भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
सीमा शुल्क आयुक्त (निवारक) का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
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F.No. GEN/TECH/PN/43/2026-POL Date: 08-05-2026

Public Notice No. 10/2026

Subject: Issuance of Trade Notice in respect of Circular No. 20/2026 - Customs dated 10.04.2026 regarding clarification on remission / rebate under RoDTEP and RoSCTL schemes in cases of short realisation of export proceeds – Reg.

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Attention of all Importers, Exporters, Shipping Lines, Shipping Agents, Custodians, Customs Brokers, and other stakeholders is invited to **Circular No. 20/2026-Customs dated 10.04.2026** issued by the Central Board of Indirect Taxes and Customs (CBIC), wherein clarification has been issued regarding admissibility of remission/rebate under RoDTEP and RoSCTL schemes in cases of short realisation of export proceeds.

2. The Circular, inter alia, clarifies that:

2. The matter has been examined in the Board in consultation with the DGFT and Ministry of Textiles. In this context, attention is invited to the Board Circular No. 64/2003-Cus dated 21.07.2003 and 33/2019-Customs dated 19.9.2019 wherein it has been clarified that duty drawback is permitted on full FOB value without deducting agency *commission and foreign banking charges, provided these deductions fall within the overall limit of 12.5% of the FOB value. Agency commission and foreign bank charges, separately or jointly, exceeding this limit need to be deducted from the FOB value for granting duty drawback. It is stated that similar treatment in respect of realisation of export proceeds shall be applicable for grant of RoDTEP and RoSCTL benefits also.*

3. Further, it is also clarified that, in line with Rule 18 of the Customs and Central Excise Drawback Rules, 2017 and in terms of para 2.54 of the Foreign Trade Policy, 2023 read with para 2.71 and 2.72 of HBP, compensation of short realisation of sale proceeds from Export Credit Guarantee Corporation (ECGC) may be treated as receipt of sale proceeds and remission or rebate under RoDTEP and RoSCTL schemes may not be recovered, provided the Reserve Bank of India writes off the requirement of realisation of the sale proceeds on merits and the exporter produces a certificate from the concerned Foreign Mission of India about the fact of non-recovery of sale proceeds."

3. In view of the above, all stakeholders are requested to take note of the above clarifications and ensure strict compliance.

4. Difficulties, if any, faced in implementation may be brought to the notice of this office at the earliest.

Digitally signed by
BHARAT PRAKASH
Date: 08-05-2026
16:45:12

BHARAT PRAKASH
COMMISSIONER

Copy to:

1. Chief Commissioner of Customs – for information
2. All Deputy/Assistant Commissioners – for wide publicity
3. Notice Board / Website
4. Trade Associations / Customs Brokers Association

5. Guard File

Copy submitted to:

Chief Commissioner of Customs (P), Trichy- with a request to direct the concerned officers to post it in zonal website.