



SPICES BOARD

(Ministry of Commerce & Industry Govt. of India)
Sugandha Bhavan
N.H.By-pass
P.B.No. 2277
Palarivattom P.O.
Kochi - 682 025, India

स्पाइसेस बोर्ड

(वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार)
सुगन्ध भवन
एन.एच.बाईपास
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पालारिवट्टम पी.ओ.
कोच्चि - 682 025, भारत

Circular No: 18/2021

13th December 2021

Sub: Remission of Duties and Taxes on Exported Products (RoDTEP)-reg

Government of India, has constituted a committee for determination of RoDTEP rates for **Advance Authorization (AA)/Export Oriented Unit (EoU)/Special Economic Zone (SEZ) exports** and to review and give supplementary report/recommendations on issues or representations relating to errors or anomalies, if any, pointed out, arising from the report of the earlier RoDTEP committees. (The review is not a general review and restricted only to removal of apparent errors or anomalies, as pointed out by trade/ associations/ line ministries)

In this regard, the exporters' associations of Spices & Spice products are requested to provide data with respect to inputs used in the respective export products, in the specified proforma (Annex B), giving proper justification for considering the rate given to be anomalous and the need for review of such rates.

While providing the data, care should be taken regarding the following aspects,

- Data provided should be complete for the exports made during the period 01.10.2019 to 31.03.2020. For a particular manufactured export item, the details of all input(s) that are used in the manufacture of all types/styles of that particular export item should be indicated.
- The incidence of duty should be restricted to currently un-refunded (i)duties/taxes/levies at the Central, State and local level, borne on the exported product, including prior stage cumulative indirect taxes on goods and services used in the production of the exported product and (ii)such indirect duties/taxes/levies on distribution of exported product.
- Only duties/taxes/levies borne on the exported product which are at present not getting refunded/reimbursed under any other mechanism such as Duty Drawback, GST refunds, Central / State Govt. exemptions, subsidy etc. are taken into account while calculating tax incidence on the export product.

- Data provided should only be of **exports made under AA/EoU/SEZ** and it should be certified by the manufacturer and its chartered accountant/Cost accountant.
- The data should be supported by copies of relevant documents such as tax invoices of inputs used, shipping bills of export product, State Govt. notifications regarding taxes/levies like electricity duty, mandi tax etc. Also, a copy of the relevant legislation/notification relating to taxes and exemption etc. should also be supplied along with data.
- The data provided should pertain to only those manufacturers/units that are ready to have their records and production process subjected to inspection by Customs/Central Excise Department, if required for the purpose of verifying the correctness of information.

In this regard, the Board has received information, from some exporters/associations and the same have been provided to the department concerned. Further, in order to have a holistic picture **for fixing RoDTEP rates for spice exports made under AA/EoU/SEZ**, it is requested that associations may urge more spice exporters to furnish the required data to the Board, positively by 20th December 2021, for further needful.



Director (MKTG)

To

All Associations of Spices Exporters

(Issued from File No: MKT/MISC/RODTEP/2020-MARKETING - 16207)
(Hindi Version follows)

Format for submitting data for RoDTEP Scheme for SEZ/EoU/AA units		
(To be furnished Export Product-wise by individual manufacturer/ manufacturer-exporter - Separate Format for each product needs to be submitted)		
Sl 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 (add more rows if data pertains to more than 1 unit -2A, 2B, etc.)	
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	01.10.2019 to 31.03.2020
7	Exact Description of the Product as per Shipping Bill(s)	
8	Unit Quantity Code (UQC) of Exported Product /Unit of Measurement	
9	Total Units of the Product manufactured in the period 01.10.2019 to 31.03.2020 (in UQCs)	
10	Domestic Clearance of Goods	
10A	Quantity of product cleared /sold in domestic market during 01.10.2019 to 31.03.2020 (in UQC)	
10B	Value of product cleared/sold in domestic market during 01.10.2019 to 31.03.2020.	
10C	Value of product when sold in domestic market per UQC in Rs.	
11	Export Clearance of Goods	
11A	Quantity of product exported during 01.10.2019 to 31.03.2020 (in UQCs)	
11B	FOB value of product exported during 01.10.2019 to 31.03.2020	
11C	FOB value of product per UQC in Rs	
12	Fuel Used in Transportation (Inbound Transport):	
12A	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of above mentioned export product (Inbound Transportation) (By Road)	Rs
12B	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of above mentioned export product (Inbound Transportation) (By Rail)	Rs
12C	Total transportation cost incurred for export product per UQC for Inbound Transportation [(12A + 12B)/total quantity exported (in UQCs)]	Rs
13	Fuel Used in Transportation (Outbound Transport):	
13A	Total transportation cost actually incurred with respect to process of transporting export product from factory to the gateway port (Out bound Transportation)(By road)	Rs
13B	Total transportation cost actually incurred with respect to process of transporting export product from factory to the gateway port (Out bound Transportation)(By rail)	Rs
13C	Total transportation cost incurred for export product per UQC for Outbound Transportation [(13A + 13B)/total quantity exported (in UQCs)]	Rs
14	Electricity Duty:	
14A	Total Electricity consumed in units (KWh) for manufacture of goods in the period 01.10.2019 to 31.03.2020	KWh
14B	Total Electricity consumed in units (KWh) for manufacture of the domestically cleared goods in the period 01.10.2019 to 31.03.2020	KWh

14C	Total Electricity consumed in units (KWh) for manufacture of the exported products in the period 01.10.2019 to 31.03.2020	KWh				
14D	Rate of Electricity Duty per kwh	Rs.				
14E	Total Electricity Duty paid for manufacture of domestically cleared goods in the period 01.10.2019 to 31.03.2020 (in Rs.)	Rs.				
14F	Total Electricity Duty paid for manufacture of export goods in the period 01.10.2019 to 31.03.2020	Rs.				
15	Stamp Duty:					
15A	Stamp Duty paid for relevant Export Documents (in Rs)	Rs				
16	State VAT on fuel used in generation of captive power:					
16A	Units of power generated by captive power through DG Sets for manufacturing process	Units in Kwh				
16B	Total quantity (in kilo litres) of Fuel used to generate the captive power through DG Sets	kilo litres				
17	Embedded CGST/ SGST on distribution of Export Product (Up to gateway port):					
17A	Total Distribution Cost (Up to gate way port)	Rs				
17B	Estimated component of embedded CGST/SGST on the cost actually incurred for the distribution of the export product.	Rs				
17C	Total estimated embedded CGST/SGST in Rs per UQC of the Export Product	Rs				
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 manufacture of exported product :					
		Input 1	Input 2	Input 3	Input 4	(Please add more columns for inputs as required)
18A	HS Code of the Input/ Raw Material					
18B	Description of the Input					
18C	Quantity of Input Used in the Manufacture of per unit of Export Product					
18D	UQC/ Unit of Measurement					
18E	Indigenous Ratio (%) - in percentage of inputs procured domestically for manufacture					
	Taxes/ Duties per unit of Raw Material					
18F	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs	Rs	Rs	Rs	Rs
18G	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods (For farm products only)	Rs	Rs	Rs	Rs	Rs
18H	Embedded SGST in purchases from unregistered dealers	Rs	Rs	Rs	Rs	Rs
18I	Any other Tax (with justification)	Rs	Rs	Rs	Rs	Rs
18J	Input Sub Total (Total of 18F to 18I)	Rs	Rs	Rs	Rs	Rs
18K	Total Duty Incidence for the Export Product in terms of Rs per UQC of the Product (Total for all inputs)	Rs	Rs	Rs	Rs	Rs
19	Kindly indicate any exemptions/concessions w.r.t. fuel taxes/stamp duty/electricity duty/any other taxes being availed, etc.					

Annexure-C

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