



Rebate of State and Central Taxes and Levies (RoSCTL)

Why in News

The Union Cabinet has given its approval for **continuation of the Rebate of State and Central Taxes and Levies (RoSCTL)** from 1st April, 2020 onward **until** it is **merged with the [Remission of Duties and Taxes on Exported Products \(RoDTEP\)](#)**.

- Continuation of RoSCTL beyond 31st March, 2020 is expected to make the textile sector competitive by rebating all taxes/levies which are currently not being rebated under any other mechanism.
- Announced on 7th March, 2019, RoSCTL was offered for embedded state and central duties and taxes that are not refunded through [Goods and Services Tax \(GST\)](#). It was available **only for garments and made ups**. It was **introduced by the Ministry of Textiles**.
- The government on 13th March, 2020 approved **RoDTEP, a scheme for exporters** to reimburse taxes and duties paid by them such as value added tax, coal cess, mandi tax, electricity duties and fuel used for transportation, which are not getting exempted or refunded under any other existing mechanism.
 - **RoDTEP replaces the Merchandise Export from India Scheme (MEIS)** that was found to violate the [World Trade Organization](#) Rules.

[Source: PIB](#)

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