

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
(DEPARTMENT OF COMERCE)

LOK SABHA
UNSTARRED QUESTION No. 1454
ANSWERED ON 29/07/2025

REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS

1454. **Shri Manoj Tiwari:**
Shri Bharatsinhji Shankarji Dabhi:
Shri Kota Srinivasa Poojary:
Shri Chintamani Maharaj:

Will the Minister of **COMMERCE AND INDUSTRY** (वाणिज्य एवं उद्योग मंत्री) be pleased to state:

- (a) whether the Remission of Duties and Taxes on Exported Products (RODTEP) scheme is currently being implemented to support exporters across sectors, if so, the details thereof;
- (b) whether the Government has taken steps to expand the coverage of the scheme to include SEZs, EOUs, and Advance Authorisation holders, if so, the details thereof;
- (c) whether the expanded coverage has led to increased participation by small and medium exporters; and
- (d) if so, the details thereof?

ANSWER

वाणिज्य एवं उद्योग मंत्रालय में राज्य मंत्री (श्री जितिन प्रसाद)

THE MINISTER OF STATE IN THE MINISTRY OF COMMERCE AND INDUSTRY
(SHRI JITIN PRASADA)

(a) to (d): The Government notified the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme with effect from 01.01.2021, to reimburse embedded taxes, duties, and levies that are not being refunded under any other existing mechanism at the central, state, or local level, but are incurred in the manufacturing and distribution process of exported goods. This scheme aims to improve the cost competitiveness of Indian exports in the global market.

The Scheme is implemented by the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue (DoR), Ministry of Finance, through an end-to-end IT-enabled platform hosted on ICEGATE, managed by CBIC.

The scheme covers a wide spectrum of export sectors, including small and medium enterprises, encompassing more than 10,500 HS codes. However, Apparel/Garments and Made-ups falling under Chapters 61, 62, and 63 are not covered under RoDTEP, as they are already being covered under the Rebate of State and Central Taxes and Levies (RoSCTL) Scheme.

Initially, the Scheme was applicable to units operating in the Domestic Tariff Area (DTA). Subsequently, vide DGFT Notification No. 70/2023 dated 08.03.2024, its coverage was extended to Advance Authorisation (AA) holders, Export Oriented Units (EOUs), and units in Special Economic Zones (SEZs) till 05.02.2025. The scheme was further reinstated for these categories with effect from 01.06.2025.

The RoDTEP rebate rates and value caps for DTA units are notified in Appendix 4R, and those for AA/SEZs/EOUs are notified in Appendix 4RE. Both appendices are available on the DGFT website (www.dgft.gov.in) under the link 'Regulations > RoDTEP'.
