used for transportation. For example, I have an invoice of transport charges from the transporter without any fuel consumption and associated taxation details.

Ans: The firm should follow the same reporting method that is used before the RoDTEP committee for fixation of RoDTEP rate. Alternatively, the firm may establish an approximation of arriving at fuel charges and associated taxation based on a survey with their transporters and the same may be used as a basis for calculation of transportation related refunds one full financial year. The details of such approximation should be kept ready for verification for the stipulated period.

29. If the actual claim amount received under the RoDTEP Scheme is less than the total RoDTEP claim value of Rs. 1 Cr or more, are the exporters required to file the Annual RoDTEP Return?

Ans: The exporters are required to file the annual RoDTEP Return if the the total RoDTEP claim value in more the Rs. 1 Cr or more. For example- If the total RoDTEP

claim value is Rs. 1,00,00,000, however, the actual claim received is Rs. 95,00,000, the exporter is required to file the Annual RoDTEP Return.

Filing of Annual RoDTEP Return



Dr Ajay Sahai DG & CEO, FIEO delivering the welcome Address. Also seen are Mr Agneshwar Sen, Associate Partner E&Y; Mr Anant Swarup, Addl Secretary (Retd), MOC GoI; Mr Vimal Pruthi, Partner E&Y; Mr P Raizada Partner E&Y and Mr P T Srinath, Director (Policy), FIEO

Dr Ajay Sahai, Director General & CEO of FIEO, highlighted the importance of the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme, which offers a comprehensive refund mechanism for taxes, duties, and cess on exported goods. This scheme is designed to support zero-rating of exports along with other export promotion programs like duty drawback and IGST refunds. However, key questions remain, particularly why RoDTEP is subject to budgetary constraints, why it has an expiration date unlike other schemes, and why certain products like iron and steel, glass and glass products are excluded?.

Dr Sahai emphasized that RoDTEP is fully compliant with WTO rules, as it is a remission of taxes and duties. He also pointed out that surprisingly countervailing duties on RoDTEP have been imposed by the EU and the US. These duties, he noted, arise from concerns about the verification of refund calculations within the scheme. As a solution, measures such as the Annual RoDTEP Return (ARR) have been introduced to enhance transparency and ensure accurate refunds. He made these remarks at a sensitization session for the Exim community, organized by FIEO in partnership with Ernst & Young (E&Y) on December 20, 2024.

Dr. Sahai further explained that the RoDTEP scheme should aim to encourage the export of value-added products rather than raw materials. For instance, while aluminium bars and rods receive a refund rate of 2.2%, value-added aluminium products are eligible for only 1.2%. He also pointed to concerns regarding the value cap, which significantly limits industry benefits, and expressed hope that this cap would be removed as the FOB value, in any case, is limited to 150% of the present market value of the product. FIEO advocates for RoDTEP refunds to be issued in cash, similar to the duty

drawback system. However, since RoDTEP involves taxes shared between the central and state governments, the refund mechanism currently involve scrips. Industries are also seeking a “brand RoDTEP rate” to ensure accurate and consistent refunds.

Background on Annual RoDTEP Returns

Mr. Anant Swarup, Former Additional Secretary in the Ministry of Commerce, provided an overview of the Annual RoDTEP Returns. He noted that while the government is aware of the compliance burdens faced by the trade and industry, the implementation of these returns aims to address concerns from the US and EU about countervailing duties as told by Dr Sahai. These countries have begun imposing duties on RoDTEP refunds, despite the scheme being WTO-compliant. The crux of the issue lies in the definition of subsidies under international law, with RoDTEP classified as a subsidy.

The challenge, Mr. Swarup explained, is ensuring that the refund amount aligns with the actual duties and taxes paid. The annual filing of RoDTEP returns is a step toward proving that the refunds are calculated accurately and in accordance with the duties paid. If the refund amounts are excessive, the US could impose countervailing duties. The government has limited the ARR application to exporters claiming refunds up to Rs 1 crore to minimize the impact on smaller exporters.

Compliance and Challenges Ahead

Mr Agneshwar Sen, Associate Partner at E&Y, emphasized the importance of easing the compliance burden for exporters. He explained that while the RoDTEP scheme’s refund calculation process in countries like the US and EU is straightforward due to lower tax incidences, the Indian system requires more detailed verification. The introduction of the Annual RoDTEP Return (ARR) is seen as a one-time exercise to address these



Mr Anant Swarup, Addl Secretary (Retd), MOC GoI addressing the participants

complexities and ensure accurate refund claims.

Mr Vimal Pruthi, Associate Partner at E&Y, explained that RoDTEP refunds cover non-cenvatable taxes such as petrol/diesel taxes, electricity duties, stamp duties, mandi taxes on agriculture, and taxes paid on purchases from unregistered dealers. The scheme benefits over 9,000 products out of the 11,000 eligible for RoDTEP, lowering the cost of export goods. However, due to the complexity of calculating refunds, especially when based on average figures, the system is subject to scrutiny and potential countervailing duties.

As the scheme enters its first year, there are expected teething problems in data collection. Exporters, who claim RoDTEP benefits of Rs 1 crore, are required to maintain records for five years. Mr. Pruthi noted that small exporters often find it easier to provide the necessary data compared to large industries. However, large industries with accurate figures are likely to receive higher, more accurate refunds.

Steps Forward and Timelines

Mr Prashant Raizad, Associate Partner at E&Y, outlined the key timelines for the RoDTEP returns process. Exporters must ensure that their HS codes are correctly classified at the eight-digit level to avoid errors in calculations. FIEO and E&Y are working together to help exporters understand the exact tax paid by their vendors. Mr Raizad also stressed the importance of accurate verification measures to ensure that the refunds are not disputed by the US or EU. The tentative timelines for filing the RoDTEP returns are as follows:

- 1st to 21st January 2025: Data collation
- 22nd to 28th February 2025: Accuracy analysis
- 1st to 31st March 2025: Data review and finalization
- April 2025 onwards: Preparation and submission of returns (7 working days required for first-time filings)

The Government has stressed that there will be no revisions allowed once the return is filed. Therefore, it is crucial for

exporters to ensure accuracy at every step of the process.

Excerpts from the Q&A at the session:

Q: How should manufacturers with both domestic and export turnover calculate RoDTEP?

A: Expenses should be apportioned reasonably between domestic and export activities.

Q: Are imported finished items eligible for RoDTEP if exported directly?

A: No.

Q: How to calculate for DFIA/AA imports and goods manufactured in units?

A: Calculations are based on units in EOU, SEZ, or DTA.

Q: How should vendors provide continuous data?

A: Vendors must provide exact data as part of the contract, to be updated annually.

Q: What about handicraft exporters with a turnover over Rs 100 crore?

A: They need to provide an average cost calculation.

Q: How to calculate for GST at 4-digit and 8-digit HSN products?

A: Focus on the product description.

Q: How should merchant exporters handling products like rice or auto components at warehouses near ports calculate?

A: Use eight-digit HSN codes for all exported products.

Q: Has the WTO provided a format for RoDTEP?

A: No.

Q: Is any other country following a similar system?

A: No.

Q: How do merchant exporters calculate on a "bill to ship to" model with transport charges borne by the supplier?

A: Merchant exporters will use data from the manufacturer as reflected in the shipping bill.

Q: Will filing be online or offline?

A: Filing will be online; no offline access is planned.

Q: How to calculate for DTA and SEZ units of the same exporter?

A: Calculations should be done separately, HS code-wise.

Q: Will the deadline for RoDTEP for AA, EOU, and SEZ (Dec



View of the participants

31, 2024) be extended?

A: It is expected to be extended.

Q: How will the ARR be prepared for all products?

A: It should be prepared HS code-wise.

Q: Will the data provided by exporters be accepted as genuine?

A: Yes, it will be accepted.

Q: Is the ARR filed IEC-wise? What if two IECs merge?

A: Data from both companies will apply if both have RoDTEP benefits above Rs 1 crore.

Introductory remarks were earlier given by Mr P T Srinath, Director (Policy), FIEO, both on the background of the event and on RoDTEP. Dr Sahai delivered the vote of thanks. ■

Continued from Page 17

The adverse list of buyers is available on the website for better business planning. Additionally, ECGC assists in collecting bad debts from overseas, thereby enhancing risk management for exporters. Informing the exporting community about the benefits of ECGC, Ms Shekhar emphasised that exporters can explore and expand their business in new markets and offer liberal credit to buyers on both LC and non-LC terms of payment. ECGC support ensures adequate export loans from banks, helping to maintain a healthy working capital cycle, especially when claims are settled.

Mr Jain said that India is the fifth-largest economy globally, and is on track to becoming the third-largest by 2030, with exports driving this growth. In 2023-24, exports reached USD 437 billion, a slight 3% dip due to global challenges. Despite this, October's merchandise exports surged to USD 39.2 billion, reflecting 17.25% growth—a testament to the resilience of Indian exporters. Haryana, the 7th largest exporting state in 2023-24, achieved a 10% CAGR in exports over five years. Gurugram alone contributes 22% of Delhi-NCR's exports, highlighting its key role in India's trade ecosystem.

Following the addresses by the key speakers, the session continued with presentations on services available to the export community.

Ms Arpita Suyal, Senior Product Manager at Policybazaar for Business, delivered an insightful presentation on the significance of marine insurance in international trade. Following this, Mr Deepak Singh, Head of Business Growth at ShipGlobal, explored the growing role of e-commerce in international trade. Lastly, Mr Pramit Joshi, Vice President at Credlix, Moglix's digital supply chain financing platform, shared valuable insights on the financing solutions that Credlix provides, empowering exporters with the financial support needed to navigate international trade challenges. The conclave proved to be immensely valuable and beneficial for the participants, offering them practical tools and knowledge to enhance their export operations.

Haryana, a major hub in India's automobile industry, produces two-thirds of the nation's passenger cars, 50% of tractors, and 60% of motorcycles. It is also a leading producer of Basmati rice. Ranked 7th in exports among Indian states in 2023-24, Haryana has achieved a 10% CAGR in exports over the last five years. With a strong industrial base and proactive export growth, the state is a key player in India's economic landscape. ■

ATTENTION MEMBERS!!!

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