QUERY LOG: TAX & REGULATORY

BDO INDIA
April 2026

Only for EPCES and its members

Query Log : 1st April 2026 to 30th April 2026

S. No.	Querist Name	Category	Query from member	Response by BDO Team
1	S.KALYANI Regional Director Export Promotion Council for EOUs and SEZs	EOU	Please share with Free Trade Warehousing Zone FTWZ clearance by an 100% EOU procedure	1. As per the Section 2(i) of the SEZ Act 2005, the Domestic Tariff Area (DTA) includes all areas in India excluding SEZ and accordingly an EOU is treated as part of the DTA for the purpose of transactions with SEZ/FTWZ units. In terms of Rule 30 of the SEZ Rules, 2006 read with Section 16 of the IGST Act, 2017, supplies made from DTA to an SEZ/FTWZ unit are treated as zero-rated supplies, subject to compliance with prescribed procedures. 2. Accordingly, clearance of goods from an EOU to an FTWZ would qualify as a zero-rated supply, and the EOU may undertake such supply either under a Letter of Undertaking (LUT) without payment of IGST, or on payment of IGST with eligibility to claim refund. The procedure requires issuance of a tax invoice, filing of a Bill of Export (where applicable), and movement of goods under appropriate transport documents. Upon receipt of goods in the FTWZ, the Authorized Officer is required to verify and endorse the documents, confirming admission of goods into the FTWZ for authorized operations. Such endorsed documents serve as proof of export and are required to be maintained for compliance and refund purposes. 3. It is also important to ensure that the goods supplied are for authorized operations of the FTWZ unit, failing which the zero-rated benefit may be denied. Further, the endorsed documents are required to be furnished to the jurisdictional tax authorities within the prescribed timelines to avoid any potential demand. 4. In summary, clearance from EOU to FTWZ is treated as a zero-rated supply akin to export, subject to adherence to the procedural requirements prescribed under Rule 30 of the SEZ Rules and relevant GST provisions.

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2.	Jaydev Kag Deputy Manager	SEZ	1. A block is fabricated on SEZ (BCS) then transported to EOU (SCS) where same contractor makes mega block with use of multiple blocks. Then various mega blocks are lifted by crane to put in dry dock where same contractor constructs the hull by joining mega blocks. The Work Order is single for entire activity - because it is part of one commercial negotiation only. Can we issue singe order from SEZ with no GST? 2. A machinery is purchased by SEZ (BCS) then transported to EOU (SCS). The scope of machinery supplier includes erection and commissioning - but that activity will be carried out at EOU (SCS). The Purchase order is single for supply and erection - because it is part of one commercial negotiation only. Can we issue singe order from SEZ with no GST?	1. As per Section 26 of SEZ Act, 2005 read with Rule 27 of SEZ Rules, 2006, SEZ unit is entitled to procure services without payment of duty/ tax for its authorised operations. The only condition is that services can be procured without payment of duty/ tax for authorised operations without any condition for place of receipt of service. Rule 41 of SEZ Rules, 2006 permits SEZ unit to sub-contract part of its production process (authorized operations) to EOU unit with the permission of the specified officer. 2. In the present case, the Company must have obtained permission from the specified officer under Rule 41 of SEZ Rules, 2006 to sub-contract construction of hull to EOU unit. 3. Accordingly, the Company can receive services at the premise of EOU unit (sub-contractor) without payment of duty/tax provided it is only for authorised operations of SEZ unit. Further, SEZ unit only should place the service order and clearly SEZ unit should be mentioned as recipient of service even though place of receipt of service is at the premise of EOU unit. 4. As per the Section 2(i) of the SEZ Act 2005, the Domestic Tariff Area (DTA) includes all areas in India excluding SEZ and accordingly an EOU is treated as part of the DTA for the purpose of transactions with SEZ/FTWZ units. As per Rule 33(i) of the SEZ Act 2006, the goods imported or procured from DTA shall be brought into the premises of SEZ Unit. Further, Section 30(a) of the SEZ Act 2005, any goods removed from a SEZ to the DTA shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported.

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3.	Chandru Ramachandran Authorized Representative Kanishka Granites, Tindivanam	EOU	Please clarify whether EOU need to reverse IGST, exempted at the time of import, while clearing the scrap/wastage generated from the imported inputs, into DTA. Our understanding, as per para 6.07 (a) (i) of FTP, is that only Customs duty leviable under first schedule of Customs Tariff Act, 1975 is payable (i.e. BCD & SWS) and not the additional duty (i.e. IGST).	1. As per Para 6.07(a)(i) of Foreign Trade Policy, 2023, an EOU unit subject to fulfilment of positive NFE can sell waste/ scrap to DTA unit on payment of GST and compensation cess along with reversal of duties of Custom leviable under First Schedule to the Customs Tariff Act, 1975 availed as exemption on the inputs contained in so much waste/ scrap. 2. Accordingly, only the Customs Duties as per the First Schedule to the Customs Tariff Act, 1975 is required to be reversed at the time of disposal of waste/scrap in DTA. 3. IGST is not required to be reversed on the imported inputs contained in waste/scrap at the time of disposal of scrap in DTA.
4.	Abdur Rahman Musba Head Finance Cardolite Specialty Chemicals India LLP	SEZ	have made a manual refund application (which is attached) to the Specified Officer. However, the specified officer has reply to file the refund claim before the Jurisdictional Commissioner of Customs, Central Excise, Service Tax or GST. The copy of the Circular is also attached. Please advise whether we need to file the refund claim. Whether we can apply in the GST Portal for the refund claim (including Customs Duty)? Whether the supplier can claim the refund as the Customs Duty and IGST was borne by the SEZ unit?	• Circular No. 11/2017-Cus dated 31.03.2017 clarifies that the refund application in respect of SEZ units/developers is required to be filed before the Deputy Commissioner/ Assistant Commissioner of policy or technical, as it may be called, in the Office of Jurisdictional Commissioner of Customs, Central Excise, Service Tax or GST as the case may be and not before the Specified Officer. • Accordingly, the response received from the Specified Officer directing filing before the jurisdictional authority is in line with the prescribed procedure, and a fresh refund application would need to be submitted before the appropriate jurisdictional officer of Customs. • Further, as per Section 26A of the Customs Act, 1962, duty shall be refunded to the person by whom or on whose behalf such duty has been paid. Accordingly, in the present case, since the incidence of customs duty (and IGST, where applicable) has been borne by the SEZ unit, the SEZ unit would be the rightful claimant of the refund, and the supplier would not be eligible to claim the same.

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5.	Arya One Global IFSC LLP	SERF Form	We would like to clarify that we operate as a Fund Management Entity (FME) and currently issue separate invoices for the following services: 1. Management Fees 2. Performance Fees 3. Set-Up Expenses Since these services are different in nature, we raise separate invoices for each of them as distinct services. In this regard, we seek your guidance on whether the same SAC code can be applied for all three types of invoices, or if different SAC codes should be used for each service category then please suggests. --- We would like to confirm that we will be using SAC Code 997153 for all applicable services as trail per trail email going forward, effective from March 2026. Further, please note that we will not be amending any previously raised invoices, as the same have already been reported in our GST returns and duly uploaded in the SEZ SERF forms. Kindly confirm that the above approach is in order.	If the nature of services provided by the Company involves portfolio management services (except pension funds), and includes:- • managing portfolio assets of others, on a fee or commission basis, except for pension funds Note: Managers make decisions on which investments to purchase or sell. Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts This service code does not include: • management of pension funds, cf.997164 • personal financial planning advisory services not involving decision-making on behalf of clients, cf.997159 • buying and selling of securities on a transaction fee basis, cf.997152 Accordingly, if Company's services align with the above inclusions and do not fall within the exclusions, the adoption of SAC 997153 for all such services going forward appears to be in order. Also, there is no requirement to amend SAC codes in previously issued invoices.
6.	Vishwanath G. Hublikar	SEZ	We are in receipt of Notification No: 02/2026-27 dated 01.04.2026. Considering last para, Now being 100% EOU can we allowed to import Gold / Silver findings and mountings for our routine operation.	• Notification No. 02/2026-27 dated 01.04.2026 amends the import policy for items covered under CTH 7113 of Chapter 71 of ITC (HS) 2022, Schedule I (Import Policy), whereby articles of jewellery and parts thereof, of precious metal or metal clad with precious metal, have been placed under the "Restricted" category. • However, para 4 of the said Notification provides a specific relaxation for EOU and SEZ units, allowing them to import goods falling under CTH 7113 without being subject to such restriction, provided that the imported goods are not sold into the Domestic Tariff Area (DTA). Accordingly, EOUs are permitted to import items under CTH 7113 without restriction, subject to the condition that such goods are not cleared into the DTA.

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7.	Jaydev Swan Defence and Heavy Industries Limited	SEZ	We are having. Two unit one is Sez and another Eou. We are engage in shipbuilding activity. We received shipbuilding order in the name of sez unit which is landlock. We are having permission for jobwork which is given by development commissioner kasez to carry out jobwork at our EOU unit and direct export from the sub-contracting unit. We tranfer block and other items to jobwork unit on sub-contracting challan generated in sez online system. Our query is that once we finally export final product from our jobwork unit. How can we close the challan generated and under which rule closer of challan are required. What is the procedure of challan closing challan.	Rule 42(2) of the SEZ Rules 2006, states that the Specified Officer may permit the Unit to export the finished goods directly from the sub-contractor's premises subject to the condition that samples of the exported goods are sent by the sub-contractor in sealed condition to the Specified Officer for the purpose of establishing the identity of the goods with the samples drawn at the time of removal to the sub-contractor. Further, the Shipping Bill for such duty-free goods is required to be processed at the port of export in the same manner as a normal export and must be filed in the name of both the Unit and the sub-contractor. Accordingly, the sub-contracting challan may be appropriately closed on the basis of the Shipping Bill filed in the name of the Unit and the sub-contractor, evidencing export of the goods.
8.	Gopi Manickam Assistant Manager Trade Compliance	SEZ	Mentor Printing and Logistics Pvt Ltd (SEZ Unit), are procuring indigenous materials for our authorised operations in USD currency; however, the supplier is not availing any exemption benefits for their raw materials (i.e., advance licenses, etc.). Under these circumstances, whether we should file the DTA Procurement Form or the DTA Procurement Form with export benefit (i.e. Shipping Bill) in the Icegate Module.	1.DTA Procurement form is required to be filed in case of procurement of goods by SEZ unit from DTA unit. 2.DTA Procurement form is required to be filed on ICEGATE portal for each DTA procurements

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9.	Jaydev Swan Defence and Heavy Industries Limited	SEZ	We are having. Two unit one is Sez and another Eou. We are engage in shipbuilding activity. We received shipbuilding order in the name of sez unit which is landlock. We are having permission for jobwork which is given by development commissioner kasez to carry out jobwork at our EOU unit and direct export from the sub-contracting unit. We tranfer block and other items to jobwork unit on sub-contracting challan generated in sez online system. Our query is that once we finally export final product from our jobwork unit. How can we close the challan generated and under which rule closer of challan are required. What is the procedure of challan closing challan. --- We have sold 5 numbers of vessel from Sub Contracting unit in DTA with appropriate permission from Specified Officer. For that we had filed DTA sale Bill of Entry. How we can close that challan which are more than 2000 .	1. The sub-contracting challan may be closed on the basis of the Shipping Bill filed in the name of the Unit and the sub-contractor, filed at the time of export of the goods from the DTA Unit. 2. Accordingly, the Company will have to map sub-contracting challans against respective Shipping Bills and get the sub-contracting challans closed.

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10.	Veerapandian. S General Manager, Kanam Latex Industries Pvt Ltd	SEZ	We have received Circular Notification No. 09/2026 – Customs dated 31.03.2026, and we seek clarification regarding the applicable tax rate for HSN 40151200 (Non sterile Bulk Surgical Gloves). We are manufacturing Surgical Gloves from our new unit at AMRL SEZ & transferring the intermediate stage gloves to our own DTA unit at Nagercoil for conversion of Non sterile Gloves to Sterile Gloves and this include inspection, walletting, Pouching and sterilization etc. As per the announcement dated April 30, 2022, the Basic Customs Duty (BCD) for this HSN is indicated as 10%. However, we would like to understand whether any exemption continues to be applicable for this product. Specifically, we request confirmation on whether SEZ units can continue to supply these goods to DTA units with Basic Customs Duty exemption, provided the transactions are aligned with authorized operations.	We have examined the applicability of Basic Customs Duty (BCD) on goods falling under HSN 4015 12 00 (Non-sterile surgical gloves) in light of the prevailing customs tariff and relevant notifications and there does not appear to be any general or specific exemption currently available from BCD for the above-mentioned product. Accordingly, the standard rate of BCD of 10%, as prescribed under the Customs Tariff, would be applicable. Further, as per the provisions of the Special Economic Zones (SEZ) Act, 2005, any goods removed from a Special Economic Zone (SEZ) to the Domestic Tariff Area (DTA) are treated as imports into India and shall be chargeable to applicable duties of customs. Accordingly, the transfer of non-sterile surgical gloves from the SEZ unit to the DTA unit would attract applicable customs duties, including BCD, in the absence of any specific exemption. However, the SEZ Rules provide for temporary removal of goods to the Domestic Tariff Area without payment of duty for purposes such as job work, testing, or processing, such provisions are subject to the condition that the goods are returned to the SEZ within the prescribed time period. In the present case, since the goods are not returned to the SEZ after processing but are retained in the DTA, the transaction would not qualify as temporary removal and would instead be treated as a clearance to DTA, attracting applicable customs duties.

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11.	Balaji Narayanamurthy Kyndryl Solutions Private Limited, Chennai, India.	SOFTEX	We seek your guidance on the requirement of SOFTEX reporting for certain export transactions undertaken by Kyndryl Solutions Private Limited, an exporter primarily engaged in IT/ITES services. Kyndryl Solutions Private Limited (KSPL) exports services to other Kyndryl group entities and receives foreign inward remittances through Authorized Dealer (AD) banks. In addition to core IT/ITES services, the Company has observed very minimal management consulting and management related advisory services provided to these entities. These services may or may not involve software development, software delivery, licensing, or IT system implementation. In this context, we request clarification on the following for the purpose of export reporting and realization under RBI regulations: 1. Whether export proceeds relating to management consulting and management related advisory services are required to be reported through SOFTEX, or 2. Whether SOFTEX reporting is applicable only to exports of software and IT enabled services, and not to pure consulting / advisory services which do not result in delivery of software or IT products. The clarification is sought to ensure correct reporting under EDPMS, proper invoice–remittance linkage through e-BRC, and to address queries raised by AD banks during export realization and reconciliation. We would appreciate your guidance on the above, including reference to any RBI directions, clarifications, or established regulatory practice that may be relied upon.	1. As per RBI guidance, SOFTEX reporting is specifically applicable to export of software, particularly in cases where software is exported not as goods. RBI has clarified that SOFTEX is not applicable to export of services using IT as a tool i.e., IT enabled services (ITeS). 2. In view of the above, it is evident that the applicability of SOFTEX is restricted to software exports, and does not extend to services which merely use IT as an enabling tool. 3. Accordingly, management consulting and advisory services, which do not involve development, licensing and export of software, the same shall not be within the scope of SOFTEX reporting. 4. Further, even though the Company is primarily engaged in ITES exports, the requirement of SOFTEX needs to be evaluated on the nature of each individual transaction. Only those invoices involving software-related exports would require SOFTEX filing, whereas pure consulting/advisory services would fall outside its ambit.

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12.	CA Mallikarjun L.	SEZ	I seek your clarification on the procedural requirement for movement of goods between Special Economic Zones. Whether filing of Bill of Entry is required for transfer of goods from one SEZ unit/developer to another SEZ unit/developer (in same or different SEZ), considering the provisions of the SEZ Act and SEZ Rules. Kindly clarify the applicable rule/procedure governing such inter-SEZ transfers.	1. As per Rule 30(15) of the SEZ Rules, 2006, a Unit or Developer is permitted to procure goods and services from another Unit or Developer located in the same or any other Special Economic Zone, subject to prescribed conditions. 2. In cases where goods are procured from a Unit or Developer located in a different SEZ, the receiving Unit/Developer is required to file a Bill of Entry for home consumption with the Authorized Officer in quintuplicate, along with necessary documents such as invoice and packing list for assessment. Upon assessment, the goods are allowed to be transferred under a transshipment permit, and no separate bond or additional documentation is required, as the transshipment permission is endorsed on the Bill of Entry itself. 3. Further, the supplying Unit is required to submit a re-warehousing certificate within 45 days to its jurisdictional Specified Officer. In case of non-submission, the authorities may initiate action for recovery of applicable duty from the receiving Unit/Developer. 4. However, where the supplying and receiving Units/Developers are located within the same SEZ, the above procedural requirements are not applicable. In such cases, the movement of goods shall be recorded in the regular books of accounts of the receiving Unit or Developer and the supplying Unit and no Bill of Entry shall be required to be filed.
13.	Upendhar Reddy Ramini	SEZ	My Port Code is INFMA6. We are an SEZ unit license holder currently manufacturing aircraft parts for export to the USA and European markets. One of our potential foreign customers is prepared to place an order but has requested to make payments in INR for all exports. Given this scenario, I would like to clarify the following: 1. As an SEZ unit, are we permitted to raise export invoices in INR? 2. If so, is this value considered in the Net Foreign Exchange (NFE) calculation? Could you please provide guidance on this arrangement's feasibility and any potential consequences or regulatory issues we should be aware of	1. In terms of Para 2.52 of Foreign Trade Policy, 2023, an SEZ Unit can receive export proceeds for goods and services in INR provided it is through Special Rupee Vostro Accounts opened by AD Banks. Further, as per RBI Circular RBI/2022-2023/90 dated July 2022, export contracts and invoices can be denominated in Indian Rupees (INR). However, the export proceeds must be realized through a Special Rupee Vostro Account (SRVA) maintained by an Authorized Dealer (AD) bank in India for the foreign correspondent bank of the buyer. 2. Rule 53 of the SEZ Rules, 2006 provides that a SEZ unit must achieve positive Net Foreign Exchange (NFE), where export earnings are considered based on the FOB value of exports realized in freely convertible foreign exchange. 3. Accordingly, export proceeds realized in INR through Special Rupee Vostro Accounts opened by AD Banks can be considered for NFE computation.

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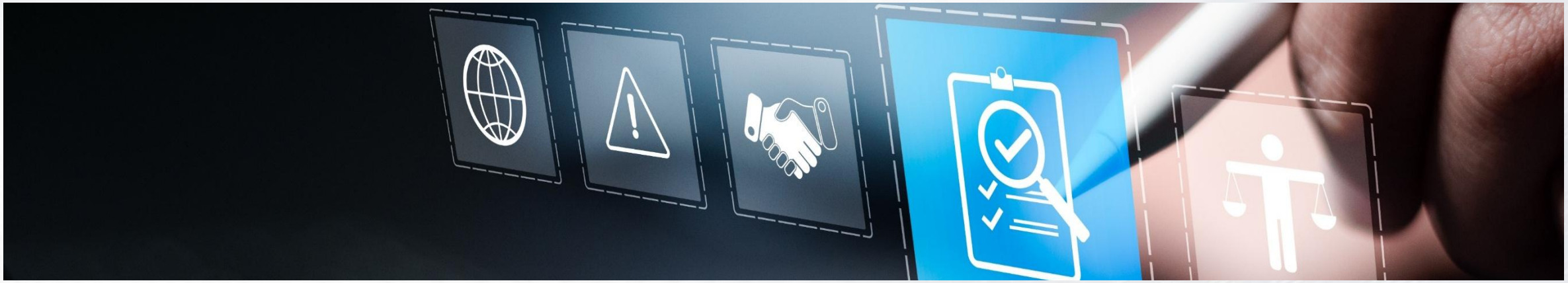
14.	Aditya Samantroy	SEZ	We are the authorised representatives of Centific Global Technologies India Private Limited. We seek your guidance on a procedural matter under SEZ provisions. In a scenario where one SEZ unit/developer procures goods from another SEZ unit/developer (both located in same or different SEZs), we would like to understand whether there is a requirement to generate a Bill of Entry (BOE) for such transactions. Specifically, we request your clarification on the following: 1. Whether BOE/BOA is mandatory for movement of goods between two SEZ units. 2. If not required, what is the prescribed documentation/process to be followed for such inter-SEZ supplies. 3. Whether any approval or endorsement from the Specified Officer is required in such cases. We would appreciate your guidance along with relevant provisions or circulars, if any.	1. A SEZ Unit is permitted to procure goods and services from another Unit located in the same or any other Special Economic Zone, subject to prescribed conditions. 2. In cases where goods are procured from a SEZ Unit located in a different SEZ, the receiving Unit is required to file a Bill of Entry for home consumption with the Authorized Officer in quintuplicate, along with necessary documents such as invoice and packing list for assessment. Upon assessment, the goods are allowed to be transferred under a transshipment permit, and no separate bond or additional documentation is required, as the transshipment permission is endorsed on the Bill of Entry itself. 3. Further, the supplying Unit is required to submit a re-warehousing certificate within 45 days to its jurisdictional Specified Officer. In case of non-submission, the authorities may initiate action for recovery of applicable duty from the receiving Unit. 4. However, where the supplying and receiving Units are located within the same SEZ, the above procedural requirements are not applicable. In such cases, the movement of goods shall be recorded in the regular books of accounts of the receiving Unit and the supplying Unit and no Bill of Entry shall be required to be filed.



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15.	UPENDHARREDDY RAMINI Manager-Exim	EOU	writing to seek clarification regarding DTA sales approval for our 100% EOU unit. Based on our performance last year, our export figures are as follows: 1. Physical exports to foreign countries: 100 Cr. 2. Deemed exports within India (to EOU and SEZ units in USD value): 250 Cr. Total exports: 350 Cr. (NFE positive achieved) Given that DTA sales are generally restricted to 50% of the previous year's exports, I would like to clarify which value should be used as the basis for our DTA sales application. Should the 50% entitlement be calculated on the total export value of 350 Cr., or is it limited only to the physical foreign export value of 100 Cr.? Could you please clarify the current EOU rule position regarding this scenario	1. As per Para 6.07(a)(i) of Foreign Trade Policy, 2023, an EOU unit subject to fulfilment of positive NFE can sell finished goods to DTA unit on payment of GST and compensation cess along with reversal of duties of Custom leviable under First Schedule to the Customs Tariff Act, 1975 availed as exemption on the inputs utilized for the purpose of manufacturing of such finished goods. 2. Accordingly, there is no cap/limit on DTA sale computed basis previous year exports. The only condition for DTA sale is that EOU unit shall be NFE positive. 3. As per Para 6.07(b), in case of EOU units engaged in export of services (including software units), DTA sale is restricted to 50% of the FOB value of exports and/or foreign exchange earned, where payment of such services is received in foreign exchange.

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16.	Gopi Manickam Assistant Manager Trade Compliance	SEZ	Mentor Printing and Logistics Pvt Ltd (SEZ Unit), are procuring indigenous materials for our authorised operations in USD currency; however, the supplier is not availing any exemption benefits for their raw materials (i.e., advance licenses, etc.). Under these circumstances, whether we should file the DTA Procurement Form or the DTA Procurement Form with export benefit (i.e. Shipping Bill) in the Icegate Module. ---------- Can you please clarify on the attached FAQ at No.22, whether we need to file a Shipping Bill if drawback claims by the supplier, as we are paying in USD for local procurement (within an Indian supplier) Or even though we are paying in USD, the DTA procurement Form to be filed in ICEGATE instead of the Shipping Bill. (a) Supply of goods with customs incentive i.e. drawback/supply against advance authorisation/EPCG license/supply by EoU, or for return of goods after jobbing without incentive: A separate Bill of Export has been developed in ICES for such supplies which is to be filed by SEZ Unit. It covers the following types of supplies namely:- (i). Supplies with claim of Drawback: This option would be available only when supply is against foreign exchange. The option has been provided while filing, to disburse the drawback either to the SEZ Unit or to the domestic supplier. However, the domestic supplier would get the drawback benefit only when his Bank Account is registered at the SEZ location. For claiming Drawback, SEZ units are also required to get their Bank Account registered at SEZ sites in ICES. Option to register their Bank Account is available on ICEGATE. (ii). Supplies against Advance Authorisation/EPCG license: Relevant scheme codes would be available for filing DTA Bill of Export. (iii). Supplies by Export Oriented Units (EoUs): For this, scheme code meant for EoU is to be opted. (iv). Return of goods after completion of jobbing: For this, scheme code for jobbing has to be opted. No incentive is payable in this case.	1.As per FAQ No. 22 of the Frequently Asked Questions on SEZ Filing (Part-I), a Bill of Export is required to be filed by the SEZ Unit where supplies are made from DTA to SEZ under a drawback claim. There is no specific requirement prescribed for filing a DTA Procurement Form for such supplies. 2.However, since the DTA Procurement Form is a prior approval mechanism to be obtained from the SEZ authorities for DTA procurement, it is advisable to file the DTA Procurement Form.

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17.	Satish Pednekar Head Customs Clearance Division	DTA	We are FTWZ unit holder at NDR, Chennai, Tamil Nadu, our Unit Name : Yusen Logistics (India) Private Limited. We need clarification on duty applicability when the foreign client is registered under FTWZ, purchases the goods from DTA & supply back the same to DTA? Please refer the below two scenario and confirm whether duty will be applicable or not? Parties: A: DTA Supplier, B: Foreign Client registered in FTWZ Unit and C: DTA Buyer Scenario One: 1. A Export the goods to B in FTWZ with claiming Export Incentive and LUT (GST) B Sale the goods into DTA to C Question: - Whether it will be treated as Re-import? - Whether duty will be exempted? Scenario Two: 2. A Export the goods to B in FTWZ without claiming Export Incentive and LUT (GST) B Sale the goods into DTA to C Question: - Whether it will be treated as Re-import? - Whether duty will be exempted? Please quote the Rule/Guideline/instruction no. associated with the clarification.	As per Section 30 of the SEZ Act, 2005 read with Rule 48 of the SEZ Rules, 2006, any supply of goods from an FTWZ unit to DTA is treated as an import into India, and accordingly applicable customs duty and IGST are payable. However, as per Rule 48(3) of the SEZ Rules, 2006, where goods procured from DTA by an FTWZ/SEZ Unit are supplied back to DTA as such or without substantial processing, such supplies shall be treated as re-import of goods and shall be subject to the procedure and conditions applicable to normal re-imports. Accordingly, in Scenario 1, since export benefits/LUT have been claimed, the transaction would be subject to applicable customs duty and IGST. In Scenario 2, where no export benefits were availed and the goods are supplied back as such, the proviso to Rule 48(3) becomes relevant, pursuant to which if import duty is Nil and no export benefits were claimed, the goods may be allowed to be cleared to DTA on invoice basis without filing of Bill of Entry.

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18.	Srinivas Vannela Dy.Manager – Complaince Airport Land Development	SEZ	With reference to the Instruction No. 66, that SEZ Developers should appoint local vendors, can you clarify the role of the Developer in managing the Solid waste generated from the Units. So that we will plan accordingly.	1.In terms of Para (d) of Instruction No. 66 dated 27.10.2010, SEZ Developer shall provide a centralized site within SEZ area for collection and storage of recyclable waste like paper, glass, metal, cardboard, plastics, e-waste, etc. However, such recyclable waste shall be segregated by individual SEZ units themselves . 2.Further, developer shall appoint local waste handlers/ vendors to collect and divert waste from both individual units & centralised collection area to reuse and/or recycle. 3.Accordingly, local waste handlers/ vendors shall be appointed by SEZ Developer.
19.	Rama Shankar Sharma Manager (Finance & Accounts) Kapoor Technology,	DTA	Pls see the notification(Notification : 41/2017/IGST) regarding the levy of IGST on DTA/export @ IGST 0.1%. We have an overseas customer in Netherland and he told us to deliver the goods in Gurugram ,India on his behalf. We will raise the Invoice in foreign currency and the payment will be made by our overseas customer to us. In the invoice buyer will be the overseas customer and consignee will be the party in Gurugram ,India. The consignee in Gurugram will further process the goods and then will export after making the final product to our customer in Netherland. Pls let us know that whether this supply will be treated as export and what document/certificate required from the consignee or from our customer in Netherland so that this supply be treated/established as expot for the purpose of Income tax/GST and Income Tax should not be levied.	1. As per Section 2(5) of the IGST Act, 2017, “export of goods” requires that goods should be taken out of India, which is not the case here since delivery is made in Gurugram (DTA). Accordingly, the transaction does not qualify as export and will be treated as a domestic supply, notwithstanding that the invoice is raised on an overseas customer and payment is also realized from overseas customer. 2. In terms of Section 10(1)(b) of the IGST Act, though the place of supply is deemed to be the location of the overseas buyer in a bill-to-ship-to model, the supply does not meet the conditions of export, and hence zero-rating benefit is not available. 3. Consequently, GST is applicable on such supply. The Gurugram (DTA) unit, being the recipient, shall account for the inward supply in accordance with Rule 48(1) of the SEZ Rules 2006 and would be required to file a Bill of Entry under the Customs Act, 1962 and discharge applicable Customs duties including IGST. 4. Further, at the time of export of the final goods by the DTA unit, they may avail export benefits, in accordance with Customs Act, 1962 and Foreign Trade Policy, 2023.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
20.	Srinivas vannela	SEZ	If developer must divert waste from both individual units & centralised collection area to reuse and/or recycle. In this context duty amount should be paid by whom it is developer or else Unit, as the waste is being generated by the Individual unit not by the developer.	Although the SEZ Developer may facilitate the collection, segregation, and routing of waste (including through centralized mechanisms), such waste is generated by the individual Units. Accordingly, the responsibility for payment of duty on disposal/clearance of waste lies with the respective Units.
21.	Chandru Ramachandran	EOU	It is learnt that while opting out of EOU, NFEE would be calculated based on amortized value of CG with that of exports made there-in right from LOP to exit period. In such case, if a Unit has achieved positive NFEE for all the previous couple of block period of 5 years (with no amortization i.e. taking the actual CG value by every year) and applied for exit EOU in the current block period with no import of CG or RM, but exports alone, whether the amortization norms will be applied for arriving NFEE. Our understanding is that amortization would not be applied for arriving NFEE since the unit has already taken the entire CG value by every year without amortization and achieved positive in the previous block period. But, the NFEE calculation would be applied only for the current block period to which exit EOU was given with import of CG/RM and exports made, if any, in the same period. Request your valuable guidance on this to clarify our understanding in a broader aspect.	• At the time of exit from the EOU scheme, NFE is required to be assessed by Customs authorities taking into account the depreciation (amortized value) of capital goods, as prescribed under the exit provisions. • As per para 6.10(d) of Handbook of Procedures 2023, for annual calculation of NFE, value of imported capital goods and lump sum payment of foreign technical know-how fee shall be amortized as under: 1st – 10th year : 10%. Provided that above amortization rates would be applicable only if an undertaking is given by a unit that it will not exit to DTA in the first 10 years. For existing units, proportionate Customs and GST must be paid where NFE is less than depreciation already claimed, before exit. • Hence, NFE compliance would need to be examined with reference to the depreciated value of capital goods along with exports for the relevant period up to exit.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
22.	Cherukuri Chittibabu Manager / Logistics - SCM	DTA	1. M/s. A DTA Manufacturer (Seller/ Consigner) received Purchase Order from M/s. B US Buyer (consignee), Hence the M/s. A DTA manufacturer raised invoice to M/s. B US buyer in USD and the goods kept ready for dispatch to USA. 2. But M/s. B is received a Purchase Order from an Indian EOU Buyer M/s. C for the same material. Hence M/s. B is insisting to M/s. A to directly deliver the goods to EOU Buyer M/s. C warehouse in India. 3. As per M/s. A concern, the transaction should be export to US and the payment to be received from M/s. A from US in foreign currency. But the goods should be delivered in India to M/s. C EOU customer. 4. In the entire process, M/s. A receive payment from M/s. B. è M/s. B receive payment from M/s. C (there will be no relation between A & C) Now, what kind of transaction is this and how justify this? • Whether shipping bill / BL is involved for this transaction? • How does the M/s. A receive payment from M/s. B from US? • Whether GST is involved in this activity?	1. As per Section 2(5) of the IGST Act, 2017, “export of goods” requires that goods be taken out of India, which is not the case here since the delivery is made to an Indian EOU. Accordingly, the transaction does not qualify as an export and would be treated as a deemed export, being a supply to an EOU. 2. Since the transaction is not considered an export, a shipping bill is not required. 3. The invoice should be raised on the overseas (US) entity, with the EOU reflected as the “ship-to” party. 4. GST shall be charged on such supplies. However, a refund of GST paid on deemed export supplies may be claimed either by the supplier or the recipient, subject to the condition that the recipient does not avail input tax credit and furnishes an undertaking permitting the supplier to claim the refund.
23.	S.KALYANI Regional Director Export Promotion Council for EOUs and SEZs,	EOU	Shipper is in Indian SEZ and the buyer is in US and the buyer's customer is in India EOU. Now, the shipper has to deliver the goods directly to the Indian end customer on behalf of overseas buyers.	As per Section 2(5) of the IGST Act, 2017, export of goods requires movement of goods outside India, which is not met in this case since delivery is made to an Indian EOU. Accordingly, the transaction qualifies as a deemed export and not an export, and hence no shipping bill is required. The invoice should be raised on the overseas (US) entity with the EOU as the ship-to party.
24.	Raj Moreco Logistics-AMRL SEZ	SEZ	We seek your clarification on the permissibility and treatment of supplying goods from an SEZ/FTWZ unit to a vessel calling at an Indian port. Specifically, we would like to understand: 1. Whether raw materials and machinery parts can be exported/supplied from an SEZ/FTWZ unit directly to a vessel that is arriving at or berthed at an Indian port. 2. In such a scenario, whether the said supply would qualify as an “export” under the applicable SEZ/Customs regulations. 3. The documentation and procedural requirements to be followed for such transactions, including any approvals or filings required with Customs or SEZ authorities. We request you to kindly provide your guidance and relevant regulatory references to ensure compliance with applicable laws.	Supplies to a vessel may be treated as exports under Section 2(m) of the SEZ Act, 2005, provided the vessel qualifies as a foreign-going vessel and the conditions for export are satisfied, i.e., the goods are meant for a destination outside India. However, supplies in the nature of ship stores consumed on board may not automatically qualify as exports unless they are clearly linked to a destination outside India. From a procedural standpoint, such transactions would typically require filing of a Shipping Bill, along with necessary approvals from the Customs authorities. Supporting documentation, including proof of delivery to the vessel and compliance with SEZ procedures before the Specified Officer, would also be required.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
25.	Chandru Ramachandran	EOU	It is learnt that while opting out of EOU, NFEE would be calculated based on amortized value of CG with that of exports made there-in right from LOP to exit period. In such case, if a Unit has achieved positive NFEE for all the previous couple of block period of 5 years (with no amortization i.e. taking the actual CG value by every year) and applied for exit EOU in the current block period with no import of CG or RM, but exports alone, whether the amortization norms will be applied for arriving NFEE. Our understanding is that amortization would not be applied for arriving NFEE since the unit has already taken the entire CG value by every year without amortization and achieved positive in the previous block period. But, the NFEE calculation would be applied only for the current block period to which exit EOU was given with import of CG/RM and exports made, if any, in the same period. Request your valuable guidance on this to clarify our understanding in a broader aspect. --- We are unclear on our understanding whether such amortization would be made applicable only for the current block period in which the unit is desirous to exit from the scheme or the entire previous block periods (where the NFEE was on the positive side) also i.e. right from the day of LOP issued. Here, the unit has already completed 3 block period with positive NFEE and obtained renewal for the 4th block period. During the middle of 4th block period, unit has applied for exit with no GC or RM import took place in the existing block period, but only exports, showing the NFE was on the positive side. But, the dept., is taking the CG value on amortized basis from the previous block periods which was already closed with positive NFE and only then renewal for 4th block was issued. As per para 6.04 of FTP, NFE should be calculated for a cumulative period of 5 years. Our understanding is that for annual calculation of NFE purpose alone, the amortized value will be made applicable as per para (d) 6.10 of HBP, Request your valuable clarification whether amortized formula will be made applicable only for the existing block period or the entire block periods where the Unit had already achieved positive NFE for the unit applying for exit. .	1. As per Para 6.04 of the FTP, Net Foreign Exchange Earnings (NFE) is required to be calculated on a cumulative basis for a block period of 5 years. Further, Para 6.10(d) of the HBP prescribes amortization of capital goods for the purpose of annual NFE computation. 2. At the time of exit from the EOU scheme, the authorities typically recompute NFE up to the date of exit, taking into account the depreciated (amortized) value of capital goods, to ensure that the unit has fulfilled its overall NFE obligation. 3. In this context, the position generally adopted by the department is that amortization principles are applied for the entire relevant period of NFE computation, and not restricted only to the current block period. 4. Accordingly, even if the unit has achieved positive NFE in earlier block periods (without applying amortization), the authorities may still revisit the computation by applying amortized value of capital goods across the entire period from LOP till exit, for the purpose of final verification.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
26.	Director General SEZEPC	DTA	We are a Private Limited Company in DTA specializing in the manufacture of Rigid Boxes and Mono Cartons. Our products are classified under HSN 48192020 and currently attract a GST rate of 5%. New Transaction Details: We have new international client. The specific terms of this business of Order supply & Payment. Orders will be placed from overseas client in USD, and the full payment will be received in USD. Invoice will be raised to the overseas client in USD. Delivery: Physical delivery of the goods will be made to a location within India, as directed by the client and specifically at Duty Free Area of Indian Airports or any other DTA location. Raw material used will be on payment local taxes applicable. Request for Advice: we seek advise since client oversees payment how to charge GST since this is domestic supply and how this transaction will be closed in EDPMS and what documentation require by the bank for closure of these transaction.	1. As per Section 2(5) of the IGST Act, 2017, "export of goods" requires that goods be taken out of India, which is not the case here since the delivery is made to a DTA unit. Accordingly, the transaction does not qualify as an export. 2. Since the transaction is not considered as export, a shipping bill is not required. A separate tax invoice with applicable GST shall be raised with the DTA unit reflected as the "ship-to" party. 3. Further, the movement of the goods to DTA unit shall be done on the basis of E-way bill. 4. It is pertinent to note that in the present case, since the goods are not physically exported out of India, the transaction does not qualify as an "export of goods" under the applicable legal framework. Consequently, the inward remittance received cannot be treated as export proceeds. In line with this position, such transactions are not required to be reported or monitored under the Export Data Processing and Monitoring System (EDPMS), which is specifically designed for tracking realization of export proceeds against shipping bills filed with Customs authorities. 5. Accordingly, the receipt of foreign currency in this arrangement would be treated as a permissible inward remittance linked to a domestic supply transaction, subject to compliance with FEMA and RBI requirements. It is, however, advisable to engage with the concerned AD bank in advance and obtain their concurrence on the proposed structure, as banks may prescribe specific documentation or procedural requirements to ensure regulatory compliance and proper classification of the remittance.
27.	Ujwal Nath U Manager – Finance & Accounts	SEZ	We, M/s Guidehouse India Private Limited, operating multiple STPI and SEZ units across Chennai and Trivandrum, seek your guidance under the SEZ Act, 2005 and SEZ Rules, 2006 on the legal permissibility and compliance requirements for temporary movement of employees between our SEZ and STPI units.	1. There is no specific provision under SEZ Act, 2005 and SEZ Rules, 2006 for temporary movement of employees between SEZ units and STPI units. 2. Rule 43A of SEZ Rules, 2006 provides for hybrid working/ remote working (from any place outside SEZ) to certain categories of SEZ employees with due intimation to Development Commissioner. However, such permission is specifically granted only in relation to services or a project approved for the SEZ Unit. Further, such approval granted is valid only upto 31.12.2027. 3. Accordingly, in absence of any specific law, the Company can make a representation to the concerned Development Commissioner for obtaining a specific permission for temporary movement of employees between SEZ units and STPI units for execution of certain projects. The Company can also specifically highlight that such temporary movement of employees shall be without any movement of laptops, capital goods or any other duty free procured goods.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
28.	Satish Pednekar Head Customs Clearance Division Corporate office	DTA	We here would like to emphasize on Rule 49 for abatement of duty under Sub-Rule 3 of SEZ Rule 2006. “(3) Goods on which any export entitlements were availed at the time of procurement of goods may be supplied back to the Domestic Tariff Area on payment of duty equivalent to the export entitlements availed subject to the condition that the identity of goods being supplied back to the Domestic Tariff Area is established to the satisfaction of the Specified Officer: Provided that where no export entitlements are availed, such goods may be supplied back to the Domestic Tariff Area without payment of duty.” In view of the above, since provision is made to remove goods without payment of customs duty, which was originally procured from DTA without availing any export benefit/incentive. Please confirm how to apply such provision in the bill of entry to claim and exemption while re-import of the as is goods from FTWZ to DTA which was originally supplied from DTA on Bill of Export declaration.	1. The exemption is generally claimed in the Bill of Entry by selecting appropriate exemption notification code in the exemption remarks field, or by using the appropriate non-tariff exemption flag, depending upon the system configuration. 2. Suitable narration shall also be included stating that the goods are being returned as such from FTWZ to DTA, originally supplied under a Bill of Export without availing any export incentives, and that exemption is being claimed under Rule 49(3) of the SEZ Rules, 2006. 3. Further, for successful availment of the said benefit, it is critical to substantiate that no export entitlements were availed and that the identity of the goods is clearly established to the satisfaction of the Specified Officer. 4. Additionally, care should be taken to ensure consistency in description, quantity (or properly reconciled variations), and a complete traceable documentation trail to avoid any disputes at the time of assessment.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
29..	S Kamal Raj Deputy Manager – Customs & Regulatory	SEZ	We are in SEZ Unit our authorised operation are, Warehousing, Trading, Cutting processing and Business Support service as per LOA. Please note that we have rendered warehousing service to DTA unit under Moowr scheme. We have raised the invoice against there purchase order which given to us in USD currency, we have also raised our service invoice USD currency. But our DTA-Moowr scheme customer not making an payment USD currency instead they are making in INR. We have informed our customer that as per Section 2(z) of SEZ Act, 2005, "Service " means such tradable services which .- i. Are covered under the General Agreement on trade in services annexed as IB to the Agreement establishing the World Trade Organisation concluded at Marrkaes on the 15th day of April 1994: ii. May be prescribed by the Central Government for the purposes of this Act; and iii. Earn foreign exchange; We have explained them we cannot invoice in INR as it is our revenue and we have to raised in foreign currency only, but still there was an argument that, the customer are not willing to pay in foreign currency, there auditor are not issuing them 15CA & 15CB certificate to process the foreign payment. There are insisting that we SEZ unit are Indian party hence we cannot make the payment in foreign currency. According to the above section as an SEZ unit we much raise and correct the proceeds in foreign currency only as per the definition of Service. I request you to kindly let us know is our ground are correct and In case if we have any reference to make the payment in foreign current to SEZ unit please share it.	1. In terms of Para 2.52 of Foreign Trade Policy, 2023, an SEZ Unit can receive export proceeds for goods and services in INR provided it is through Special Rupee Vostro Accounts opened by AD Banks. Further, as per RBI Circular RBI/2022-2023/90 dated July 2022, export contracts and invoices can be denominated in Indian Rupees (INR). However, the export proceeds must be realized through a Special Rupee Vostro Account (SRVA) maintained by an Authorized Dealer (AD) bank in India for the foreign correspondent bank of the buyer. 2. Rule 53 of the SEZ Rules, 2006 provides that a SEZ unit must achieve positive Net Foreign Exchange (NFE), where export earnings are considered based on the FOB value of exports realized in freely convertible foreign exchange. As per Rule 53(h) of SEZ Rules, 2006, service SEZ unit can render services in DTA provided the payment is in free foreign exchange or such services rendered in Indian Rupees which are otherwise considered as having been paid for in free foreign exchange by the Reserve Bank of India. 3. Accordingly, payment for services rendered to DTA which is realized in INR through Special Rupee Vostro Accounts opened by AD Banks can be considered for NFE computation.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
30.	Shahid Khan	SEZ	writing to you on behalf of Expedite Software Services Pvt Ltd, an SEZ unit located in Artha SEZ. We currently export services, specifically "Consultancy Services (Staffing & Hr)". We have duly filed the Service Export Reporting Form (SERF). However, to ensure we would like to seek your official clarification on the following: 1. Does the mandatory monthly filing of the SERF satisfy all export reporting requirements for our service exports, or is the filing of the SOFTEX form still a statutory prerequisite for our specific services (HSN 998311)? 2. Our export services bill is attached herewith.	1. As per RBI guidance, SOFTEX reporting is specifically applicable to export of software, particularly in cases where software is exported not as goods. RBI has clarified that SOFTEX is not applicable to export of services using IT as a tool i.e., IT enabled services (ITeS). 2. In view of the above, it is evident that the applicability of SOFTEX is restricted to software exports, and does not extend to services which merely use IT as an enabling tool. 3. Accordingly, consulting services i.e. staffing and HR services, which do not involve development, delivery, or licensing of software, would not fall within the scope of SOFTEX reporting.

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Please email your queries related to Indirect taxes, SEZ Act/ Rules/ Instructions, EOUs, Foreign Trade Policy, Direct Taxes etc. on query@epces.in

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