

INDIRECT TAX (CUSTOM UPDATES)



RODTEP: ANNUAL RETURN, DATES AND LATE FEES

What is RODTEP Scheme?

The RODTEP Scheme (Remission of Duties and Taxes on Exported Products) was introduced to reimburse exporters for central, state, and local duties or taxes that were previously non-refundable and to enhance the competitiveness of Indian products in the global market and thus supporting the growth of export industries.

Annual RODTEP Return (ARR)

The exporters having total RODTEP claim exceeds Rs.1 crore in a F.Y are required to file Annual RODTEP Return (ARR) and provide details on the inputs used in export production, the duties incurred, and other applicable details to ensures transparency and compliance with the scheme's regulations.

The ARR for a F.Y needs to be submitted by March 31 of the subsequent F.Y. on the DGFT portal. (For e.g. last date to file the ARR for the FY 2023-2024 will be 31st March,2025).

| S. No. | ARR filing date for | Late fees |
|--------|---|--------------|
| 1. | Up to 31 st March of subsequent F. Y | No late fees |
| 2. | Up to 30 th June of subsequent F. Y | Rs.10,000/- |
| 3. | Post 30 th June of subsequent F. Y | Rs.20,000/- |

Non-filing of the ARR will lead to denial of benefits under the RODTEP scheme and no further scroll out of RODTEP claims for the SBS will be permitted.

Extension of due date for filing ARR for F.Y. 2023-2024


DGFT vide Public Notice No. 51/2024-25-DGFT, dated 19th March, 2025 has extended the due date of ARR for the F.Y 2023-2024 to 30th June,2025 failing which the exporter will be denied the benefits under the RODTEP scheme and will be subject to further penalties.


DISCLAIMER:

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