

(4) ई-स्क्रिप सहित लेजर और उसमें किए गए लेन-देन, इस तरह के ड्युटी क्रेडिट के प्राप्तकर्ता तथा सीमा शुल्क को सीमा शुल्क स्वचालित प्रणाली में दिखाई देगा।

**7. ई-स्क्रिप में ड्युटी क्रेडिट का हस्तांतरण -** (1) सीमा शुल्क स्वचालित प्रणाली के भीतर एक व्यक्ति के लेजर से किसी अन्य व्यक्ति, जो विदेश व्यापार (विकास और विनियमन) अधिनियम, 1992 (1992 का 22) के अनुसार जारी आयातक-निर्यातक कोड संख्या का धारक हो, के लेजर में ई-स्क्रिप में ड्युटी क्रेडिट के हस्तांतरण की अनुमति दी जाएगी।

(2) ई-स्क्रिप में उपलब्ध ड्युटी क्रेडिट, एक समय में उक्त ई-स्क्रिप की पूरी राशि के लिए किसी अन्य व्यक्ति को हस्तांतरित किया जाएगा और आंशिक रूप में ड्युटी क्रेडिट के हस्तांतरण की अनुमति नहीं होगी।

(3) ई-स्क्रिप के वैधता की अवधि इसके सृजन से एक वर्ष होगी जो ई-स्क्रिप के हस्तांतरण के कारण बदली नहीं जाएगी।

(4) ई-स्क्रिप सहित अंतरिती का लेजर और उसमें किए गए लेन देन, अंतरिती और सीमा शुल्क को सीमा शुल्क स्वचालित प्रणाली में दिखाई देगा।

**8. ड्युटी क्रेडिट का स्थगन या रद्दकरण -** जहां कोई व्यक्ति निर्यात के संबंध में या ई-स्क्रिप के संबंध में अधिनियम या लागू समय में किसी अन्य कानून के किसी भी प्रावधान या उसके तहत बनाए गए नियमों या विनियमों का उल्लंघन करता है, वहां अधिनियम की धारा 51ख के तहत केन्द्र सरकार द्वारा अधिसूचित तरीके से ड्युटी क्रेडिट या ई-स्क्रिप को लेजर में स्थगित या रद्द किया जा सकता है।

[फा. सं. सीबीआईसी-140605/12/2021-निदेशक(प्रतिअदायगी)-सीबीईसी]

गोपाल कृष्ण झा, निदेशक

## MINISTRY OF FINANCE

(Department of Revenue)

### NOTIFICATION

New Delhi, the 23rd September, 2021

#### No. 75/2021- Customs (N.T.)

**G.S.R. 654(E).**—In exercise of the powers conferred by section 51B, read with section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby makes the following regulations, namely:-

**1. Short title and commencement.** – (1) These regulations may be called the Electronic Duty Credit Ledger Regulations, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.** – (1) In these regulations, unless the context otherwise requires, -

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “Claim” means a claim of duty credit under the Schemes, made by an exporter in the shipping bill or bill of export by providing the appropriate declaration at the item level in the said shipping bill or bill of export in the customs automated system;

(c) “Customs station” means any customs port, customs airport, land customs station or inland container depot;

(d) “Duty credit” means the amount of credit of duty allowed by Customs against a claim under the Schemes;

(e) “Electronic duty credit ledger” means the ledger in the customs automated system relating to a person who is the recipient of duty credit or persons to whom duty credit is transferred;

(f) “E-scrip” means the scrip, created in the ledger for duty credit, as mentioned in Explanation 1 of section 28AAA of the Act;

(g) “Export manifest” or “export report” means the reference to the terms used in section 41 of the Act;

- (h) “Proper officer” means Deputy Commissioner or Assistant Commissioner of Customs;
- (i) “Scheme” means the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) or the Scheme for Rebate of State and Central Taxes and Levies (RoSCTL);
- (j) “Scroll” means the list generated in the customs automated system containing details of shipping bills or bills of export and the duty credit amounts allowed by Customs against the said shipping bills or bills of export.

(2) The words and expressions used in these regulations and not defined, but defined in the Act, shall have the same meanings as assigned to them in the Act.

**3. Issuance of duty credit in the scroll.** - (1) A shipping bill or a bill of export, presented under section 50 of the Act on or after the 01<sup>st</sup> day of January, 2021 and having a claim of duty credit under the Scheme, shall be processed in the customs automated system, including on the basis of risk evaluation through appropriate selection criteria.

(2) The claim shall be allowed by Customs as per the conditions and restrictions notified for the Scheme, after the filing of export manifest or export report.

(3) Once the claim is allowed, a scroll for duty credit will be generated by the proper officer in the customs automated system. Separate scrolls will be generated for each Scheme.

(4) The scroll details, including the details of shipping bill or bill of export, duty credit allowed and date of generation of scroll, shall be visible in the customs automated system to the exporter who is the recipient of such duty credit.

**4. Creation of e-scrip in the ledger.** - (1) The exporter shall have the option to combine the duty credits under a particular Scheme, allowed to him in one or more shipping bills or bills of export, and to carry forward the said duty credits to create an e-scrip for that Scheme in the ledger, customs station-wise according to the customs station of export, within a period of one year from the date of generation of the scroll in the customs automated system :

Provided that if the exporter does not exercise the said option of creating the e-scrip within the said period of one year, duty credit in each scroll will be combined customs station-wise for each Scheme and will be automatically created by the customs automated system as a single e-scrip for duty credit for that Scheme, for each customs station, in the ledger of the said exporter.

(2) Each e-scrip shall have a unique identification number and date of its creation and all transactions in the ledger shall be carried out using the said number and date.

**5. Registration of e-scrip.** - (1) The customs station of export shall be the customs station of registration for an e-scrip.

(2) The registration of e-scrip shall be automatic and separate application for the same shall not be required to be filed.

**6. Use and validity of e-scrip.** - (1) The duty credit available in the e-scrip in the ledger shall be used for payment of duties of Customs specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The e-scrip shall be valid for a period of one year from the date of its creation in the ledger and any duty credit in the said e-scrip remaining unutilized at the end of this period shall lapse.

(3) Such duty credit in the e-scrip that has lapsed shall not be re-generated.

(4) The ledger, including e-scrip and the transactions made therein, shall be visible in the customs automated system to the recipient of such duty credit and the Customs.

**7. Transfer of duty credit in e-scrip.** - (1) Transfer of duty credit in e-scrip shall be allowed within the customs automated system from the ledger of a person to the ledger of another person who is a holder of an Importer-exporter Code Number issued in terms of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992).

(2) The duty credit available in an e-scrip shall be transferred at a time for the entire amount in the said e-scrip to another person and transfer of the duty credit in part shall not be permitted.

(3) The period of validity of the e-scrip, of one year from its creation, shall not change on account of transfer of the e-scrip.

(4) The ledger of the transferee, including e-scrip and the transactions made therein, shall be visible in the customs automated system to the transferee and the Customs.

**8. Suspension or cancellation of duty credit.** - Where a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to the exports to which the duty credit relates, or in relation to the e-scrip, the said duty credit or e-scrip may be suspended or cancelled in the ledger in the manner as notified by the Central Government under section 51B of the Act.

[F. No. CBIC-140605/12/2021-O/o Dir(Drawback)-CBEC]

GOPAL KRISHNA JHA, Director