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

**Public Notice No. 27 /2024-25**

**New Delhi, Dated: 23<sup>rd</sup> October, 2024**

**Subject: Filing of Annual RODTEP Return (ARR) - reg**

In exercise of powers conferred under Paragraph 1.03 and 2.04 of the Foreign Trade Policy, 2023, as amended from time to time, the Director General of Foreign Trade hereby notifies a new Para 4.94 under Chapter 4 of the Handbook of Procedures 2023:

A new para 4.94 is being added under Chapter 4 of Handbook of Procedures 2023 as under:

**4.94. Filing of Annual RODTEP Return (ARR):**

1. To assess the nature of inputs used in export production and the amount of actual taxes & duties incurred, as permissible under Para 4.54 of FTP, the exporters claiming RODTEP benefits shall be required to file an Annual RODTEP Return (ARR) as per the format given under Appendix-4RR of Handbook of Procedures, 2023. The Annual RODTEP Return (ARR) for RoDTEP claims filed in a particular financial year shall be filed on DGFT portal by 31<sup>st</sup> March of the next financial year i.e. RODTEP claims information for Financial Year 2023-24 shall be required to be filed by 31.03.2025. This requirement for filing the annual return to begin with the exporters (IECs) whose total RoDTEP claim exceeds Rs. 1 crore in a financial year across all 8-digit HS Codes.
2. Non-reporting of the ARR shall lead to denial of benefits under the RODTEP scheme and no further scroll out of RODTEP claims for the SBs will be permitted at the Customs Port of Export after the grace period of three (3) months i.e. after 30<sup>th</sup> June.
3. A composition fee of Rs. 10,000/- will need to be paid for delayed filing of ARR upto 30<sup>th</sup> June i.e. RODTEP claims information for Financial Year 2023-24 with composition fees can be filed within a grace period of 3 months i.e. by 30.06.2025. Thereafter, a composition fees of Rs.20,000 /- will need to be paid after 30<sup>th</sup> June. Subsequent to the payment of the applicable composition fee, the RoDTEP scrolls will be resumed within