No. K-43014(16)/9/2021-SEZ Government of India Ministry of Commerce & Industry Department of Commerce SEZ Division

Vanijya Bhawan, New Delhi, Dated the 27 June, 2024

To,

The Development Commissioners, All Special Economic Zones.

Subject: Concerns / queries / clarifications regarding the newly inserted SEZ Rule 11B notified vide DoC Notification dated 6.12.2023

Sir,

I am directed to refer to this Department's **Instruction No.115** dated 9th April, 2024 providing guidelines with regards to the Department of Commerce Notification no. G.S.R 881(E) dated 06th December, 2023 vide which SEZ Rules, 2006 was amended to insert Rule 11B to allow set up of non-SEZ IT/ITES units in IT/ITES SEZs.

- 2. As per deliberations held during the 120th meeting of the Board of Approval for SEZs on the 18th June, 2024, it was decided that Specified Officer and Development Commissioner shall provide a certificate regarding refund of duty as per format annexed, while forwarding the proposal under Rule11B for consideration of Board of Approval.
- 3. This issues with the approval of competent authority.

(Sumit Kumar Sachan)

Under Secretary to the Govt. of India Tel. 011-23039829

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Copy for information to:

- 1. DG, DGEP, Department of Revenue
- 2. JS (Customs), CBIC
- 3. DG, EPCES

Annexure

Certificate to be provided by Specified Officer

It is hereby certified that the Developer has refunded the duty as per the provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 9th April, 2024 issued by Department of Commerce.

Signature of Specified Officer

Countersigned by Development Commissioner