



Dhaval Talati

1. Introduction The Remission of Duties or Taxes on Export Products (RoDTEP) Scheme is an export related scheme which aims to reimburse/refund the taxes and duties (embedded taxes) incurred by exporters such as local taxes, coal cess, mandi tax, electricity duties and fuel used for transportation, which are not getting exempted or refunded under any other existing scheme. The refund would be claimed as a percentage of the Freight On Board (FOB) value of exports. These embedded taxes and duties which were previously non-recoverable. Embedded taxes are the taxes that increases the price of the goods or services. These taxes are not shown separately in the invoice/ bill but it is ultimately borne by the final consumer. On 1st February 2020, the Hon'ble Finance Minister Nirmala Sitharaman in her Budget Speech introduced this scheme which was approved by the Union Cabinet on 13t.....