

To be published in the Gazette of India Extraordinary Part II Section 3, Sub Section (II)

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

Notification No: 24/2023  
New Delhi, the 03<sup>rd</sup> August, 2023

**Subject: Regularization of RoDTEP for 18 HS Codes under Heading 5208 w.e.f 01.01.2021- reg**

S.O.(E): The following is considered regarding 18 HS Codes under Heading 5208 which were added in Appendix 4R vide Notification No. 63 dated 25.03.2023:

S.No.	Tariff Item	Description of Goods (As per CTH)
(1)	(2)	(3)
1	52084921	Of Handloom
2	52084929	Other
3	52084990	Other
	520851	Plain weave, weighing not more than 100 g/m2
4	52085110	Lungi
5	52085120	Saari
6	52085130	Shirting Fabrics
7	52085140	Casement
8	52085150	Cambrics (including madapollam and jaconet)
9	52085160	Mull (including limbric and willaya)
10	52085170	Mull (including limbric and willaya)
11	52085180	Voils (excluding leno fabrics)
12	52085190	Others
	520852	Plain weave, weighing morew than 100 g/m2
13	52085210	Lungi
14	52085220	Saari
15	52085230	Shirting Fabrics
16	52085240	Casement
17	52085250	Cambrics (including madapollam and jaconet)
18	52085260	Mull (including limbric and willaya)

2. (i) Whereas, customs EDI directory in ICES had an error inasmuch as it did not contain above-mentioned 18 HS Codes of heading 5208 which form part of the legal text of the first schedule to Customs Tariff Act, 1975 and exporters claimed and availed RoDTEP wherein export goods were classified in tariff lines with in headings of 5208 other than the said 18 HS Codes,
- (ii) Whereas, above-mentioned 18 HS Codes of heading 5208 have been enabled in customs EDI directory in ICES for filing shipping bills w.e.f. 28.01.2023 and however, exporters could claim RoDTEP benefit from 28.03.2023 onwards after RoDTEP rates were notified vide said DGFT Notification no. 63 dated 25.03.2023,



(iii) Whereas, on account of noticing inconsonance in classification vis-à-vis first schedule to Customs Tariff Act, 1975, show cause notices have been issued or RoDTEP benefit disallowed at the time of export relating to the period 01.01.2021 to 27.01.2023; and also, for the period 28.01.2023 to 27.03.2023 claiming the RoDTEP could not be enabled,

(iv) whereas, taking in account the sequence of measures taken in connection to correcting this said omission, allowing RoDTEP since 01.01.2021 as well as the regularisation of the RoDTEP as claimed as such, as long as it was claimed against one of the HS Codes under heading 5208 in the case of exports under shipping bills filed from 01.01.2021 to 27.01.2023 would obviate any changes required in any of the relevant shipping bills under which exports stand made, that the claims would simply get finalized and show cause notices, if any, already issued would get decided accordingly,

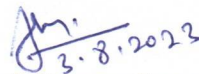
(v) whereas, in the case of exports under shipping bills filed from 28.01.2023 to 27.03.2023, by allowing RoDTEP since 01.01.2021, enablement from DG Systems in CBIC is required so as to update the RoDTEP directory and to make other changes, including in ICES/ICEGATE, as are necessary, so as to allow exporters, who claimed the said 18 HS Codes in their export declaration in shipping bill, to make a supplementary claim in respect of RoDTEP amount. For this, the DG Systems in CBIC shall be issuing a Systems Advisory allowing exporters (who claimed the 18 eight-digit tariff lines in their export declaration in shipping bill) to make a supplementary claim within 180 days of the date of the said Systems Advisory.

3. Therefore, in exercise of the powers conferred by Section 3 and Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with Para 1.02 of the Foreign Trade Policy 2023, the Central Government hereby -

i) allows RoDTEP for these 18 HS codes mentioned in Table in Para 1 above w.e.f. 01.01.2021 in supersession of DGFT Notification no. 63 dated 25.03.2023 to that extent.

ii) regularizes the RoDTEP availed by the exporters w.e.f. 01.01.2021, in the manner as outlined in sub-para (iv) or (v) of Para 2 above, as the case may be.

**Effect of this Notification: RoDTEP benefit relating to 18 HS codes under heading 5208 notified vide Notification no. 63/2015-20 dated 25.03.2023 is being regularized w.e.f. 01.01.2021, in consultation with Department of Revenue.**



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[Issued from File No. 01/61/180/155/AM21/PC-3/Part-2]