

**F. No. CBIC-140605/13/2021-O/o Dir(Drawback)-CBEC**  
**Government of India**  
**Ministry of Finance, Department of Revenue**  
**Central Board of Indirect Taxes & Customs**  
**(Drawback Division)**

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New Delhi, dated the 26<sup>th</sup> of September, 2022

To

All Principal Chief Commissioners/Chief Commissioners  
of Customs/Customs (Preventive)/Customs & Central Tax, and  
All Principal Directors General/Directors General, under CBIC

Madam/Sir,

**Subject: - Amendments to Rebate of State and Central Taxes and Levies (RoSCTL) Scheme.**

The undersigned is directed to say that the RoSCTL scheme notification No. 77/2021-Customs (N.T.) dated 24.09.2021 has been amended vide notification No. 76/2022 - Customs (N.T.) dated 14.09.2022. whereby the para 4(2), para 5(5) and the words “or the transferee” in para 6 of the principal notification have been deleted. The effect of these amendments is the deletion of certain conditions related to transferee-holder of the scrip.

2. Further, the Electronic Duty Credit Ledger Regulations, 2021 issued vide notification No. 75/2021-Customs (N.T.) dated 23.09.2021 have been amended vide notification No. 79/2022 - Customs (N.T.) dated 15.09.2022. In Regulations 6(2) and 7(3) of the principal regulations, the words “two years” have been substituted for the words “one year”. The effect of these amendments is that the validity period of scrips is increased from one year to two years from the date of their generation.

3. It is requested to issue suitable public notice and standing order in this regard.

Hindi version follows.

Yours faithfully,

(Nidhish Singhal)  
STO (Drawback)

Copy for necessary actions to:

Principal Director General,  
Directorate General of Systems and Data Management,  
Indirect Taxes & Customs  
4th & 5th Floor, Hotel Samrat,  
Chanakyapuri, New Delhi – 110 021