

**Instruction No.115**

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 9th April, 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 Department of Commerce Notification no. G.S.R 881(E) dated 06th December, 2023 amending SEZ Rules, 2006 to insert Rule 11B to allow set up of non-SEZ IT/ITES units in IT/ITES SEZs and to state that this Department has received several queries from stakeholders in this regard.

2. Accordingly, Department of Commerce in consultation with Department of Revenue has duly examined all such queries received from stakeholders and the responses thereon are provided in the enclosed Annexure.

3. This issues with the approval of competent authority.

Encl: as above

(Sumit Kumar Sachan)  
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Copy for information to:

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

