



**CUSTOMS**

-COPY OF-

**INSTRUCTION NO.05/2026-CUSTOMS**

**Dated 23<sup>rd</sup> April, 2026**

**F.No.603/2/2024-DBK/306-337**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes & Customs**  
**Drawback Division**  
**New Delhi**  
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To,

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

**Instructions for time bound processing of RoDTEP and  
RoSCTL scrolls - reg.**

The undersigned is directed to draw attention to the audit observation in respect of Audit report on Subject Specific Compliance Audit (SSCA) on "Rebate of State and Central Taxes and Levies" (RoSCTL) wherein it has been observed that there is considerable delays in generation of RoSCTL scrolls and disbursal of rightful claims causing undue hardship to the exporters.

2. In this context, attention is invited to the Instruction No. 21/2020- Customs dated 16.12.2020 wherein it has been instructed that crediting of duty drawback within a period of 3 days should be strictly complied with. Board desires that similar time limit should also be complied with for the generation of RoDTEP as well as RoSCTL scrolls.

**Sd/-**  
**(Khairnar Sarweshwar)**  
**OSD (Drawback Division)**  
**CBIC**

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