

September 30, 2026

## MINISTRY OF TEXTILES

# RoSCTL for apparel and made-ups extended to December 31, 2026

Ministry of Textiles notification F. No. 12015/12/2026-TTP(Pt.1) extends the RoSCTL scheme for apparel and made-ups from October 1 to December 31, 2026.

**T**HE MINISTRY OF TEXTILES issued notification F. No. 12015/12/2026-TTP(Pt.1), dated September 30, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, No. 311, on October 1, 2026. Its subject is the extension of the Rebate of

State and Central Taxes and Levies Scheme on Export of Apparel/ Garment and Made-ups (RoSCTL). It is issued in continuation of the Ministry's earlier notifications on the scheme and signed by A. Bipin Menon, Trade Advisor.

## KEY FACTS

## AUTHORITY

Ministry of Textiles

## PUBLISHED

September 30, 2026

## ISSUED BY

Ministry of Textiles

## DOCUMENT

Notification F. No.  
12015/12/2026-TTP(Pt.1)



## RoSCTL for apparel and made-ups extended to December 31, 2026

Ministry of Textiles · September 30, 2026

The Ministry of Textiles issued notification F. No. 12015/12/2026-TTP(Pt.1), dated September 30, 2026, published in the Gazette of India, Extraordinary, Part I, Section 1, No. 311, on October 1, 2026. Its subject is the extension of the Rebate of State and Central Taxes and Levies Scheme on Export of Apparel/ Garment and Made-ups (RoSCTL). It is issued in continuation of the Ministry's earlier notifications on the scheme and signed by A. Bipin Menon, Trade Advisor.

The notification extends the RoSCTL Scheme on export of apparel/garments and made-ups for a further period of 3 months, from October 1, 2026 to December 31, 2026, and comes into force on October 1, 2026. The extension continues with the same scope, structure, nature, coverage, cost norms and other terms and conditions as were applicable on September 30, 2026, and the eligibility criteria under RoSCTL remain unchanged.

The rebate continues to be provided through the existing mechanism of duty credit scrips/e-scrip, as applicable. The prevailing rates and cap for all items as notified under the scheme remain unchanged unless notified otherwise, and the Government reserves the right to suitably adjust the rate and caps in the light of change in relevant underlying conditions. The scheme is to be implemented by the Department of Revenue with end-to-end digitization for the issue of transferable Duty Credit Scrip, which will be maintained in an electronic ledger in the Customs system, and Duty Credit Scrip under the scheme is to be issued without insisting on realization of export proceeds.

To ensure that the expenditure under the scheme does not exceed the allocation amount, the expenditure and liability are to be reviewed on a quarterly basis by a Committee headed by the Department of Expenditure (DoE) and consisting of the Department of Revenue (DoR), the Department of Commerce (DoC) and the Ministry of Textiles (MoT), and measures as necessary are to be taken to keep the expenditure within the prescribed allocation. The guidelines issued in the Ministry's notification No. 12015/11/2020-TTP dated August 13, 2021 continue for the continuation and implementation of the scheme.

The notification does not list the rates or caps, the items covered or the eligibility criteria, and does not set out what the 2021 guidelines contain. It does not identify the earlier notifications it is issued in continuation of, does not state the allocation amount, and does not say what applies to exports after December 31, 2026.

---

|           |                                             |
|-----------|---------------------------------------------|
| Issued by | Ministry of Textiles                        |
| Document  | Notification F. No. 12015/12/2026-TTP(Pt.1) |
| Dated     | September 30, 2026                          |

---

|                         |                                                                                                                                                                                                |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Published               | Gazette of India, Extraordinary, Part I, Section 1, No. 311, October 1, 2026                                                                                                                   |
| Scheme                  | Rebate of State and Central Taxes and Levies (RoSCTL) Scheme                                                                                                                                   |
| Applies to              | Export of apparel/garments and made-ups                                                                                                                                                        |
| Extended for            | 3 months, October 1, 2026 to December 31, 2026                                                                                                                                                 |
| In force from           | October 1, 2026                                                                                                                                                                                |
| Terms                   | Same scope, structure, nature, coverage, cost norms and other terms and conditions as applicable on September 30, 2026                                                                         |
| Rates and cap           | Prevailing rates and cap for all items as notified under the scheme; unchanged unless notified otherwise; not listed in the notification                                                       |
| Eligibility criteria    | Unchanged                                                                                                                                                                                      |
| How the rebate is given | Duty credit scrips/e-scrip, as applicable; transferable Duty Credit Scrip maintained in an electronic ledger in the Customs system, issued without insisting on realization of export proceeds |
| Spending review         | Quarterly, by a Committee headed by the Department of Expenditure, with the Department of Revenue, the Department of Commerce and the Ministry of Textiles                                     |
| Guidelines              | Notification No. 12015/11/2020-TTP dated August 13, 2021; continue for the continuation and implementation of the scheme                                                                       |
| Signed by               | A. Bipin Menon, Trade Advisor                                                                                                                                                                  |

[The notification](#) (PDF, 879 KB)

Source: [Gazette of India, CG-DL-E-01102026-276703](#).

Checked against the official copy on October 22, 2026.

#### IndusDesk

hello@indusdesk.com · +91 98917 60000

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: [indusdesk.com/ministry-of-textiles/insights/rosctl-for-apparel-and-made-ups-extended-to-december-31-2026/](https://indusdesk.com/ministry-of-textiles/insights/rosctl-for-apparel-and-made-ups-extended-to-december-31-2026/)