

QUERY LOG: TAX & REGULATORY

BDO INDIA
SEPTEMBER 2025

Only for EPCES and its members



Query Log : 1st September 2025 to 30th September 2025

S. No.	Querist Name	Category	Query from member	Response by BDO Team
1.	Naveen Group Manager HCL Technologies Ltd.	SEZ	We are seeking clarification regarding the appropriate head under which the "Electrical Energy Charges" billed by the Power Generating Unit should be reflected by the recipient SEZ Unit during the Annual Progress Report (APR) filing. Additionally, we would appreciate guidance on where such transactions should be reported within the currently available SEZ Online modules. Please note that we have a captive SEZ wherein we have set up a Power Generating Unit as per SEZ norms. The said Power unit supplies power to all other SEZ Units and raises bills / debit notes to all other SEZ Units in USD and reports the value of all such supplies as Deemed Export in its APR. We would like to know if the supplies reported by Power Unit in its APR are required to be reported by the recipient SEZ Units in its APR and under which head? Also note that all SEZ Units including Power Unit have a common GSTIN.	In the case of a captive SEZ Power Generating Unit supplying electricity to other SEZ Units, the recipient SEZ Units may reflect these inward supplies under the "Procurement from within SEZ" head in their APRs. Such transactions should be reported under the following field: "Value of imported Raw Materials/Consumables/Components/ Packing Materials etc. or Finished Goods/Services received from other units in SEZ/EOUs/EHTPs/STPs during the year". In this field, users are required to update the value of such goods or services received from other units within SEZs or similar entities. Please also note that having a common GSTIN across units does not impact the requirement for individual unit-level reporting under the APR.
2.	ASLAM BASHA	DSPF Form	Request you to clarify the timeline for filing DSPF forms for service procurements. As per existing practise, since the officer insisting us to DSPF form along with supporting invoices & payment details. We are forced to submit beyond 60 days	As per the current practice, the DSPF Form may be submitted on time, while a request should be made to the officer explaining the delay in filing the invoice/payment details. Subsequently, a letter of condonation along with the relevant details may be submitted.
3.	Sreemagal.R,	IT/ITES	We seek your clarification on the following aspects relating to Rule 11B: - In respect of an area proposed to be notified as a Non-Processing Zone (NPZ), whether such NPZ(area) is required to obtain a separate GST registration as a "Regular" taxpayer, or whether the existing registration as an "SEZ Developer" may continue, with tax remittances to be made under IGST. - For the IT/ITES units proposed to be set up in the NPZ, whether such units are required to obtain GST registration as a "Regular" taxpayer, thereby being permitted to undertake domestic tariff area (DTA) sales and procurement on which CGST and SGST would be applicable, or whether such transactions should be covered under IGST and should we have SEZ registration in place? Please share with us relevant rules/circulars/notifications in this regard	- As per Section 6 of the SEZ Act, 2005, Non-Processing Area is also a part of the Special Economic Zone (SEZ). Accordingly, no separate registration under GST Law would be required to be taken by the developer for the Non-Processing Area. - In terms of Rule 11B(10) of the SEZ Rules, 2006, businesses engaged in Information Technology (IT) or Information Technology Enabled Services (ITES) operating in the Non-Processing Area shall be subject to provisions of all Central Acts and rules and orders made thereunder, as are applicable to any other entity operating in Domestic Tariff Area (DTA). Accordingly, IT/ITES units operating in the Non-Processing Area shall be required to obtain a separate registration under GST Law.

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4.	RAJESH	SEZ	WE FORTUNE AGRI EUIPMENTS PVT.LTD. SEZ PROJECT, PHASE 1 , KESURDI MIDC,TAL.KHANDALA, DIST. SATARA. ENGAGED IN MANUFACTURING OF AGRICULTURE SPRAYERS. TO ENHANCE OUR PRODUCT QUALITY AND PERFORMANCE AND HUGE REQUIREMENT OF CUSTOMER,WE WANT TO IMPORT SPECIALLY DESIGNED SOLAR PANELS 40WATT. FOR OUR AGRICULTURE SPRAYERS TO INCREASE WORKING TIME OF BATTERY .WE NOT AWARE OF REQUIRED DOCCUMENTS FOR IMPORT OF THE SAME SPECIALLY IN SEZ UNIT. SO REQUESTING YOU PLEASE GUIDE AND SUPPORT US FOR NECCESORY DOCCUMENTS.	Basis the limited information available, for importing specially designed 40W solar panels for use in agriculture sprayers within an SEZ unit, both EPR (Extended Producer Responsibility) registration and BIS (Bureau of Indian Standards) certification are mandatory. BIS certification under the Compulsory Registration Scheme (CRS) is required to ensure product safety and compliance with Indian standards. EPR registration, particularly as the product contains components classified as e-waste (such as batteries or electronic circuit), is also essential under the E-Waste Management Rules.
5.	ASLAM BASHA	DSPF Form	Request you to clarify the timeline for filing DSPF forms for service procurements. As per existing practise, since the officer insisting us to DSPF form along with supporting invoices & payment details. We are forced to submit beyond 60 days. Can you please confirm the timeline as per SEZ regulation to submit the DSPF form for service procurement	There is no statutory timeline provided under the SEZ Act and SEZ Rules for filing of the DTA Service Procurement Form (DSPF). However, as a practice DSPF can be filed on a monthly basis to provide the details of the service procured from DTA in a particular month



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6.	Dashrath Walkoli	EOU	I am writing to seek clarification on the applicability of Notification No. 48/2017-Central Tax, dated 18.10.2017, and Circular No. 14/14/2017-GST, dated 06.11.2017, specifically concerning the treatment of a supply of goods from one Export Oriented Unit (EOU) to another EOU. Notification No. 48/2017-Central Tax notifies "supply of goods by a registered person to an EOU" as a deemed export. Given that an EOU is also a "registered person" under the GST Act, a literal interpretation suggests that a supply from one EOU (as a supplier) to another EOU (as a recipient) should qualify as a deemed export. The deemed export provision under Section 147 and Notification No. 48/2017-Central Tax was created for a very specific purpose: to provide a level playing field for domestic suppliers. However, the procedural framework outlined in Circular No. 14/14/2017-GST, particularly the requirement for prior intimation in Form A and the endorsement of the invoice, seems to be primarily designed for DTA-to-EOU supplies, creating an ambiguity. This ambiguity leads to practical difficulties in determining the eligibility for a refund of GST paid on such supplies, as the refund mechanism under the deemed export provisions may not be applicable for EOU-to-EOU transactions. I kindly request your official clarification on the following point: Does a supply of goods by a registered EOU to another registered EOU qualify as a "deemed export" under Notification No. 48/2017-Central Tax, and whether refund of gst can be claimed?	As per section 147 read with notification no. 48/2017 dated 18 October 2017 of CGST Act 2017 (GST Act), deemed export includes Supply of goods by a registered person to Export Oriented Unit (EOU). Further by referring definition of registered person under section 2(94) of GST Act, supply from one EOU which is registered under GST Act to another EOU will qualify as Deemed Export. The procedure for disclosure and discharge of liability has been elaborated in Paragraph 6.13 of FTP 2015-20 further amended by Notification No. 23/2015-2020 dated August 13, 2016, issued by the DGFT. However, circular no. 14/14/2017 provides procedure for regarding procurement of supplies from DTA to EOU (intimation through Form A and endorsement) and accordingly does not cover procedure for transfer from EOU To EOU. Therefore, it is advisable that EOU units reach out there to jurisdictional authority for clarity. Kindly Note- In practice, EOUs are availing deemed export benefits on an industry-wide basis.

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7.	Rahul Kalburgi	Mediclaime insurance from employees	As part of company policy, we are providing Mediclaim insurance to all our employees free of cost. Currently, we are contemplating to provide an option to all our employees to avail additional top up insurance by recovering the top-up insurance premium and GST from employee salaries. In other words, Aequs will take a group Mediclaim top-up policy and will pay premium and GST to the insurance company. Thereafter, the said amount would be recovered from employees on cost-to-cost basis without any mark-up. Aequs is merely acting as a facilitator for employees to enable them to avail top up Mediclaim insurance at a very low cost. In this connection, kindly advise GST implication on below. - Whether recoveries (premium and GST) from employees would be treated as Supply and GST is to be discharged. - If answer to above question is yes, whether GST paid to the Insurance company by Aequs can be claimed as input tax credit - Since Aequs is merely acting as a facilitator and recovering the premium on cost-to-cost basis, can this be treated as recovery as a pure agent to say that GST is not applicable on recoveries in this case.	As per Section 7 of Central Goods & Service Tax Act, 2017 ('the CGST Act'), 'supply' is wide enough to cover all forms of supply of goods or services or both when made for a consideration by a person in the course or furtherance of business. Further, Section 2(17) of CGST Act provide that business include any trade, commerce, manufacture, profession, vocation, adventure, wager or similar activity, any incidental or ancillary activity irrespective of volume, frequency, continuity or regularity. Also, the Circular No. 172/04/2022-GST dated 06 July 2022 issued by Central Board of Indirect Taxes and Customs is applicable only in cases where perquisites are provided by employer to an employee. However, the term 'perquisite' is not defined under CGST Act and reference may be drawn from other statutory laws such as "Income Tax Act 1961" wherein clearly defines that 'perquisite' means value of free benefit or facility given by the employer to the employees. The collection from the employees of whatever value, is not covered under 'perquisite'. Accordingly, the said Circular is not applicable and recovery of medical insurance from the employees is liable to taxable under GST. Additionally, there is clear ambiguity in the industry regarding the practice of charging GST on amounts recovered by employers from employees' salaries for services such as canteen, transportation, insurance, etc. However, there are various Authority for Advance Rulings ('AAR') with both favorable and unfavorable decisions. Practically, many industry stakeholder opt to discharge tax on the recovery of amount from employees to avoid any litigation or queries from GST department. Further, as per second proviso of Section 17(5)(b), input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force. Furthermore, to be classified as pure agent under Rule 33 of CGST Rules, 2017, a registered person must satisfy all the conditions prescribed therein under the CGST Rules, 2017.

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8.	Sreemagal.R,	IT/ITES	We seek your clarification on the following aspects relating to Rule 11B: 1. In respect of an area proposed to be notified as a Non-Processing Zone (NPZ), whether such NPZ(area) is required to obtain a separate GST registration as a "Regular" taxpayer, or whether the existing registration as an "SEZ Developer" may continue, with tax remittances to be made under IGST. 2. For the IT/ITES units proposed to be set up in the NPZ, whether such units are required to obtain GST registration as a "Regular" taxpayer, thereby being permitted to undertake domestic tariff area (DTA) sales and procurement on which CGST and SGST would be applicable, or whether such transactions should be covered under IGST and should we have SEZ registration in place? Please share with us relevant rules/circulars/notifications in this regard. With respect to point no.2, Could you please clarify whether the registration shall be taken under the category "Regular" and taxes shall be paid under CGST and SGST on the domestic sales made from IT/ITES unit?	As previously clarified, businesses engaged in Information Technology (IT) or Information Technology Enabled Services (ITES) operating in the Non-Processing Area are treated at par with any other entity operating in the Domestic Tariff Area (DTA). Accordingly, IT/ITES units functioning in the Non-Processing Area are required to obtain a separate registration under the "Regular" category as per the GST Law.



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9.	Kavitha Kanthan Head - HR & Corporate Governance	Exit process from IFSCA and SEZ	We represent WeRoute Global Fund Solutions Private Ltd, an Ancillary Service Provider operating within the GIFT City IFSC-SEZ jurisdiction as a branch office, holding registration with both IFSCA and the SEZ Development Commissioner. We write to inform you that, after careful evaluation of operational and regulatory considerations, we have taken the decision to voluntarily surrender our Certificate of Registration and initiate the exit process from both IFSCA and SEZ frameworks. In this regard, we seek your guidance on the following: 1. Exit Process & Submission Requirements: Kindly confirm whether we are required to submit separate exit forms or applications to both IFSCA and the SEZ authorities, or if a consolidated procedure is available. We also request your confirmation on whether we can rely on the: o IFSCA Circular issued in July 2025, and o SEZ Compliance FAQs published in March 2025, for the applicable exit procedure and documentation requirements. 2. Background on SEZ Approval and NFE Compliance: We had received our initial approval as a back-office service provider from the SEZ authority in 2022, prior to the operational unification under IFSCA. We would like to reconfirm whether, under Rule 53A of the SEZ Rules (as amended), our entity is exempt from the requirement to maintain Positive Net Foreign Exchange (NFE), as is applicable to IFSC units providing financial and related ancillary services. We request your confirmation and procedural clarity on the above to enable us to proceed in full compliance with the applicable guidelines. Please confirm whether stamp paper has to be procured and notarised in Gandhinagar itself or can be procured and notarised from our HO Bangalore.	The stamp paper is advisable to be procured and notarised in Gandhinagar itself, as the documentation pertains to activities and compliance specific to that jurisdiction

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10.	Ch.S.S.Sekhar R.D-EPCES-VSEZ	RCMC	I have received an email from one of the IT SEZ units stating that they have obtained an EPCES RCMC, as it is mandatory under the SEZ Act, and they are also encouraged by the activities of EPCES relating to SEZs and EOUs. The unit has, however, sought clarification on whether obtaining an RCMC from the Electronics and Computer Software Export Promotion Council (ESC) is also mandatory, or if it is optional.	The registration-cum-membership certificate (RCMC) from the Electronics and Computer Software Export Promotion Council (ESC) is not mandatory for exporters.
11.	sridhar nekkanti	SEZ	We request you to give clarification with respect to 'Certificate of Supplies from SEZ' is required to submit at SEZ customs officer along with Advance Authozation in terms of policy circular no.21/2015-2020 Dated.11.03.2019 even though Bill of Entry is filled in ICEGATE.	Policy Circular No. 21/2025-2020 dated 11.03.2019 was issued in relation to Foreign Trade Policy, 2015-20 and the same shall no longer be applicable. As per Para 4.35(d) of Handbook of Procedures, 2023, for procurement from SEZs, where no TRA is issued by customs, RA may issue a "Certificate of supplies from SEZ", containing specified details for the requested item, after making the import item "Invalid for direct imports". The "Certificate of supplies from SEZ" shall be marked in quadruplicate with a copy each to the authorisation holder, SEZ supplier unit, designated officer at SEZ, and the relevant port customs authorities. The above certificate shall be issued as an online amendment to the authorisation and has to be transmitted after verifying usage of issued authorisation in case it is already registered with customs at the time of application for the certificate.
12.	Shayan Amodwala	BOE	We have file BoE on ICEGATE portal and due to some quality reasons, now we can not dispatch this material to customer. We seek your advise on process of how to get refund from the customs authority.	1. As per Section 26A of the Customs Act, 1962, import duty paid on goods cleared for home consumption may be refunded if the goods are subsequently found to be defective or not in accordance with the agreed specifications, subject to certain conditions. The goods must be either exported, abandoned to Customs, or destroyed under Customs supervision. 2. The refund application must be filed within 30 days from the date of clearance under Section 47, which may be extended up to three months by the Commissioner upon showing sufficient cause. 3. Applicants may submit the refund application electronically via the ICEGATE Portal, along with the necessary supporting documents. 4. Any deficiencies in the application will be communicated within 10 days through the portal. Once all deficiencies are addressed, an Acknowledgement Number will be generated. 5. Decisions regarding refund approvals, rejections, or issuance of Show Cause Notices will be conveyed electronically via ICEGATE, accompanied by a speaking order that addresses issues including unjust enrichment and other relevant matters.
13.	Subhash Anand NCorp (exim)pvt ltd	MOOWR	For seeking policy clarification on MOOWR 2019 scheme, Whom should we address our query in CBIC	On the MOOWR (Manufacturing and Other Operations in Warehouse) website - Manufacturing and Other Operations in Warehouse, there is an 'Ask Us' option where you can submit your query and request clarification.

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14.	Ch.S.S.Sekhar R.D-EPCES-VSEZ	SEZ	We request you to give clarification with respect to 'Certificate of Supplies from SEZ' is required to submit at SEZ customs officer along with Advance Authozation in terms of policy circular no.21/2015-2020 Dated.11.03.2019 even though Bill of Entry is filled in ICEGATE. Please clarify how a DTA supplier can claim benefits under the FTP, such as Duty Drawback, without obtaining a Certificate of Supplies from the SEZ. Will it be automatically reflected on account of the SEZ unit filing the bill in the ICEGATE portal?	As per Para 4.35(d) of Handbook of Procedures, 2023, for procurement from SEZs, it shall be mandatory to obtain either TRA or Certificate of supplies from SEZ, to claim benefit under Foreign Trade Policy.
15.	Vikram	Export of scrap	We wish to know do we have to get any permission from CSEZ or include in the LOP, as Brass scrap, if we wish to export scrap to overseas customer who has supplied raw material to us. i.e. we are importing brass bars and manufacturing our finished product and exporting entire products and manufacturing scrap we wish to export it back to shipper of raw material /brass rods.	In reference to your below query, please find our response as under: In the case of exporting brass scrap to an overseas customer who supplied the raw material, the item must be included in the Letter of Permission (LOP) under the list of approved export items. An amendment request should be submitted to include "brass scrap" as an exportable item, clearly specifying its nature and its generation during the manufacturing process. No separate or additional permission from CSEZ is required for such exports, provided the item is included in the LOP and the export is conducted with proper documentation in compliance with applicable regulations.
16.	Shaikh Hasanur Rahman	SEZ	We are a SEZ unit in Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat. We are a manufacturing unit of Pan Masala containing Tobacco. Our main Raw Material is Arecanut, which has import restrictions subject to MIP. During our manufacturing process Arecaut powder dust has been generated as waste which is not usable for further manufacturing process. We intend to sell these waste to DTA buyers as biofuel. In this case can we sell to DTA at market price.	Arecanut and its derivatives, including arecanut powder, are subject to import restrictions and Minimum Import Price (MIP) conditions. While the material is described as unusable manufacturing waste, any clearance to DTA is not allowed. Attaching the policy document for your reference.

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17.	Jaydev Kag Deputy Manager	EOU	We have a 100% EOU Unit in Gujarat and would like to know whether we have to submit B-17 Bond or IGCR Bond to the Customs, after renewal of LOP for next 5 years . Please clarify and reply.	It is to be noted that the B-17 bond is a running bond account and the existing B-17 bond will continue even on renewal of LOP. Please note that the Units may seek re-credit of the amount debited at the time of import of goods.
18.	Jagannathan S Finance Dept.	RoDTEP	We ZenClassic Group have SEZ Units at MEPZ. Our shipment is eligible for the RoDTEP Benefit. During the period 03-04-2025 to 30-05-2025 the RODTEP percentage / value was reflecting zero for the Shipping bills mentioned in the attachment. Hence we are not able to claim the benefit for these shipping bills. We request you to review the matter and advise us to take necessary action to claim the benefits (RODTEP) for these shipping bills	If the RoDTEP percentage or value is reflecting as zero on your shipping bills despite eligibility, it typically points to a procedural or system-related issue. Common reasons may include RoDTEP not being opted for at the time of shipping bill filing, the product not being covered under the eligible RoDTEP schedule during the relevant period, or the use of schemes such as EPCG or Advance Authorization that may restrict RoDTEP benefits due to the risk of double benefits. In light of this, you are kindly advised to file a grievance through the ICEGATE Grievance Redressal Portal for further review and resolution.
19.	sridhar nekkanti	SEZ	We would like to seek your clarification with respect to insurance and freight. In case we receive order in SEZ terms of delivery Ex-Works from DTA. Our query is whether we can file Bill of Entry with FOB without taking into consideration of Freight and Insurance or we have to add Freight and Insurance on FOB while we file Bill of Entry in SEZ unit.	For imports into an SEZ from the Domestic Tariff Area (DTA), the Customs Valuation (Determination of Value of Imported Goods) Rules are applicable. As per these rules, the assessable value for the purpose of customs duty must include the FOB value of the goods, along with the freight and insurance costs incurred up to the SEZ premises. Accordingly, where goods are supplied on Ex-Works terms and the SEZ unit arranges for its own transportation and insurance, such costs must be added to the FOB value to determine the CIF-equivalent assessable value. The Bill of Entry should reflect the total landed cost (FOB + Freight + Insurance) to ensure compliance with the prescribed valuation norms.
20.	Ch.S.S.Sekhar R.D-EPCES-VSEZ	SEZ	“When an SEZ unit sells goods to a DTA (Domestic Tariff Area), the transaction is treated as an import into India under the SEZ Act, 2005. Accordingly, Customs duty is payable by the DTA buyer as if the goods were imported from abroad. Kindly clarify whether the duty is to be calculated on FOB value alone or on CIF value (inclusive of cost, insurance, and freight).”	As per the provisions of the SEZ Act, 2005, when an SEZ unit sells goods to a Domestic Tariff Area (DTA) buyer, the transaction is treated as an import into India. Accordingly, customs duty is levied on the DTA buyer as if the goods were imported from outside the country. In such cases, the valuation for duty purposes is governed by the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Therefore, the assessable value for duty is not based on the FOB (Free on Board) value alone but on the CIF (Cost, Insurance, and Freight) value.

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21.	Sangeeta Jathan Manager-Exim - V&A Group	SEZ	We are in SEEPZ-SEZ would like to know about the export on Consignment Basis : We want to send shipment on consignment basis to our overseas client; at the time of shipment do we need to make “Sale Invoice” or “Delivery Challan”? 1. If Goods sold, do we need to make Sale Invoice of the “Sold Goods” again? 2. If we are issuing tax Invoice at the time of Export & goods are sold at the later stage, then that time again we must issue tax Invoice? 3. If nothing has been sold out within a period of 180 days as per norms and goods are re-import back to town then what procedure should be adapted?	In accordance with CBIC Circular No. 108/27/2019-GST dated 18.07.2019, when goods are sent outside India on a consignment basis, it does not constitute a supply at the time of dispatch, as the ownership remains with the sender. Such transactions are considered as “sale on approval basis”. 1. Accordingly, at the time of export, the goods should be accompanied by a delivery challan, not a tax (sale) invoice. 2. If the goods are subsequently sold abroad (fully or partially) within the prescribed period of six months, a tax invoice must be issued by the sender on the actual date of sale, covering the quantity sold. 3. In cases where the goods are neither sold nor brought back to India within six months from the date of removal, as laid down in Section 31(7) of the CGST Act, the sender shall issue a tax invoice on the date of expiry of the six-month period for the quantity of goods that remain unsold and unreturned. 4. If the goods are later re-imported, applicable customs procedures must be followed, and any export benefits claimed (e.g., IGST refund, duty drawback) may need to be reversed, in accordance with applicable regulations.
22.	Ch.S.S.Sekhar	Transfer from MOOWR	Today, I received a call from one of the SEZ units regarding a query. A unit operating under MOOWR intends to send goods to an SEZ. Kindly clarify whether the SEZ unit has to file the bill or the MOOWR unit can file it. Also, please confirm if there is any separate procedure applicable in such cases	As per CBIC Circular No. 19/2024-Customs dated 30.09.2024, when goods are transferred from a MOOWR unit to an SEZ, the supplier (MOOWR unit) must initiate the application on ICEGATE, providing item-wise details, in-bond Bill of Entry reference, buyer IEC, and transshipment documents. The SEZ unit (buyer) must then accept the request and submit its Triple Duty Bond, space certificate, and any pending transshipment documents. Customs officers at both the source (MOOWR) and destination (SEZ) locations verify the documents, approve the transaction, and update bond debits/credits in ICES. The transaction is complete once the SEZ officer confirms receipt of goods. Thus, the MOOWR unit files the application, and the SEZ unit completes the acceptance and compliance formalities.

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23.	S.KALYANI Regional Director Export Promotion Council for EOUs and SEZs	EPCES	"Hsn code 251512000000 rough marble blocks- RESTRICTED ITEM FOR EOUS? IF SO NOTIFICATION PL. What are the current import restrictions on rough marble blocks"	Historically, the import of rough marble blocks and slabs under HSN codes 25151100, 25151210, and 25151290 was classified as restricted and subject to import licensing, as per DGFT Notification No. 99 dated 20th November 2014. The licensing process required importers to meet specific eligibility criteria, such as minimum processing capacity (e.g., availability of marble gangsaw machines), a defined turnover, and other technical requirements. However, this restriction was relaxed under Notification No. 27/2015-2020, effective from 1st October 2016, which permits free import of rough marble and travertine blocks/slabs under the above HSN codes, provided the CIF value is at least USD 200 per metric tonne. Furthermore, as per the Foreign Trade Policy (FTP) and Customs provisions, units operating under the Export Oriented Unit (EOU) scheme are allowed to import restricted items without an import license, provided such imports are solely for use in export production. Therefore, EOUs are permitted to import rough marble blocks/slabs without a license, subject to compliance with relevant EOU conditions. Attaching herewith the Notification for your reference.
24.	Jaydev Kag Deputy Manager	EOU	We have a 100% EOU Unit in Gujarat and would like to know whether we have to submit B-17 Bond or IGCR Bond to the Customs, after renewal of LOP for next 5 years . Please clarify and reply. We request you to kindly clarify whether B-17 is replaced by IGCR Bond or not ?	Vide Circular No. 29/2017-Cus., dated 17.07.2017, it was clarified that B-17 bond, being a general purpose running bond, shall serve the requirement of continuity bond to be submitted under IGCR, and therefore EOU/STP/EHTP units are not required to submit separate continuity bond.



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25.	Sibi Abraham Deputy General Manager	SEZ	We had filed an Import Bill of Entry at Cochin SEZ for the import of reading glasses and other items from Germany. Initially, we classified the reading glasses under HS Code 90049020 (Prismatic eyeglasses for reading). Customs requested confirmation from the supplier, and based on the supplier's clarification letter (attached), we updated the classification to 90049090 (Other reading glasses). As per the supplier's letter, the imported reading glasses are ordinary eyeglasses intended for near-vision tasks such as reading, writing, and crafting. They are corrective eyewear with predefined optical correction (diopetre values already built into the lenses). However, Customs has now raised a further query suggesting that the classification should be changed to 90041000. On reviewing the tariff, our understanding is that this code refers to sunglasses, which does not appear applicable to our product. We kindly request your guidance and expert opinion to confirm the correct HSN classification for reading glasses under the Customs Tariff.	Chapter heading 9004 covers Spectacles, goggles and the like, corrective, protective or others. Tariff item 9004 10 00 specifically covers sunglasses. Tariff Item does not cover any kind of reading glasses. As per the limited understanding provided, if the Company's reading glasses are prismatic eyeglasses for reading the same shall be classifiable under Tariff Item 9004 90 20. In case the Company's reading glasses are other than prismatic eyeglasses for reading the same shall be classified under Tariff Item 9004 90 90. Accordingly, the Company can provide an explanation to the Customs departments that the reading glasses are different from sunglasses and shall be classifiable 9004 90 20 or 9004 90 90 depending upon the nature.
26.	Ch.S.S.Sekhar	Transfer from MOOWR	Today, I received a call from one of the SEZ units regarding a query. A unit operating under MOOWR intends to send goods to an SEZ. Kindly clarify whether the SEZ unit has to file the bill or the MOOWR unit can file it. Also, please confirm if there is any separate procedure applicable in such cases. However, as per my understanding, an SEZ unit is required to file a Bill of Entry/Invoice whether it procures or sells goods. I would therefore request you to kindly elaborate on your response.	According to Section 2(i) of the SEZ Act, 2005, the Domestic Tariff Area (DTA) refers to the entire territory of India, excluding Special Economic Zones (SEZs). Therefore, a unit operating under the MOOWR scheme is considered a DTA unit. When goods are transferred from a customs-bonded warehouse to an SEZ unit, the SEZ unit must file a Bill of Entry in accordance with the SEZ Rules, 2006.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
27.	Vikas Saxena	EOU	We have a 100% EOU Unit in Gujarat and would like to know whether we have to submit B-17 Bond or IGCR Bond to the Customs, after renewal of LOP for next 5 years . Please clarify and reply. We request you to kindly clarify whether B-17 is replaced by IGCR Bond or not ? Kindly refer point No. 3 of the attached circular, which has been reproduced for your reference : "Now, that, necessary developments have since been completed on the System to allow clearances to EOUs under IGCR, all EOUs would be required to obtain IGCR Identification Number (IIN) at ICEGATE portal, and also register their IGCR bond for filing a bill of entry with IGCR benefit. Once this module is activated, the same process would be used for clearances from SEZ to EOUs, as well". Please look into it and let us know if we need to submit B-17 Bond or IGCR Bond against renewed LOP.	Vide Circular No. 29/2017-Cus., dated 17.07.2017, it was clarified that B-17 bond, being a general purpose running bond, shall serve the requirement of continuity bond to be submitted under IGCR, and therefore EOU/STP/EHTP units are not required to submit separate continuity bond. As per Circular No. 11/2024-Cus., dated 25.08.2024, all EOUs would be required to obtain IGCR Identification Number (IIN) at ICEGATE portal, and also register their IGCR bond for filing a bill of entry with IGCR benefit. Accordingly, B-17 bond can only be registered) at ICEGATE portal, we shall serve the purpose of IGCR bond.
28.	Bijay Agarwal	SEZ	We have a unit at Falta Special Economic Zone (FSEZ), Falta, West Bengal, in the name of Cresmac Foundry Pvt. Ltd. Recently we received a letter from GST office advised us to submit Letter of Undertaking (LUT) under RFD-11. We were under the impression that SEZ units are not required to furnish LUT under RFD-11. We seek your kind clarification and guidance in this regard.	As per the SEZ-DTA Procurement Manual, SEZ units may file a Letter of Undertaking (LUT) under RFD-11 in cases where no IGST has been paid. Hence, we recommend submitting the LUT if requested to avoid any delays.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
29.	Kavitha Kanthan Head - HR & Corporate Governance	Exit process from IFSCA and SEZ	We represent WeRoute Global Fund Solutions Private Ltd, an Ancillary Service Provider operating within the GIFT City IFSC-SEZ jurisdiction as a branch office, holding registration with both IFSCA and the SEZ Development Commissioner. We write to inform you that, after careful evaluation of operational and regulatory considerations, we have taken the decision to voluntarily surrender our Certificate of Registration and initiate the exit process from both IFSCA and SEZ frameworks. In this regard, we seek your guidance on the following: - Exit Process & Submission Requirements: Kindly confirm whether we are required to submit separate exit forms or applications to both IFSCA and the SEZ authorities, or if a consolidated procedure is available. We also request your confirmation on whether we can rely on the: o IFSCA Circular issued in July 2025, and o SEZ Compliance FAQs published in March 2025, for the applicable exit procedure and documentation requirements. - Background on SEZ Approval and NFE Compliance: We had received our initial approval as a back-office service provider from the SEZ authority in 2022, prior to the operational unification under IFSCA. We would like to reconfirm whether, under Rule 53A of the SEZ Rules (as amended), our entity is exempt from the requirement to maintain Positive Net Foreign Exchange (NFE), as is applicable to IFSC units providing financial and related ancillary services. We request your confirmation and procedural clarity on the above to enable us to proceed in full compliance with the applicable guidelines. Please confirm whether stamp paper has to be procured and notarised in Gandhinagar itself or can be procured and notarised from our HO Bangalore. Please advise on the value of the stamp paper to be procured.	The suggested value of the stamp paper to be procured for executing Form L is of Rs. 500. This is the standard stamp duty amount applicable for this type of document as per the relevant act. However it may vary depending on the Jurisdiction. Therefore, it is advisable to confirm the exact stamp duty amount with the local authorities.
30.	Ch.S.S.Sekhar R.D-EPCES-VSEZ	SEZ	"I received a call from one of our SEZ manufacturing units holding an AEO certificate. They enquired whether they can file a T-type shipping bill for DTA sales. The unit further mentioned that the DTA buyer may avail a 15-day duty payment deferment. //Kindly clarify." Notification 69/2019- Customs (N.T), F.No./-LC	SEZ manufacturing units, including those holding an AEO certificate, are permitted to file a T-type Bill of Entry (BE) for DTA sales. This type of BE is required when goods imported into the SEZ through a Z-type BE are cleared as such into the Domestic Tariff Area (DTA), without undergoing processing. Regarding the 15-day customs duty deferment facility, it is available only to DTA buyers who are AEO certified. The AEO status of the SEZ unit itself does not entitle the buyer to this deferment benefit. Note- attached herewith the FAQs for your reference.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
31.	S.KALYANI Regional Director Export Promotion Council for EOUs and SEZs	DTA conversion	"When a Domestic Tariff Area (DTA) unit wants to convert into an Export Oriented Unit (EOU), machineries already purchased under the Advance Authorisation Scheme generally do not automatically continue with the same duty exemptions or benefits. The main procedures and implications PL"	As per Para 4.03 of the Foreign Trade Policy (FTP), the Advance Authorisation scheme allows duty-free import of inputs that are physically incorporated in the export product, with permissible allowances for normal wastage. In addition, fuel, oil, and catalysts that are consumed or utilized during the production process of the export product are also eligible for duty-free import under this scheme. However, capital goods are specifically excluded and cannot be imported under Advance Authorisation. As per para 6.38 of Handbook of procedures (HBP), existing DTA units, may also apply for conversion into an EOU unit, but no concession in duties and taxes would be available under scheme for plant, machinery and equipment already installed. For this purpose, DTA unit may apply to DC / Designated Officer concerned in same manner as applicable to new units. - As per the procedure laid down in Appendix 6M, if a unit has outstanding export obligations under the Advance Authorisation scheme and intends to convert into an EOU, it must follow a specific procedure before executing the bond with Customs. - First, the unit should approach the jurisdictional Customs authority to obtain a certificate confirming physical verification of unutilized raw materials held against all unredeemed Advance Authorisations, which are proposed to be carried forward to the EOU. - Next, the unit must approach the Regional Authority (RA) with: (a) a copy of the Letter of Permission (LOP) and Legal Undertaking (LUT) executed with the Development Commissioner, (b) the stock verification certificate, (c) LUT with RA, and (d) detailed records of imports, exports, and remaining material under each Advance Authorisation. The firm is also required to submit original authorisations and supporting export documents. - The RA will assess the unfulfilled export obligation as per existing norms or may refer it to the Norms Committee if norms are not fixed. Only the export performance within the valid obligation period will be considered. - Once assessed, the RA will issue a "No Objection Certificate" to the Development Commissioner and the Customs authority, with a copy to the unit. Subsequently, the unit can execute the B-17 bond with Customs. - It is important to note that only raw materials with valid export obligation periods can be carried forward to the EOU. In cases where the obligation period has expired, the unit must pay applicable customs duties, interest, and penalties proportionate to the unfulfilled obligation. - RA would accordingly process case for discharge of obligation and redemption of bond LUT executed against all the advance authorizations issued already. Attaching herewith Appendix 6M for your reference.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
32.	Praveen Purohit AGM-Finance and Account BSL, Surat Unit	SEZ	Banswara Syntex Limited, a manufacturer of readymade garments, has unused fabric, pocketing, and lining that we are looking to sell. High customs duties have made it difficult to sell these raw materials in the Domestic market. Around five to six months ago, we attempted to sell this unused raw material to our DTA unit under Advance Authorization for use in export products. However, Customs denied permission to our SEZ unit for this transaction. We are now considering manufacturing products under below HSN head for this unused raw material and selling these products in the domestic market, discharging duty on the finished product -	In reference to your below query, please find our response as under: - As per Para 4.20 of the Foreign Trade Policy, an Advance Authorisation (AA) holder in the Domestic Tariff Area (DTA) is allowed to procure inputs from SEZ units without requiring an Advance Release Order (ARO) or Invalidation Letter. - Under Section 30 of the SEZ Act, 2005, any goods cleared from SEZ to DTA attract customs duties including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975, where applicable, as leviable on such goods when imported. - For SEZ to DTA clearance, the DTA buyer must file a Bill of Entry for home consumption with the Authorized Officer at the SEZ, accompanied by the corresponding invoice and packing list. The Authorized Officer assesses the Bill of Entry by verifying the classification and appraising the value of the goods in accordance with Customs Valuation Rules. Upon satisfactory assessment, the goods are cleared for delivery to the DTA buyer.



S. No.	Querist Name	Category	Query from member							Response by BDO Team
			SR NO.	CATEGORY	HSN CODE	DESCRIPTION	UNIT	CD	IGST	
			1	BED SHEET	63024030	Bed linen, knitted or crocheted, of cotton.	KG	10%	12%	
			2	BED SHEET	63024040	Bed linen, knitted or crocheted, of man-made fibers.	KG	10%	12%	
			3	BED SHEET	63041910	Bedsheets and bed covers of cotton.	u	10%	12%	
			4	BED SHEET	63041930	Bedsheets and bed covers of man-made fibers.	u	10%	12%	
			5	BED SHEET	63041940	Bed sheets and bed covers of cotton, handloom.	u	10%	12%	
			6	BED SHEET	63041990	Other bed sheets and bed covers under Heading 6304.	u	10%	12%	
			7	BED SHEET	63049239	Other	u	10%	12%	
			8	PILLOW	63049120	Woollen cushion covers (which can also refer to pillow COVERS	u	10%	12%	
			9	PILLOW	63049231	Pillow cases and pillow slips - Of handloom.	u	10%	12%	
			10	PILLOW	63049281	Cushion covers of handloom.	u	10%	12%	
			11	CARRY BAG	63051010	Sacks and bags of jute or other textile bast fibers	KG	10%	12%	
			12	CARRY BAG	63052000	Sacks and bags of cotton	KG	10%	12%	
			13	CARRY BAG	63059000	Sacks and bags of other textile materials, which can include non-woven fabric bags.	KG	10%	12%	
			We request your advice on two points: 1. If the duty on the finished product is less than on the raw material, would this be seen as a "wrong intention" by the authorities? because Against AA they already give suggestions to sell on a duty basis. 2. What compliances are necessary under the SEZ Act or Rules for this approach?							

S. No.	Querist Name	Category	Query from member	Response by BDO Team
33.	First Account - Sance Laboratories Private Limited	EOUs	Please clarify, whether an EOU, which has imported inputs duty-free under Notification No. 52/2003-Customs, following the IGCR Rules 2022, is liable to pay interest under Section 28AA of the Customs Act, 1962 on the customs duty payable when such duty-free imported goods are consumed in the manufacture of finished products which are subsequently cleared into the DTA, “as if no exemption had been availed at the time of importation.” Further, whether the six-month utilization period prescribed under the IGCR Rules is applicable to goods imported by EOUs under the said notification, or whether EOUs are instead governed only by the actual user condition Notification No. 52/2003-Customs and the requirement to achieve positive NFE over the block period as per the Foreign Trade Policy and EOU scheme.	As per Para 6.07(a)(i) of the Foreign Trade Policy (FTP) 2023, an Export Oriented Unit (EOU) is required to reverse the customs duty exemptions availed on imported inputs contained in the finished goods which are subsequently cleared into the Domestic Tariff Area (DTA). Additionally, applicable GST along with compensation cess if any, must be paid on the sale of these goods to DTA units. Also, no interest is payable in cases where duty free import of goods is subsequently cleared to DTA. It is also clarified that the six-month utilization period under the IGCR Rules, 2022 does not apply to EOUs availing exemption under Notification No. 52/2003-Customs.
34.	Regional Director Kandla Zone	EOU	SEZ unit sending gold in pure form From to EOU. EOU makes jewelry out of the said gold. EOU add their diamonds procured from locally. EOU send labour bill separately mentioning metal intend to return. EOU send Diamond invoice separately for the diamond consumed into the jewelry. As SEZ customs need diamond invoice separately. While taking return we take return entry for gold send out for job work and generate separate DTA procurement entry in NSDL for diamonds. As of now they are using diamond procured locally. I would like to know can EOU unit import the diamonds and use the same for job work goods and bill the same to SEZ unit.	As per Para 6.01(d)(i), an EOU unit may import, all types of goods, including capital goods, required for its activities, provided they are not prohibited items of import in the ITC (HS) subject to conditions as prescribed. Any permission required for import under any other law shall also be applicable. Accordingly, an EOU unit may import diamonds subject to fulfilment of import conditions, if any prescribed under ITC (HS). Further, Para 6.01(h), gems and jewellery EOUs may source gold / silver / platinum through nominated agencies on loan / outright purchase basis. Units obtaining gold / silver / platinum from nominated agencies, either on loan basis or outright purchase basis shall export gold / silver / platinum within 90 days from date of release of such metals by the nominated agencies.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
35.	Anagha Vadul Guru & Jana Consulting Team Deputy Manager	NSTPI & SOFTEX Compliance	We are reaching out to you seeking your guidance regarding Non-STPI (NSTPI) registration and SOFTEX filing requirements considering the recent RBI clarification that SOFTEX applies only to software exports and not to ITeS (IT-enabled Services). We request you to kindly confirm the following which helps us in ensuring that we remain fully compliant with all RBI and FEMA guidelines: 1. Applicability of NSTPI Registration 1.1 Please confirm if NSTPI registration is still mandatory for entities engaged exclusively in ITeS, given that SOFTEX is not applicable to ITeS exports as per notice given in RBI's website. Attached is the Screen shot of the website for your ease of reference. 2. Continuity of Filings for Already Registered Units 2.1 If an entity is already registered under NSTPI but only provides ITeS, should it continue to file SOFTEX forms and related returns with STPI, or can these filings be discontinued after appropriate intimation? 3. Revised Registration or Compliance Criteria 3.1 We request if you could kindly share any updated registration or compliance norms that you have received from RBI/STPI for software and ITeS exporters, especially regarding SOFTEX procedures. 4. Reference Circulars or Notifications 4.1 Please provide us copies or references to any RBI circulars, STPI notifications, or other authoritative documents clarifying non-applicability of NSTPI registration or SOFTEX filing for ITeS exporters. (if available) Your input on the above will help us align our processes with both RBI and STPI requirements and ensure that our foreign remittance documentation is handled correctly without unnecessary filings.	The Reserve Bank of India (RBI) has clearly clarified that SOFTEX forms are to be filed only in cases involving the export of software not exported as goods, and this requirement does not extend to the export of services that use IT merely as a tool, i.e., IT-enabled Services (ITeS). This clarification is consistent with Regulation 3 of the FEMA (Export of Goods and Services) Regulations, 2015. However, ITeS exporters are still required to comply with other core FEMA requirements. In light of this, entities engaged purely in ITeS exports are not required to file SOFTEX forms, and such filings are considered unnecessary. ▪ NSTPI (Non-STPI) registration is not mandatory for entities engaged exclusively in ITeS. While any entity may voluntarily obtain NSTPI registration, where the business activity is limited to ITeS or service exports that use IT as a tool and are not involved in the export of software (as a product), NSTPI registration is not a regulatory requirement. ▪ As stated above, the RBI has clarified that SOFTEX forms are to be filed only for software exports, and this does not apply to ITeS. This interpretation is aligned with FEMA regulations, and accordingly, entities engaged solely in ITeS exports are no longer required to file SOFTEX forms. ▪ If an entity currently holds NSTPI registration but is exclusively engaged in ITeS, it may discontinue SOFTEX filings after formally intimating the jurisdictional STPI authority in writing. It is advisable to obtain written confirmation or acknowledgment from STPI to ensure clarity and avoid future compliance issues. ▪ Attaching screenshot wherein it is clearly mentioned that filing of SOFTEX is only required in case of export of Software not exported as goods.

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Please note that contents in this document are only for informational purpose.

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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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