

DGFT notifies filing of Annual RoDTEP Return (ARR) for exporters claiming RoDTEP benefits exceeding INR 1 crore in a FY

24 October 2024

The Directorate General of Foreign Trade (DGFT), vide Public Notice No. 27/2024-25 dated 23 October 2024, has notified that the exporters claiming RoDTEP benefits shall be required to file the Annual RoDTEP Return (ARR) as per the format given under the Appendix-4RR of the Handbook of Procedures, 2023 (HBP). Initially, this filing requirement applies to exporters whose total RoDTEP claims exceed INR 1 crore in a financial year (FY) across all 8-digit HS codes.

Key aspects for consideration:

Due date:

- The ARR for RoDTEP claims made in a particular FY must be filed on the DGFT portal by 31st March of the next FY.
- Thus, the ARR for RoDTEP benefits claimed for FY 2023-24 shall be filed by **31 March 2025**.

Consequences of non-reporting:

- Non-reporting of the ARR will result in the denial of benefits under the RoDTEP scheme.
- No further scroll-out of RoDTEP claims for the shipping bills (SB) will be permitted at the Customs Port of export after a grace period of three months post 30th June.

Composition fees for delayed filing:

- A composition fee of INR 10,000/- will be applicable for delayed filing of ARR up to 30th June.
- For filings after the grace period (post **30 June 2025**), a higher composition fee of INR 20,000/- will be required.
- Upon payment of the applicable fee, the RoDTEP scrolls will resume within 45 days, subject to an online API-based message exchange between DGFT and Customs.
- Further, resumption of scroll out shall also cover SB that were not scrolled out earlier on account of non-compliance of ARR.

Record maintenance:

- Exporters must maintain physical/digital records substantiating duty remission claims for **five years**.
- These records may be produced before the concerned authority assessing the ARR.

Periodic assessments and due diligence:

- ARR filings may undergo periodic assessments for due diligence.
- These assessments can lead to revisions in the RoDTEP rates by the RoDTEP Committee.

IT-assisted risk-based scrutiny:

- Some ARR cases might be identified for further scrutiny based on the IT-assisted risk-based criteria.
- If the excess claims are identified, the RoDTEP scrip holder must refund/surrender the excess claims based on the order passed.
- If not regularised within the given timeframe, no further benefits under the scheme will be granted.

**Connect
with us on**



@Grant-Thornton-Bharat-LLP



@GrantThorntonIN



@GrantThorntonBharat



@GrantThorntonBharatLLP



@Grantthornton_bharat



GTBharat@in.gt.com

© 2024 Grant Thornton Bharat LLP. All rights reserved.

“Grant Thornton Bharat” means Grant Thornton Advisory Private Limited, a member firm of Grant Thornton International Limited (UK) in India, and those legal entities which are its related parties as defined by the Companies Act, 2013, including Grant Thornton Bharat LLP.

Grant Thornton Bharat LLP, formerly Grant Thornton India LLP, is registered with limited liability with identity number AAA-7677 and has its registered office at L-41 Connaught Circus, New Delhi, 110001.

References to Grant Thornton are to Grant Thornton International Ltd. (Grant Thornton International) or its member firms. Grant Thornton International and the member firms are not a worldwide partnership. Services are delivered independently by the member firms.