

Helping you navigate RoDTEP Compliances: Filing of Annual RoDTEP Return (ARR)

December 2024



Background

RoDTEP is launched by the government to replace the existing Merchandise Exports from India Scheme (MEIS) scheme for exports of goods from India.

The scheme reimburses the taxes and duties, at the central, state / local level, which are presently not being refunded, but are incurred in manufacturing of exported products.

Salient features of the scheme



Eligibility

All exporters / SEZ / EOU are eligible.



Benefits

Quick verification, digitisation, time savings at ports, etc.



Taxes Refunded

VAT, duties on electricity, stamp duty on docs, etc.



E-Scrips:

Refund as transfer escripts via electronic ledger.

*Annual compliances & adherence



Compliances

Exporters (IECs) having their RoDTEP claim exceeding INR 1 crore in a financial year across all 8-digit HS Codes, are required to file an Annual RoDTEP Returns (ARR) as per the format given under Appendix 4RR of Handbook of Procedures, 2023.

The RoDTEP ARR for a particular financial year (FY) shall be filed on the DGFT portal by 31 March of the next FY, i.e., the ARR for the FY 2023-24 to be filed by 31 March 2025.



Consequences

- Non-reporting of the ARR shall lead to:
 - Denial of benefits under RoDTEP scheme.
 - No further roll out of RoDTEP claims.
- Composition fee shall be paid for delayed filing of ARR, as per the below.
 - Delay up to 3 months - INR 10,000/-
 - Delay beyond 3 months - INR 20,000/-

*Vide PN 27/2024-25 dated., 23rd October 2024.

How Grant Thornton Bharat can assist

Advise the clients in proper declaration of Schema Code that is applicable for RoDTEP scheme, while presenting shipping bills for export of goods.

Assisting in collating the information required for filing Annual RoDTEP Return (ARR) in Appendix 4RR.

Validating the tax and duties paid by clients (ex. VAT, electricity duty, stamp duty on export docs, excise duty, etc.,) related to manufacturing of export products.

Support in verifying the refunds received under RoDTEP scheme to ensure accurate submission of ARR in Appendix 4RR.

Assistance in submission of ARR in Appendix 4RR and regular follow up with the relevant authorities for clarification and approval.

Our experts

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Krishan Arora

Partner and National Leader, Tax
E: krishan.arora@in.gt.com
M: +91 9818341530



PS Krishnan

Partner, Tax
E: ps.krishnan@in.gt.com
M: +91 9994914032



N Mallikarjun

Executive Director, Tax
E: N.Mallikarjun@in.gt.com
M: +91 9884885243



Nimit Davey

Director, Tax
E: Nimit.davey@in.gt.com
M: +91 9840353618



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