

Annual RODTEP Return (ARR)

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As per Public Notice No. 27/2024-25 dated 23rd October 2024, exporters claiming RODTEP benefits must file an Annual RODTEP Return (ARR). The **ARR for the Financial Year 2023-24 must be submitted on the DGFT portal by 31st March 2025**. This filing requirement applies to exporters whose **RODTEP claims exceed ₹1 crore** in a financial year across all 8-digit HS codes..

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 months i.e. after 30th June. A composition fee of Rs. 10,000 shall be levied** for delay filing of ARR upto 30th June.

The physical/ digital records as filed in ARR shall be maintained for a period of **five (5) years** which may be produced before the concerned authority assessing the ARR.

The notice outlines the requirements for filing the ARR, including details related to exported goods (such as quantity and FOB value), VAT and excise duty on inbound and outbound transport, electricity duty, stamp duty, and other applicable components as mentioned in the appendix, including exemptions.

The **return must be submitted product-wise** by each individual manufacturer or manufacturer-exporter, meaning a separate form must be provided for each product.