

EPCES NEWS



Volume : 29 Issue : 23

Oct. - December 2025



STRATEGIC REVIEW

Exports Review by Hon'ble Commerce & Industry Minister with EPCs



REGIONAL INTERFACE

Commerce Secretary Chairs Stakeholder Consultation in Chennai

SEZs Zone-wise Goods Exports

(in Mn USD)

Rank	Zones	F.Y. 2024-25	Dec-24	Dec-25	Growth (%)	April-Dec 2024	April-Dec 2025	Growth (%)	Share (%)
1	Kandla SEZ	35,219	2,702	3,215	19%	26,451	28,019	6%	56%
2	Visakhapatnam SEZ	13,357	1,740	650	-63%	10,214	5,633	-45%	11%
3	SEEPZ Mumbai	5,559	452	516	14%	4,222	4,509	7%	9%
4	Falta SEZ	4,552	410	493	20%	3,263	4,410	35%	9%
5	Noida SEZ	3,617	335	251	-25%	2,456	2,642	8%	5%
6	MEPZ SEZ	3,850	274	312	14%	2,483	2,507	1%	5%
7	Cochin SEZ	2,850	197	530	169%	2,061	2,144	4%	4%
Grand Total		69,004	6,111	5,968	-2%	51,149	49,864	-3%	100%

SEZs Zone-wise Services Exports

(in Mn USD)

Rank	Zones	F.Y. 2024-25	Dec-24	Dec-25	Growth (%)	April-Dec 2024	April-Dec 2025	Growth (%)	Share (%)
1	Cochin SEZ	30,062	2,823	2,844	1%	22,343	23,345	4%	28%
2	Visakhapatnam SEZ	19,408	1,805	2,524	40%	14,496	16,111	11%	19%
3	SEEPZ Mumbai	21,085	1,922	2,100	9%	15,912	15,966	0%	19%
4	MEPZ SEZ	20,374	1,819	1,821	0%	15,273	15,723	3%	19%
5	Noida SEZ	11,598	998	1,110	11%	8,818	9,313	6%	11%
6	Falta SEZ	3,542	332	358	8%	2,674	2,754	3%	3%
7	Kandla SEZ	1,554	117	146	25%	1,197	1,250	4%	1%
Grand Total		107,623	9,817	10,903	11%	80,713	84,463	5%	100%

EOUs Sector-wise Goods Exports (Major 10)

(in Mn USD)

Rank	Sector/Product Group	F.Y. 2024-25	Oct'- 24	Oct'-25	Growth (%)	April-Oct 2023- 24	April-Oct 2024- 25	Growth (%)	Share (%)
1	Drugs And Pharmaceuticals	4,215	363	376	4%	2,379	2,702	14%	25.1%
2	Engineering Goods	4,432	388	336	-13%	2,527	2,677	6%	24.8%
3	Electronic Goods	2,223	220	227	3%	1,256	1,532	22%	14.2%
4	Organic And Inorganic Chemicals	2,924	220	197	-10%	1,611	1,503	-7%	14.0%
5	Others	1,183	102	96	-6%	691	668	-3%	6.2%
6	Plastic And Linoleum	743	64	43	-33%	452	356	-21%	3.3%
7	Mica, Coal And Other Ores, Minerals Including Process	386	29	28	-4%	216	231	7%	2.1%
8	Coffee	355	27	27	2%	192	228	19%	2.1%
9	Spices	390	34	30	-10%	219	215	-2%	2.0%
10	Man-Made Yarn/Fabs./Madeups Etc.	276	25	18	-27%	155	153	-1%	1.4%
Rest of All		1,022	100	63	-37%	631	508	-19%	0.0
Grand Total		18,149	1,571	1,441	8%	10,329.8	10,773.4	4%	100.0%

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Exports Review by Hon'ble Commerce & Industry Minister with Export Promotion Councils and Industry Associations

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EPCES News

A Newsletter by Export Promotion Council for EOU & SEZs (Set up by Ministry of Commerce and Industry, Government of India)

A101, 10th Floor, Himalaya House,
23, Kasturba Gandhi Marg,
New Delhi - 110001
Email : epces@epces.in
Website : www.epces.in

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Badiga Srikanth
Chairman, EPCES

Alok Vardhan Chaturvedi
Director General, EPCES

Published by
Export Promotion Council for EOU & SEZs
KG Marg, New Delhi

Printed by
Replika Press Pvt. Ltd.



Badiga Srikanth
Chairman, EPCES



According to the World Trade Organization (WTO) Trade Outlook (December 2025), global merchandise trade is forecast to grow by 3.9% in 2026, while commercial services trade is set to expand by 5.2%, driven by ICT, business services, and tourism.



Dear Friends

The global trade landscape in 2025–26 is marked by cautious optimism, as reflected in recent reports from leading international institutions. The International Monetary Fund (IMF) projects global growth at 3.2% in 2026, with trade expected to expand by 3.4%, supported by resilient services and digital flows (IMF World Economic Outlook, January 2026). The World Bank's Global Economic Prospects (January 2026) highlights that South Asia, led by India, remains a bright spot, with regional growth estimated at 5.8%, bolstered by public investment and domestic consumption.

According to the World Trade Organization (WTO) Trade Outlook (December 2025), global merchandise trade is forecast to grow by 3.9% in 2026, while commercial services trade is set to expand by 5.2%, driven by ICT, business services, and tourism. The World Customs Organization (WCO) further stresses the importance of digital and green trade facilitation—a priority aligned with India's own trade modernization efforts.

Domestically, India's merchandise exports reached US\$ 320.41 billion during April–December 2025, a growth of 2.4% year-on-year (Department of Commerce, GoI). Electronics exports surged by 35%, highlighting India's growing prowess in technology manufacturing.

At EPCES, we continue to advocate for the following structural reforms to enhance the competitiveness of SEZs and EOUs.

To this effect, we had a noteworthy meeting with the Hon' Finance Minister, Mrs Nirmala Sitharaman, to discuss the issues and concerns of all our members during our 'Pre-Budget meeting of Hon'ble FM' held on 18th November 2025. We have submitted proposals to allow Payment for supply of services from SEZs to DTA in INR, relaxations in conditions of utilization of amount credited to SEZ Reinvestment Reserve Account under Sec 10AA, double taxation issues in case of warehousing services, double payment of import duties in case of SEZ to DTA supplies, and requests for exemption of other duties. We have received positive response from the Hon' Finance Minister and are confident that these proposals would be soon approved by the respective departments, which will further improve our ease of doing business.

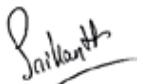
Likewise, the stakeholder consultation chaired by Commerce Secretary Shri Rajesh Agrawal in Chennai (November 2025) reaffirmed the government's commitment to addressing these concerns through data-driven policy-making.

As global trade increasingly shifts toward sustainability, digitalization, and regionalization, Indian exporters must leverage institutional support, embrace innovation, and focus on quality and compliance. EPCES remains your dedicated partner in navigating this complex environment through sustained advocacy, issue resolution, and capacity-building initiatives. In order to achieve these goals, EPCES is planning to organize an International Conference in collaboration with the World Free Zones Organization.

This edition of the newsletter provides a detailed overview of recent global and national developments, regional activities, and expert insights. We welcome your feedback to better serve your needs.

Together, let us strengthen India's export resilience and global footprint.

With best regards,


Badiga Srikanth

Dear Members,

According to UNCTAD year-end Global Trade Update released on 9.12.2025, Global trade is on course to grow by 7% to exceed \$35 trillion in 2025 for the first time adding \$2.2 trillion. Growth in goods trade is estimated at about 6%, contributing roughly \$1.5 trillion of the total increase. Services trade is forecast to grow nearly 9%, accounting for around \$750 billion of the overall rise. Trade in 2025 consistently outpaced global economic growth, reversing the stagnation of 2023-2024. Yet imbalances remain elevated, and friendshoring and nearshoring - trade shifting towards politically aligned or geographically closer partners - strengthened again, reshaping trade patterns. Manufacturing grew 10% over the year, led by electronics (14%) linked to AI-related demand. Agriculture expanded sharply in the third quarter, with cereals and fruit-and-vegetable exports each rising 11%. Automotive trade fell 4%, while fossil-fuel trade declined amid lower prices. Looking to 2026, UNCTAD expects weaker growth as slower global activity, rising debt, higher trade costs and persistent uncertainty weigh on performance.

During Apr-Dec 2025, Indian merchandise exports grew marginally by 2.4% to US\$ 320.41 billion, while services exports are expected to grow by 6.4 % to US\$ 303.97 billion, thus overall exports increasing by 4.3 % to US\$ 634.26 billion. While Electronics exports grew by 35%, Gems & Jewellery declined by 0.51%. Exports to US declined by 1.83% in Dec 2025 but have grown by 9.75% during Apr-Dec 2025. As regards SEZs, merchandise exports declined by 3% to US\$ 49.9 billion during Apr-Dec 2025 and services exports grew by 5% to US\$ 84.5 billion.

EPCES organised a stakeholder consultation in Chennai under the chairmanship of Shri Rajesh Aggarwal, the new Commerce Secretary on 20.11.2025 with enthusiastic participation from the SEZs and EOU member units. Commerce Secretary was apprised by the members about various difficulties facing SEZs and EOU. EPCES also held the CGC meeting outside Delhi in MEPZ Chennai. Commerce Secretary also met the CGC members in the MEPZ office over lunch. Commerce Secretary also visited a few SEZ and EOU units near Chennai.

EPCES has reiterated its request before the Ministry of Textiles to extend the RoSCTL scheme to include SEZ and EOU exporters. Currently, the scheme for rebating state and central taxes on apparel and made-ups does not cover exports made by these units.

It is heartening to note that the Government has approved the long-awaited Export Promotion Mission which was announced in the budget last year covering Market Access Support (replacement of erstwhile Market Access Initiative) and Interest Subvention Support (replacement of erstwhile Interest Equalisation Scheme). In November 2025, RBI also issued the Reserve Bank of India (Trade Relief Measures) Directions, 2025, aimed at mitigating debt-servicing stress and promoting the continuity of viable export-oriented businesses

This edition also brings you updates on key issues pursued by EPCES with the Government, expert responses to member queries from our knowledge partner, and highlights of activities at both the headquarters and regional levels. We look forward to your valuable feedback and suggestions to make this news magazine more informative and engaging.

With best wishes,



Alok V Chaturvedi



Alok V Chaturvedi
Director General, EPCES



Growth in goods trade is estimated at about 6%, contributing roughly \$1.5 trillion of the total increase. Services trade is forecast to grow nearly 9%, accounting for around \$750 billion of the overall rise.



MEETING WITH
EXPORT PROMOTION COUNCILS
AND
INDUSTRY ASSOCIATIONS



Exports Review by Hon'ble Commerce & Industry Minister with Export Promotion Councils and Industry Associations

Hon'ble Union Minister of Commerce & Industry, Shri Piyush Goyal, chaired a meeting on 29 October 2025 at Vanijya Bhawan, New Delhi, to review export performance across key sectors and discuss strategies for promoting investment and trade. The meeting was attended by Shri Rajesh Agrawal, Secretary, Department of Commerce, Shri Ajay Bhadoo, Director General of Foreign Trade (DGFT), senior officials from the Department of Commerce (DoC), Department of Revenue, and Department for Promotion of Industry and Internal Trade (DPIIT), along with representatives from Export Promotion Councils (EPCs), FIEO, and leading industry and trade associations. Shri Srikanth Badiga, Chairman and Shri Tanu Agrawal, DDG participated on behalf of the EPCES.

At the outset, DGFT made a presentation on major reforms implemented during the first half of FY 2025-26, upcoming reform initiatives aimed at export facilitation, and the overall export performance during the period. Discussions focused on industry challenges, export diversification achievements, and stakeholder expectations for further boosting exports.

Shri Rajesh Agrawal, Commerce Secretary, thanked the industry for the efforts and hard work as reflected in the latest export figures showing growth which were contrary to the expectations. He also apprised the industry regarding economic headwinds and urged them to take innovative measures and diversify markets having export potential to offset exports to USA.

Shri Badiga stated that the Commerce Ministry is in constant discussion with Finance Ministry and PMO for SEZ to DTA supplies on duty foregone basis. EPCES has given detailed data from industry members such as Nike footwear in Cheyyar SEZ, Brandix India Apparel SEZ, Vaccine maker Serum Research Institute SEZ, etc. to support this reform. This provision is there in US, UK, China, Indonesia, Thailand. He hoped that a quick decision may be taken in this regard.

He also requested that payment should be allowed in INR for supply of services from SEZ to DTA. He gave a real example. L&T is having a joint venture with French MBDA, which is a world leader in missile systems. This JV in SEZ has the capacity and Indian Air Force wants to but they are not able to supply MRO services to Indian Air Force because Indian Air Force will have to buy foreign exchange for payment of services which at present is not being allowed. At least, supply to Government Bodies should be allowed on INR payment. This is very unfortunate. There are many such examples.

He also raised the issue of removal of export duty on supply of goods to SEZ. Supreme Court

has already dismissed Government stand and the provision of export duty in SEZ Rule has to be removed in compliance with Supreme Court Order. Raw material has to be purchased by SEZ units for consumption or for making goods for exports on which there is no export duty. This can be done in DTA. It should be allowed in SEZ too. Some of the SEZ units are closing down because of this. M/s TUF Metallurgical Pvt Ltd has requested that their SEZ unit may be allowed to procure Chrome Concentrate/Chrome Ore from DTA without payment of 30% export duty. Their Vizag SEZ plant has been under shutdown since November 2024 due to this anomaly, and the prolonged closure is causing serious financial losses and employment risk.

He also raised the issue that landowners to be considered as Developer or SEZ entity who have entered in a Joint Developer Agreement with Real Estate Developers so that transaction between Developer and landowners for the purpose of SEZ activities be considered as zero rated under GST.



Quick Estimate for selected Major commodities for Dec 2025 EXPORTS

Sl. No	Commodities	Value in Million USD				% Change	
		Dec'24	Dec'25	Apr'24-Dec'24	Apr'25-Dec'25	Dec'25	Apr'25-Dec'25
1	Engineering Goods	10,843	10,982	87,337	90,725	1	4
2	Petroleum Products	4,709	4,403	49,292	42,128	-6	-15
3	Electronic Goods	3,575	4,175	26,109	35,269	17	35
4	Drugs & Pharmaceuticals	2,493	2,634	21,722	23,112	6	6
5	Gems & Jewellery	2,130	2,085	21,389	21,217	-2	-1
6	Organic & Inorganic Chemicals	2,447	2,473	21,261	21,153	1	-1
7	RMG of all Textiles	1,462	1,504	11,317	11,584	3	2
8	Cotton Yarn/Fabs./made- ups, Handloom Products etc.	1,051	1,009	8,918	8,620	-4	-3
9	Rice	1,429	1,003	8,728	8,306	-30	-5
10	Marine Products	724	809	5,679	6,560	12	16
11	Plastic & Linoleum	780	706	6,709	6,394	-10	-5
12	Meat, dairy & poultry products	506	659	3,646	4,585	30	26
13	Mica, Coal & Other Ores, Minerals including processed minerals	486	544	3,601	4,129	12	15
14	Man-made Yarn/Fabs./made-ups etc.	421	438	3,611	3,626	4	0
15	Leather & leather products	369	355	3,312	3,305	-4	-0
16	Spices	370	375	3,159	3,193	2	1
17	Ceramic products & glassware	367	356	3,002	3,090	-3	3
18	Fruits & Vegetables	341	315	2,677	2,787	-8	4
19	Cereal preparations & miscellaneous processed items	262	271	2,306	2,428	4	5
20	Tobacco	161	188	1,531	1,536	17	0
21	Coffee	99	152	1,247	1,463	53	17
22	Handicrafts excl. handmade carpet	155	166	1,320	1,323	7	0
23	Iron Ore	149	223	1,491	1,241	50	-17
24	Carpet	134	127	1,150	1,104	-5	-4
25	Oil seeds	141	136	1,009	962	-3	-5
26	Oil Meals	140	80	1,020	834	-43	-18
27	Tea	85	89	689	787	5	14
28	Cashew	52	51	254	320	-2	26
29	Jute Mfg. including Floor Covering	38	30	284	275	-22	-3
30	Other cereals	43	80	192	271	86	41
	Sub-Total	35958.51	36418.42	303959.79	312326.29	1.28	2.75
	Total	37804.05	38509.00	322407.55	330289.70	1.86	2.44

He also welcomed the initiative of 100 industrial parks. It is to be noted that SEZs are investment ready "plug and play" industrial parks catering to manufacturing and services. In many of these SEZs, huge vacant land is there and the details are available with the SEZ division of the Ministry. It is, therefore, suggested that the industrial park scheme may include both greenfield as well as brownfield parks including already approved SEZs. These SEZs

either already have common infrastructure facilities or are in the process of providing these facilities.

Shri Piyush Goyal, Hon'ble Minister of Commerce and Industry Shri Piyush Goyal reaffirmed the Government's continued commitment to strengthening a facilitative trade ecosystem through ongoing initiatives for ease of doing business and the creation of enhanced global market access for Indian exporters.

Quick Estimate for selected Countries for Dec 2025 EXPORTS

Sl. No	Countries	Value in Million USD				% Change	
		Dec'24	Dec'25	Apr'24-Dec'24	Apr'25-Dec'25	Dec'25	Apr'25-Dec'25
1	U S A	7,014	6,885	60,025	65,877	-2	10
2	U Arab Emnts	3,013	3,463	26,905	28,919	15	7
3	China P RP	1,223	2,047	10,425	14,248	67	37
4	Netherland	1,551	1,412	18,064	14,236	-9	-21
5	U K	1,227	1,124	10,832	10,058	-8	-7
6	Saudi Arab	1,425	1,017	8,749	7,776	-29	-11
7	Germany	875	960	7,707	8,431	10	9
8	Malaysia	556	920	5,871	4,915	65	-16
9	Singapore	982	860	10,410	8,080	-12	-22
10	Bangladesh PR	1,159	842	8,340	8,084	-27	-3
11	Italy	726	704	5,833	5,594	-3	-4
12	Spain	450	668	3,482	5,340	48	53
13	Nepal	671	656	5,412	5,477	-2	1
14	Vietnam SOC REP	548	651	4,131	4,760	19	15
15	Australia	753	638	6,327	5,486	-15	-13
16	Hong Kong	386	623	4,452	5,599	61	26
17	France	767	593	6,024	5,290	-23	-12
18	Belgium	509	554	4,681	4,934	9	5
19	South Africa	546	498	5,817	5,339	-9	-8
20	Brazil	574	491	5,227	5,376	-14	3
	Rest of All	24953.51	25605.49	218715.50	223819.41	2.61	2.33
	Grand Total	37804.05	38509.00	322407.55	330289.70	1.86	2.44

Source – Moc&



Commerce Secretary Chairs High-Level Stakeholder Consultation in Chennai

On November 20, 2025, EPCES organized a Stakeholder Consultation in the ITC Grand Chola, Chennai, which served as a critical platform for over 150 units to engage directly with the new Commerce Secretary, Shri Rajesh Agrawal. The session was attended by senior officials of the Department of Commerce including Shri Ajay Bhadoo, Additional Secretary (SEZ), Shri Vimal Anand, Joint Secretary, Shri Alex Paul Menon, Development Commissioner, MEPZ and Shri Gourav Pundir, Director (SEZ).

All the CGC members under the leadership of Chairman Shri Badiga Srikanth and Vice Chairman Shri Sunil Rallan were present.

Shri Alok Chaturvedi, Director General, EPCES moderated the discussions.

A major point of discussion was the proposal to allow supplies from Special Economic Zones (SEZs) to the Domestic Tariff Area (DTA) on a "duty foregone" basis. Shri Sunil Rallan, Vice Chairman coordinated the reactions from various participants such as Mr Arul Prabhu, MD Salcomp, Mr Sridhar and Mr Gurinder Pal on behalf of L&T, Deepak Prabhakar Rao Pohekar from ZF group, etc. They emphasised that their global parents fail to understand as to why



their Indian factories in Indian SEZs are unable to serve Indian market and they have to serve Indian market from their factories in Vietnam, Sri Lanka, etc. under various FTAs. They can't set up separate factory in DTA for this purpose as both SEZ and DTA capacities will become under-utilised. There should be flexibility. It should be understood that the domestic MSME manufacturers have nothing to

worry as either those goods are not manufactured by MSMEs in India or the goods manufactured by SEZs serve highly premium segment. This facility of SEZ to DTA on duty foregone basis is allowed in all major countries, such as US, UK, China, Indonesia, etc. Mr Arul Prabhu, MD Salcomp also raised the issue of reverse job work. They have a well-equipped high-quality lab which tests different quality parameters of the mobile chargers but they cannot take its services for testing chargers made for the domestic market in the DTA assembly line.

Shri Navin Kedia, CFO, DLF Cybercity Developers and CGC members raised the issues facing IT/ITES developers and units. AMRL SEZ unit holders Association stated about the problem being faced units. They stated that the developer of AMRL SEZ is a JV between AMRL and TIDCO. They have not done any infrastructure development and the SEZ is not being operated and maintained. The SEZ developer is under NCLT proceedings. As per SEZ Act and Rules, Government of India has to appoint some administrator so that units do not face apathy. List of issues raised is given below.

In his response to these concerns, Commerce Secretary Shri Rajesh Agrawal thanked EPCES for facilitating such a direct and detailed industry engagement. He assured the participants that the Ministry would carefully examine each challenge with a focused goal of improving the "Ease of Doing Business" across the sector. He observed that global value chains are shifting and that the increasing demand for DTA market access requires SEZ policies to be more flexible and responsive to modern economic realities. Emphasizing a long-term, vision-oriented approach, the Secretary urged the industry to provide structured, data-driven analyses to support their requests for reform. He concluded by reiterating the Government's commitment to resolving connectivity and technical issues, aiming to build a more dynamic, efficient, and globally aligned SEZ ecosystem. He added that concerns related to BSNL connectivity and import monitoring systems would be reviewed, reiterating the Government's commitment to strengthening the SEZ framework to make it more dynamic, efficient and globally competitive. He concluded by reaffirming that the Ministry will examine all issues raised and work toward pragmatic solutions to build a more flexible, efficient and globally aligned SEZ framework.



ISSUES RAISED

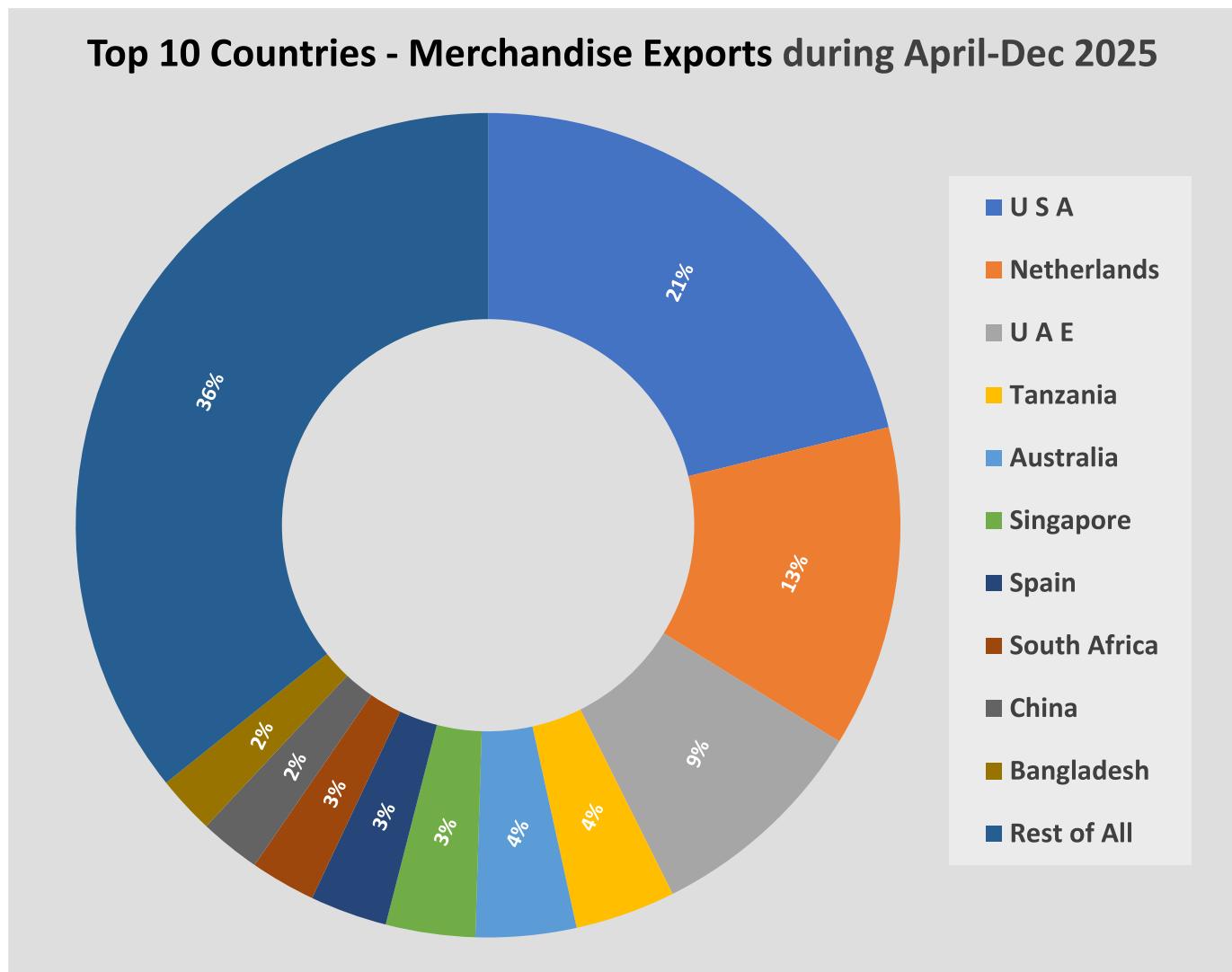
S.No	Countries	Details of the issue/problem/suggestions	Raised by
1	SEZ reforms (SEZ)	<ol style="list-style-type: none"> 1. SEZ to DTA on duty foregone basis 2. INR payment for supply of services from SEZ to DTA 3. Permitting reverse job work for DTA. 	EPCES SEZ Reforms
2	SEZ/EOU (general)	As a norm and separate order, Import policy restrictions should not be applicable for SEZs/EOUs in view of SEZ Rule 27(1) and Para 6.01(d) (i) unless prohibited items	EPCES Policy Issue
3	Export Duty on SEZ to DTA supplies (SEZ)	Export duty should not be levied on DTA to SEZ supplies. SC/HC have ruled against it.	EPCES Policy
4	Problems being faced by AMRL, SEZ, Nanguneri, Tirunelveli district, Tamil Nadu.	The developer of AMRL SEZ is a JV between AMRL and TIDCO. They have not done any infrastructure development and the SEZ is not being operated and maintained. The SEZ developer is under NCLT proceedings. As per SEZ Act and Rules, Government of India has to appoint some administrator so that units do not face apathy.	Nanguneri AMRL SEZ unit holders Association AMRL Hitech city Ltd Kanam Latex Industries
5	Import into SEZ/FTWZ from abroad should not be subjected to RMS/routine examination in ICEGATE (SEZ Goods)	As per Sec 53(1), SEZ/FTWZ are outside the customs territory of India for the purpose of undertaking authorised operations foreign territory. Therefore, imports into SEZ should not go through Customs RMS/routine examination. This is also provided under SEZ Rule 27(10) and 28(5). However, following ICEGATE rollout in SEZs, they are being subjected to RMS and 90% of goods are being subjected to examination leading to delays and JIT deliveries and against the concept of SEZ	J. Matadee Free Trade Zone
6	FTWZ related issues	<ol style="list-style-type: none"> 1. RoDTEP benefits for the exporters to export through FTWZ. 2. FTWZs be included in the list of ports permitted to import new cars (Import Policy Condition 2(l)(d) of Chapter 87, Schedule 1) 3. Onerous/costly requirement vide Instruction No 117 dated 24.9.2024 reg FTWZ operational Framework- <ol style="list-style-type: none"> a. units must have ERP/SAP system (Developer has but why units), b. Transfer of goods from one FTWZ to another FTWZ should not be allowed (against SEZ Rules) c. CCTV storage for one year (too costly) 4. Incorporation of Instruction No 60 dated 6 July 2010 in SEZ Rules 	Siddhartha Logistics FTWZ Pvt Ltd J. Matadee Free Trade Zone,

7	Treating contract manufacturing services in SEZs as exports and hence treating them as zero rated (FTWZ/ SEZ)	Clarification to be issued to field formation regarding treating contract manufacturing services as services provided under second provision of Section 13(3) (a) of IGST Act 2017 and thus treating such as services as export as per Sec 2(6), IGST Act leading to zero rating of such services under Sec 16(1)(a), IGST Act	EPCES J.Matadee Free Trade Zone,
8	Supply of goods from SEZ units to bonded warehouses including MOOWR units should be counted for NFE positive (SEZ Goods)	Including MOOWR units also in SEZ Rule 53 A:(j) for Net Foreign Exchange Earnings	Tamil Nadu Association of SEZ Infrastructure Developers (TASID)
9	Online endorsement of invoices under SEZ Rule 30(4) for supply of goods and services by DTA to SEZ units (Goods/Services)	<ol style="list-style-type: none"> 1. There should be Online rather than physical endorsement 2. Sample based rather than 100% endorsement 3. Endorsement may be required only when GST refund is asked 	Tamil Nadu Association of SEZ Infrastructure Developers (TASID)/TCS
10	Problems due to Import Monitoring Systems (Import Monitoring Systems)	<ol style="list-style-type: none"> 1. All Import Monitoring System should be disbanded as DGFT/DGCIS have all data. They have become arbitrary import restrictions hampering import of raw material for manufacturing exports. 2. QCOs for raw materials/intermediate inputs should be withdrawn as they are hampering exports /manufacturing of finished goods in Indian SEZs/EOUs 3. SIMS/PIMS, etc , if continued should not apply on SEZ to DTA transactions. 	Manav Packaging Private Limited SE Forge Ltd ZF Group
11	Granting of Duty Exemption to "Cy-Tb Skin Test (CTH 3006 3000) for the diagnosis of TB infection"	SRI has stated that the share of imported inputs in their manufacturing process is very meagre. They provide major value addition by way of domestic inputs and labor. However, they have to pay full Customs Duties when they supply finished goods (vaccines) to the domestic market in India. The BCD component (10% on the value of the finished goods) is very high as compared to the benefits availed by way of duty exemption on imported inputs. The request is for waiver of the Basic Customs duty component on the vaccines manufactured in the SEZ unit and supplied to the Government of India and the various State Governments and related agencies, including supplies made in India at the best of UNICEF against money received in Foreign Currency.	M/s Serum Institute of India

12	Rule 11B Clarification regarding Interim status & Operational Continuity (IT/ITES Services)	<p>1. Status of the Tenant during the Interim Period Clarification regarding the status of such tenants during this phase to ensure a smooth and legally compliant transition without any operational or regulatory uncertainty</p> <p>2. Operational Continuity from the Same Premises Clarification on whether it is permissible for the unit to commence operations as a DTA entity from the same premises immediately upon receiving the SEZ exit approval, pending the finalization of the NPA demarcation process.</p>	DLF Assets Ltd
13	Unit exit & closure framework (SEZ IT/ITES Services as well as Goods)	<p>Time-bound cancellation of non-operational units to free up space. If a tenant (including sick units) remains inactive for more than one quarter and fails to respond and pay dues, the unit cancellation should trigger within 30 days of post expiry of one quarter. If the unit is not coming forward to complete the Exit process, and the validity of lease deed for the unit is also expired/ cancelled; in such cases the LOA of the unit need cancellation in time bound manner by allowing the developer to put in use / lease the un-utilised space to some other prospective SEZ client(s).</p>	DLF Assets Ltd
14	Unified SEZ Portal (SEZ)	Integrate SEZ Online with GSTN, e-invoicing, Customs ICEGATE, and RBI systems for seamless compliance	DLF Assets Ltd
15	Green SEZ Policy (SEZ)	Incentivize rooftop solar, rainwater harvesting, and any other additional accreditation (safety rating, net zero discharge,) received by developer	DLF Assets Ltd
16	Simplification of compliance monthly reporting (Services)	<p>There should be a single reporting of all export invoices which will be used by SEZ authorities for evaluating Softex certification/ DSPF / Monthly Performance Report /QPR and SERF</p> <p>For example, TCS has 62 SEZ units registered across India with various SEZ authorities. As a unit holder, TCS has to file following:</p> <ul style="list-style-type: none"> • Monthly Performance Report (MPR) on or before 10th of subsequent month • Service Exports Reporting Form (SERF) on or before 10th of subsequent month • Annual Performance Report (APR) by Sept for previous financial year • Softex on or before 30th of subsequent month 	IT/Services Units

		We have to report DTA Service Procurement Form (DSPF) for all unit before 20th of subsequent month and Quarterly performance report (QPR) by 10th for all LOP registered under SEZ as Developer /Co-developer. This needs to be simplified.	
17	Rationalisation of Export and Import reporting to various agencies (Services)	<p>Exporter reports all Offsite (Softex) and Onsite export (SERF) details thru STP and SEZ module. Further same export data is reported to GST authorities separately.</p> <p>All physical imports / Service done by the unit is capture thru Customs / Banks under IDPMS. All Foreign Exchange earnings are captured thru Banks under EDPMS.</p> <p>Currently, we have to report same data to various agencies.</p>	
18	Limitation on reporting of invoice against each LOPs (Services)	<ul style="list-style-type: none"> Softex filing - This should be increased to 10000 invoices per LOP per month. SERF filing – This should increase to 25000 invoices per LOP per month. 	
19	Restriction on employees working for multiple SEZ location / projects (Services)	<p>Employees of SEZ unit should be allowed to work for other SEZ projects/ premises for single/ multiple projects in multiple locations, as long as the billing for the services are raised from respective unit.</p> <p>Issuance of Gate pass should be simplified by having registration of list of employees working in the SEZ unit.</p>	
20	Delays in Removal of hazardous scrap. (SEZ to DTA)	<p>Due to procedural complexities of weighment, filling and duty payment, Units are unable to remove hazardous scrap such as packing material and it also occupies unnecessary space. Since this packing materials are fire hazardous considering the safety of Infrastructure and employees, blanket approval /relaxation be given for removal of packing material even after business hours. Under 49(4)(b) duty is not applicable on non-metal packing material.</p> <p>Presently, Scrap clearance approvals are granted by taking 3 quotes and approval takes time where duty is payable. It is requested that transactional value may be allowed for clearances.</p> <p>UPS Batteries have shell life of 2 to 3 years and need replacement for safety purpose. Dead UPS batteries may be treated as absolute waste/scrap and allowed for payment of duty on transaction value</p>	

21	Delays in SION Approvals for EOUs (EOUs)	Presently for EOU units SION is fixed by the DGFT-New Delhi office. Obtaining SION permission takes a long time. SION approval may be delegated to DC office for EOUs.	
22	Advice to AD Banks for allowing advance remittance to SEZ units for direct import of gold from abroad for export purposes (SEZ Goods Gold)	Direct import of duty-free gold is permitted to SEZ units for export purposes. However, there is no clear instructions to AD Banks by RBI for providing advance remittance for this purpose. Closure of MMTC has exacerbated the situation in SEEPZ and Jaipur G&J exporters.	EPCES



EPCES Requests Textile Ministry for Extension of RoSCTL scheme to SEZs and EOUs.

EPCES has reiterated its request before the Ministry of Textiles to extend the RoSCTL scheme to include SEZ and EOU exporters. Currently, the scheme for rebating state and central taxes on apparel and made-ups does not cover exports made by these units. SEZs and EOUs face the same disadvantages as other exporters because they still pay various local taxes and levies on manufacturing inputs that are not currently refunded.why



Director General EPCES <dg@epces.in>

Extension of RoSCTL scheme to SEZs and EOUs.

Director General EPCES <dg@epces.in>
To: Kumar Gaurav <kumar.gaurav88@gov.in>
Cc: Office Of TA <ta-textiles@nic.in>, amitkumar81 <amit.kumar81@nic.in>, TTP Section <tepl2@nic.in>, ddg ddg <ddg@epces.in>

31 December 2025 at 16:56

Dear Sir

Please refer to the trailing email from M/o Textiles dated 30.12.2025.

A revised detailed justification note giving export figures in Rs crore is attached.

Further, it has also been mentioned in the last para that the RoDTEP/RoSCTL Committee may be asked to recommend RoSCTL rates for SEZs and EOUs based on the data submitted by SEZ units and EOUs exporting apparel/ garments and made-ups.

SEZ units and EOUs have already been asked by the recently constituted RoDTEP committee, set up vide CBIC order dated 1.10.2025 (copy attached), to submit data in the prescribed format vide CBIC letter dated 31.10.2025 (copy attached).

Regards,

Alok Chaturvedi
DG, EPCES

Justification Note for Extension of RoSCTL Scheme to Exports of Apparel/garments and Made-ups from SEZs & EOUs

The scheme for the Rebate of State and Central Taxes and Levies on Export of Apparel/garments and Made-ups (RoSCTL) was notified by the Ministry of Textiles vide Notification No 14/26/2016-IT (Vol.II) dated 7.3.2029 with the objective to enhance export competitiveness by reimbursing all embedded State and Central Taxes and Levies which are not otherwise remitted or neutralized. It follows the globally accepted principle that taxes should not be exported. Rebate of Central and State Taxes and Levies comprise VAT/central excise duty on fuel used in transportation, captive power, farm sector, mandi tax, duty of electricity, stamp duty on export documents, embedded CGST/SGST paid on inputs such as pesticides, fertilizers, etc. used in production of raw cotton, purchases from unregistered dealers, inputs for transport sector and embedded CGST and Compensation Cess on coal used in production of electricity.

2. Exporters in Special Economic Zones (SEZs) and Export Oriented Units (EOUs) also suffer from these Central and State Taxes and Levies. However, the scheme is presently available to exporters in the Domestic Tariff Area (DTA) and not for exporters in Special Economic Zones (SEZs) and Export Oriented Units (EOUs).

3. A similar scheme for other sectors, the RoDTEP (Remission of Duties and Taxes on Exported Products) was notified by the Department of Commerce vide Notification No 19 dated 17.8.2021 (copy attached) to refund the currently un-refunded duties/taxes/levies, at the Central, State and local level, borne of the exported product, including prior stage cumulative indirect taxes on goods and services used in the production of the exported product and such indirect Duties/taxes/levies in respect of distribution of exported products. The exports from SEZs and EOUs were not covered under the RoDTEP scheme and on the representation of the Export Promotion Council for EOUs and SEZs (copy attached), it was mentioned in the notification (Para 4.55 of the FTP as amended by Para 3 of the notification) that inclusion of exports from SEZs and EOUs will be decided at a later date and on the rates recommended by the RoDTEP Committee. Later, on the representation of the Export Promotion Council for EOUs and SEZs, the Department of Commerce vide notification no 70/2023 dated 8.3.2024 (copy attached), extended the RoDTEP Scheme to EOUs and SEZs.
4. The justification for inclusion of SEZs and EOUs under the RoDTEP scheme was simple. Exporters from SEZs and EOUs also pay the taxes/duties/levies covered under the RoDTEP scheme. The RoDTEP Committee determined and recommended the rates for rebate based on the data submitted by the SEZs /EOUs exporters.
5. Similarly, exporters from SEZs and EOUs, exporting apparel/garments and made-ups (covered under RoSCTL) also have to pay the embedded State and Central Taxes and Levies which are not otherwise remitted or neutralized as covered under the RoSCTL scheme. Therefore, RoSCTL scheme should be extended to the exports of apparel/garments and made-ups from SEZs and EOUs too as per the rates recommended by the RoSCTL/RoDTEP committee.
6. There are around 290 SEZ and EOU units engaged in exports of apparel/garments and made-ups under chapters 61,62 and 63. In F.Y. 2024–25, India's total exports under Chapters 61/62/63 amounted to USD 22.1 billion, of which SEZs and EOUs together accounted for USD 766 million (3.5%). SEZ units exported approximately USD 514 million worth of goods under these chapters. These exports were under 194 HS codes at 8 digits, with top 10% (19 codes) accounting for more than 85% of exports. EOU units exported approximately USD 252 million worth of goods these chapters. These exports were under 104 eight-digit HS codes, with top 10% (10 codes) accounting for more than 78% of exports. It is to be noted that the exports from SEZs and EOUs are concentrated in a limited number of HS codes, indicating focused and globally competitive product lines. The following points may kindly be noted:
 - i. The exclusion of SEZ and EOU units from RoSCTL is unfair and inconsistent with the global principle of zero-rating exports and places these units at a competitive disadvantage in international markets.
 - ii. The Government had allocated an estimated ₹9,246 crore for the RoSCTL scheme in the last fiscal i.e. 2024-25. The estimated revenue implication of extending RoSCTL benefits to SEZs and EOUs, based on applicable rates under Schedules 1 and 2 of the RoSCTL scheme is approximately ₹221 crores per annum (EOUs: ₹75 crores; SEZs: ₹146 crores), with a variation of ±2%. Thus fiscal impact is just 2.4% of the current budget allocation under RoSCTL.
 - iii. As stated above, RoDTEP scheme, a similar export incentive scheme for other sectors, has already been extended to SEZ and EOU units
 - iv. India's textile exports are the worst affected by the US tariffs and needs urgent support. Providing competitive cost advantages across all export platforms enhances India's ability to compete against global producers (e.g., Bangladesh, Vietnam).
7. In view of the above, it is proposed that textile exporters operating from SEZs and EOUs, exporting goods under tariff lines in HS Chapters 61, 62 and 63, may also kindly be included under the RoSCTL scheme.

₹25,060 crore Export Promotion Mission Launched

Government, on 12.11.2025, approved Export Promotion Mission (EPM) to boost exports, especially for MSMEs and labour-intensive sectors. EPM will span six years with a total outlay of ₹25,060 crore covering FY 2025-26 to FY 2030-31. The Mission is anchored in an institutional framework comprising the Department of Commerce, Ministry of MSME, Ministry of Finance, Export Promotion Councils, Commodity Boards, financial institutions, industry associations and state governments. The Directorate General of Foreign Trade (DGFT) will act as the implementing agency, operating a dedicated digital platform for end-to-end processes, from application to approval to disbursal, aligned with trade and customs systems. The Mission emphasizes inter-ministerial coordination, state partnership and data-driven monitoring.

EPM operates through two integrated sub-schemes that together address finance and non-financial enablers:

Niryat Protsahan (Financial Enablers) — This sub-scheme focuses on improving access to affordable trade finance for MSME exporters through instruments such as interest subvention on pre- and post-shipment credit, export-factoring and deep-tier financing, credit cards for e-commerce exporters, collateral support for export credit and credit-enhancement for new or high-risk markets.

Niryat Disha (Non-Financial Enablers) — This sub-scheme aims to raise market readiness and competitiveness through support for export quality and compliance (testing, certification, audits), international branding and packaging assistance, participation in trade fairs and buyer-seller meets, export warehousing and logistics, inland transport reimbursements for remote-district exporters, and capacity-building at clusters, associations and district-level facilitation cells.

EPM consolidates key export support schemes such as the Interest Equalisation Scheme (IES) and Market Access Initiative (MAI), aligning them with contemporary trade needs.

EPM places priority on sectors most impacted by global tariff escalations, notably textiles, leather, gems & jewellery, engineering goods and marine products, while retaining flexibility to support other emerging export sectors. The Mission explicitly targets MSMEs, first-time exporters and labour-intensive value chains, ensuring inclusive outreach.



Launch of Market Access Support (MAS) under Export Promotion Mission - Niryat Disha

The Government of India, on 31.12.2025, launched the Market Access Support (MAS) Intervention under the Export Promotion Mission (EPM), a flagship initiative approved by the Union Cabinet on 12 November 2025. Market Access Support has an outlay of ₹4,531 crore for six years (2025-31). The scheme is part of the ₹25,000-crore Export Promotion Mission. The MAS Intervention is being implemented under the NIRYAT DISHA sub-scheme of EPM and is aimed at strengthening international market access for Indian exporters, particularly MSMEs, first-time exporters and firms from priority sectors. Earlier a similar scheme Market Access Initiative (MAI) was there. Under the Market Access Support Intervention also, structured financial and institutional support will be provided for activities including Buyer-Seller Meets (BSMs), participation in international trade fairs and exhibitions, Mega Reverse Buyer-Seller Meets (RBSMs) organised in India, and trade delegations to priority and emerging export markets. The draft guidelines have been enclosed with Trade Notice No 19/2025-26 dated 31.12.2025 which will be incorporated in the Foreign Trade Policy and the Handbook of Procedures.

(<https://content.dgft.gov.in/Website/dgftprod/f1dc088c-e216-49cd-953e-1d6882c7c794/MAI%20TN%20Signed%20copy.pdf>).

A forward-looking three-to-five-year calendar of major market access events will be prepared and approved in advance, enabling exporters and organising agencies to plan participation well ahead of time and ensuring continuity of market development efforts. A minimum participation of 35 per cent MSMEs has been mandated for supported events, with special prioritisation being accorded to new geographies and smaller markets to encourage export diversification. Delegation size has been benchmarked at a minimum of 50 participants, with flexibility provided based on market conditions and strategic relevance.

Event-level financial support ceilings and cost-sharing ratios have been rationalised, with preferential support being extended to priority sectors and markets. Small exporters with export turnover of up to ₹75 lakh in the preceding year will be provided partial airfare support to encourage participation by new and small exporters. End-to-end processes for event listing, proposal submission, approvals, participant onboarding, fund release and monitoring will be enabled through <https://trade.gov.in>, ensuring transparency and ease of access for all stakeholders.

Launch of Interest Subvention Support for Pre- and Post-Shipment Export Credit under Export Promotion Mission – Niryat Protsahan

Government, on 2.1.2026, launched the Interest Subvention for Pre- and Post-Shipment Credit with a budgetary outlay of ₹5,181 crore for a six-year period (FY 2025-26 to FY 2030-31) under the Export Promotion Mission – Niryat Protsahan to facilitate improved access to pre- and post-shipment rupee export credit for MSME exporters by reducing the cost of such credit and provide a rules-based and transparent interest-relief mechanism aimed at enhancing liquidity for MSME exporters and enabling them to meet working-capital requirements efficiently. Earlier also there was a similar Interest Equalisation Scheme (IES) providing interest subsidy of 3% which was not extended beyond 31.12.2024. The detailed Guidelines for implementation of Interest Subvention for Pre- and Post- Shipment Export Credit have been enclosed in the Annexure-I of the DGFT Trade Notice No 20/2025-26 dated 2.1.2026 which will be incorporated in the Foreign Trade Policy and the Handbook of Procedures.

(<https://content.dgft.gov.in/Website/dgftprod/fcb26df9-f496-4c26-a4b5-0aaa924d1f39/Trade%20Notice-Interest%20Subvention-signed.pdf>)

The scheme is being operationalised through the Reserve Bank of India on a pilot basis.

Salient features for exporters include:

- i. The rate of interest subvention @ 2.75 % per annum will be available on Pre Shipment Rupee Export Credit and Post Shipment Rupee Export Credit for Micro, Small Enterprises, and

Medium Enterprises. The applicable rates will be reviewed bi-annually in March and September, taking into account domestic and global benchmarks.;

- ii. An MSME exporter may receive a maximum subvention benefit of Rs 50 lakh per financial year.
- iii. Support limited to export credit extended by lending institutions in accordance with the Reserve Bank of India's Master Directions on Pre- and Post-Shipment Export Credit;
- iv. Applicability to MSME manufacturer exporters and merchant exporters under the notified positive list of HSN six-digit tariff lines enclosed as Annexure-II of the Trade Notice no 20/2025-26 dated 2.1.2026. The positive list has been prepared using a transparent and data-driven methodology, prioritising labour-intensive and capital-intensive sectors, MSME concentration and value addition, while excluding restricted and prohibited items, waste and scrap, and products covered under overlapping incentive schemes. Defence and SCOMET-notified products have been included to support strategic exports.

The procedure for online filing of intent by eligible MSME exporters on the DGFT portal, including step-by-step application requirements, is enclosed at Annexure-III.

Launch of Collateral Support for Export Credit under Export Promotion Mission (EPM) – Niryat Protsahan

Government, vide DGFT Trade Notice No 21/2025-26 dated 2.1.2026, launched the second intervention under NIRYAT PROTSAHAN relating to collateral support for export credit with a budgetary outlay of ₹2,114 crore for a six-year period (FY 2025-26 to FY 2030-31), aimed at addressing collateral constraints faced by MSME exporters and improving access to bank finance. Under this intervention, a collateral guarantee support for export credit is being introduced in partnership with the Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE). Guarantee coverage of up to 85 per cent will be provided for Micro and Small exporters and up to 65 per cent for Medium exporters, with a maximum outstanding guaranteed exposure of ₹10 crore per exporter in a financial year. Coverage limited

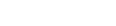
to export-linked working capital credit and will be applicable to MSME exporters engaged in merchandise exports under the notified positive list of HSN six-digit tariff lines.

This intervention is designed to complement existing credit guarantee mechanisms and to increase bank lending to export-oriented MSMEs. Detailed guidelines are enclosed as Annexure -I and the positive list of eligible HSN six-digit tariff lines are attached at Annexure II to the DGFT Trade Notice No 21/2025-26 dated 2.1.2026.

(<https://content.dgft.gov.in/Website/dgftprod/d7648e87-0980-4090-9be5-781a4cae19a3/Trade%20Notice-%20Collateral%20Support%20-%20signed.pdf>)



Credit Guarantee Scheme for Exporters Launched



Government, on 12.11.2025, approved introduction of Credit Guarantee Scheme for Exporters (CGSE) for providing 100% credit guarantee coverage by National Credit Guarantee Trustee Company Limited (NCGTC) to Member Lending Institutions (MLIs) for extending additional credit facilities upto Rs.20,000 crore to eligible exporters, including MSMEs.

The scheme shall be implemented by Department of Financial Services (DFS) through National Credit Guarantee Trustee Company Limited (NCGTC) to provide additional credit support by MLIs to the eligible exporters including MSMEs. A management

Committee formed under the chairmanship of Secretary, DFS will oversee the progress and implementation of the scheme.

The scheme strengthens liquidity by 100% Government of India guarantee through NCGTC, by enabling collateral-free credit access and an additional working capital of upto 20% of the sanctioned export working capital limits. Valid upto 31st March 2026, the government's decision is expected to support exploration of new export markets and boost global competitiveness of Indian exporters.



RBI Announces Trade Relief Measures

In November 2025, the RBI issued the Reserve Bank of India (Trade Relief Measures) Directions, 2025, aimed at mitigating debt-servicing stress and promoting the continuity of viable export-oriented businesses.

Measures Announced by RBI

1. Moratorium on Repayments — Regulated entities (REs) may offer a moratorium on term-loan instalments and defer interest on working-capital (WC) facilities falling due between 1 September and 31 December 2025. Interest will accrue on a simple-interest basis, without compounding, and may be converted into a Funded Interest Term Loan (FITL) repayable between 31 March and 30 September 2026.



2. Extension of Export Credit Tenure — The permissible credit period for pre-shipment and post-shipment export credit has been extended to 450 days for credit disbursed up to March 31, 2026.

For packing credit facilities already availed by exporters before August 31, 2025, where dispatch could not take place, REs may allow liquidation from any legitimate alternate source, including domestic sale proceeds or substitution of export contracts.

- 3. Flexibility in Working-Capital Management** — To maintain liquidity during the effective period, REs may recalculate drawing power by reducing margins or reassessing working-capital limits.
- 4. Regulatory Forbearance on Asset Classification**
 - The moratorium/deferment period will be excluded from days-past-due (DPD) calculations under IRACP norms; granting relief will not be treated as restructuring; credit bureaus (CICs) are directed to ensure borrowers' credit histories are unaffected.
- 5. Provisioning Requirement** — Regulated entities must make a general provision of not less than 5 per cent on eligible borrower accounts that were standard as on 31 August 2025 and for which relief has been extended.
- 6. FEMA Relaxations for Export Realisation** — Under the Foreign Exchange Management (Export of Goods and Services) (Second Amendment) Regulations, 2025, the period for realisation and repatriation of export proceeds has been extended from nine months to 15 months, and the shipment period against advance payments has been increased from one year to three years.

Reserve Bank of India (Trade Relief Measures) Directions, 2025 dated 14.11.2025 can be seen at <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12921&Mode=0>

Key Pending Issues related to SEZs and EOUs As on 15.01.2026

1. SEZ Reforms

Major SEZ reforms – SEZ to DTA on duty foregone basis is still under discussion between Dept of Commerce and D/o Revenue on the issue of potential adverse impact on DTAs/windfall gains for vacant land. INR payment for supply of services from SEZ to DTA and reverse jobwork may be allowed.

The matter was also discussed in the stakeholder consultation in Chennai on 20.11.2025 under the chair of Commerce Secretary. Let's await the development in the Budget Speech on 1.2.2026.

2. Export Duty should not be levied on DTA to SEZ Supplies (email dated 9.10.2025)

There is no justification for levy of export duty on DTA to SEZ Supplies. It is not provided under the SEZ Act, and it can't be levied through a Rule. Further HC Gujarat in Essar Steel Ltd vs Union of India have examined it on merit and have rejected it in its order dated 4.11.2009. Recently, Supreme Court, vide order dated 28.8.2025 in Civil Appeal no 4489/2023 UOI vs M/s Adani Power Ltd. has also dismissed the appeal filed by Government. EPCES has taken up with Government again on 9.10.2025.

It is understood that the Revenue Department is considering filing appeal/review against the Supreme Court Order.

3. Problems being faced by AMRL, SEZ, Nanguneri, Tirunelveli district, Tamil Nadu.(email dated 14.09.2023 and reminder dated 15.12.2025)

The developer of AMRL SEZ is a JV between AMRL and TIDCO. They have not done any infrastructure development and the SEZ is not being operated and maintained. The SEZ developer is under NCLT proceedings. As per SEZ Act and Rules, Government of India has to appoint some administrator so that units do not face apathy.

As informed by the Commerce Ministry on 16.1.2026, the matter is being examined in consultation with the Development Commissioner, MEPZ keeping in view the

extant legal provision of Insolvency Bankruptcy Code (IBC), 2016 and SEZ Act, 2005 and SEZ rule , 2006.

4. Improving EODB - Streamlining endorsement of DTA invoices by SEZ SO/AO under SEZ Rule 30(4) / CGST Rule 89(1)(a) and (b)(letter and email dated 2.8.2022 , letter and email dated 19.5.2023, email dated 15.12.2025)

a. Need for some sample/risk based rather than 100% invoices examination
100% examination of DTA invoices for endorsement by SOs/AOs creates heavy workload per AO/SOs leading to huge delays. Since 100% examination is there, SOs/AOs ask for physical copies of related documents for their satisfaction of such DTA supplies before they endorse the invoices. This creates another problem. There should be uniform guidelines for some risk-based sample (5-10%) examination of DTA invoices and endorsement of other invoices on self-certification basis to reduce time.

b. Online instead of physical endorsement

There should be online endorsement of DTA invoices by the AO/SOs which should be acceptable by GST authorities so that DTA suppliers are able to get the due refund. API based integration of SEZ Online with GSTN should also be completed at the earliest.

It is understood that SEZ Online Integration with GSTN for electronic endorsement of DTA to SEZ supplies (goods and service invoices) and processing of refunds is under progress. The manual process of refund of IGST will be replaced by electronic processing.

5. RoDTEP benefits should also be available to exports through FTWZ

Even though exports of products manufactured in SEZs /EOUs have been covered under the RoDTEP scheme, products exported by FTWZs are not allowed even though FTWZ is also an

SEZ as per definition of FTWZ (Sec 2(n) of SEZ Act). This has resulted in disincentive for exports through FTWZ. It is requested that export of products through FTWZs may also be covered under the RoDTEP scheme. It may due to FTP para 4.55(ix). This may be corrected. At least the DTA products exported through FTWZs may be covered under the RoDTEP.

In a meeting taken by AS(SEZ) on 5.1.2026, it was informed by the Commerce Ministry that the matter regarding extension of RoDTEP benefits to FTWZs is under consideration in DGFT.

6. Permitting IT/ITES developers for installation of Rooftop Solar Power plants as part of infrastructure/authorised operations for providing electricity in common areas. (emails dated 26.11.2024, 18.2.2025 and 7.4.2025)

Vide Instructions No 116, the Development Commissioners have been requested to consider such requests from Developers/Co-developers in terms of Para I(i) of the DoC Power Guidelines dated 16.02.2016. However, there is still lack of clarity in DC offices about declaring rooftops as Non processing area. This needs to be clarified.

It is understood that Commerce Ministry has sought comments from DGEP.

7. Including landholders who are part of Joint Development Agreement as Developers (email dated 17.2.2025 and 18.7.2025)

In a number of cases a Joint Developer Agreement is signed between landholders and a real Estate developer firm for development of SEZs. Presently only Real Estate Developers are treated as developer whereas landholders are also part of Joint Development Agreement and they should also be treated as Developers. Clarifications should be issued so that transactions between landholders and Real Estate Developer should also get the benefit of intra SEZ transactions and GST should not be levied on them.

It is understood that the Ministry has set up a committee in VSEZ and its report is awaited.

8. Import Monitoring Systems(Steel and Paper) (email dated 27.6.2025 for SIMS and 17.8.2025 and 13.1.2026 for PIMS)

The purpose of SIMS / PIMS and other Commodities Import Monitoring Systems is to monitor import of Steel/Paper/Commodities

from abroad. This data is already available from DGCIS EXIM Data and can be made available earlier as required. As such, there is no need for putting additional burden on importers and exporters by SIMS/PIMS.

Even if these IMSs are continued putting hurdles in EODB, they should be enforced only at the time of import from abroad and not at the time of SEZ/EOU to DTA transactions because of the following:

- If imported material has already been registered at the IMS, if the goods made out of it are again registered under IMS, it will lead to double counting of imports.
- If the goods have been made from domestic steel/paper, even the domestic steel/paper will also be counted in the imported steel which is not correct.
- SIMS/PIMs should not be required for small quantities of imports or transfer to DTA

Recently, the High Level Committee on Non-Financial Regulatory Reforms under the chairmanship of Shri Rajiv Gauba, Member, NITI Aayog has also recommended revoking the Steel Import Monitoring System. EPCE has taken up again with the DPIIT. A stakeholder Consultation was held on 9.1.2026. There was lack of consensus. EPCE has submitted a detailed note on 13.1.2026.

9. Inclusion of FTWZ in the list of ports permitted to import of new cars (email dated 24.9.2025)

FTWZs are SEZs governed under the SEZ Act and are ports under the Customs Act and have excellent world class warehousing facilities. Operational FTWZs, by virtue of their legal status under the SEZ Act, already function as fully notified Customs stations. However, despite being equipped to handle high-value cargo, including automobiles, they are not presently included in the designated list of 18 Ports/ICDs for import of new cars. FTWZs may kindly be allowed to import and customs clearance of new vehicles through by amending the policy condition 2(II)(d) of Chapter 87 of ITC(HS) 2022, Schedule 1(Import Policy).

10. Difficulty in implementation of Instruction No 117 dated 24.9.2024 regarding new FTWZ Operational Framework (email dated 15.10.2024)

DoC, vide Instruction No 117 dated 24.9.2024, has issued guidelines for Operational

Framework of FTWZ and Warehousing units in SEZs. It has been provided that the units should have a temper-proof ERP/SAP system and the transfer of goods from one FTWZ to another FTWZ should not be allowed except in specific and exceptional cases after consideration by the UAC. FTWZs/Units have represented about the cost implication of these guidelines and that restrictions on FTWZ to FTWZ transfer to be in violation of the SEZ Rules. EPCES has requested to have a meeting with all stakeholders to address the concerns of the FTWZ / FTWZ Units.

11. Clarification to be issued to field formation regarding treating contract manufacturing services as services provided under second proviso of Section 13(3) (a) of IGST Act 2017(email dated 22.9.2025)

This is regarding lack of clarity in the field formations about the zero rating of (export of) contract manufacturing services covered under 2nd proviso of Section 13(3)(a) read with Section 2(6) and Section 16(1)(a) of the IGST Act 2017. This has become all the more important now in view of the high additional tariff levied by the US. If , instead of import of components and export of finished goods, the transaction could be export of contract manufacturing services by Indian entities to foreign entities, as they will avoid paying high additional tariffs on export of finished goods to the US.it is requested that a clarification may be issued to the field GST formations as per para 3 above that such contract manufacturing services are covered under 2nd proviso of Section 13(3)(a), IGST Act as the goods (components) are temporarily imported into India for repairs or for any other treatment or processes and are exported after such repairs or treatment or process. Accordingly, the place of supply of such services as mentioned in the 2nd proviso of Section 13(3)(a) shall be the location of the recipient of services. Furthermore, in case the location of the recipient of such services is outside India, and other conditions of definition of "export of services" as per Section 2(6) are satisfied, such services should be treated as "export of services". Furthermore, such "export of services" will be Zero rated supply as per Section 16(1)(a). This will also avoid additional high US tariffs on exports of such goods as there is no tariff on export of services.To be done by DoR/CBIC.

12. Including MOOWR units also in SEZ Rule 53 A:(j) for Net Foreign Exchange Earnings (email dated 17.9.2025)

Supply of goods to other SEZ units and Developers in the same or other SEZs and EOUs is counted towards NFE positive under A:(j) under SEZ Rule 53. Further, goods can be transferred by the SEZ units to bonded warehouses under SEZ Rule 46(13). However, such supply of goods to bonded warehouses is , at present, not counted towards positive NFE under SEZ Rule 53. This has now become important in view of the fact that many units are operating under the Manufacture and Other Operations in Warehouse Regulations (MOOWR), introduced through Notification No. 44/2019-Customs (N.T) dated 19th June, 2019. Many SEZ units supply goods to MOOWR units. In view of the above, it is requested that supply of goods from SEZ units to bonded warehouses including units operating under MOOWR Regulations, 2019 may also be included in A:(j) under SEZ Rule 53.

13. Issue of guidelines for cancellation of Letter of Approval (LOA) for Non-Operational and Non-Compliant Units in all SEZs including IT/ITES Special Economic Zones (email dated 19.9.2025)

The issuance of these guidelines (ensuring the time bound actions) will not only resolve the current administrative bottlenecks but also enhance the overall efficiency in terms of Ease of Doing business and attractiveness of SEZs as investment destinations. It will ensure that valuable infrastructure and space are utilized optimally for their intended purpose of promoting exports and economic growth.

14. Rule 11B Clarification regarding Interim status & Operational Continuity(IT/ITES Services)

(a) Status of the Tenant during the Interim Period:Clarification regarding the status of such tenants during this phase to ensure a smooth and legally compliant transition without any operational or regulatory uncertainty

(b) Operational Continuity from the Same Premises Clarification on whether it is permissible for the unit to commence operations as a DTA entity from the same premises immediately upon receiving the SEZ exit approval, pending the finalization of the NPA demarcation process.

SEEPZ

Commerce Secretary Reviews Trade Reforms at SEEPZ SEZ



Shri Rajesh Agrawal, IAS Commerce Secretary, MoC GOI addressing the participants at SEEPZ SEZ

On December 26, 2025, SEEPZ SEZ hosted an interactive session featuring Shri Rajesh Agrawal, Commerce Secretary, and Shri Vimal Anand, Joint Secretary (MoC). The session focused on resolving operational bottlenecks, particularly for the Gems & Jewelry sector. Key issues discussed included allowing duty-free returns of unutilized Lab Grown Diamonds, permitting the export of studded jewelry below 8 carats, and easing restrictions on gold import remittances and netting off export receivables. Additionally, stakeholders raised concerns regarding compulsory

PIMS registration, ICEGATE monitoring, and the need for a dedicated SEZ marketing fund.

Addressing the gathering, Shri Agrawal commended the SEEPZ administration for its "Ease of Doing Business" initiatives. He assured exporters that his team would collaborate with the DGFT, RBI, and GJEPC to refine policies for the jewelry sector. He also acknowledged that the current RoDTEP questionnaire is overly complex and committed to reviewing the process to better support the export community.

NEST-02 (New Enterprises & Services Tower – Phase 2)



CIM inaugurating NEST 2 at SEEPZ SEZ

Commerce and Industry Minister Shri Piyush Goyal inaugurated NEST-02 (New Enterprises & Services Tower – Phase 2) at the Santacruz Electronics Export Processing Zone (SEEPZ) in Mumbai on 11th December 2025 and urged industries to significantly strengthen skilling initiatives to support India's future workforce needs.

Shri Goyal encouraged SEEPZ units to expand training efforts, including initiatives for specially-abled youth, and stated that skilling is central to India's future growth. He urged industry to take greater responsibility in supporting workforce development and contributing to the broader national skilling agenda.

Shri Goyal said that auction-based allotment and transparent procedures are essential to ensure fair



View of the participants

utilisation of space and prevent misuse. He encouraged stakeholders to collectively review unutilised plots and work with the managing committee to maximise export potential. He reiterated the need for full transparency in processes related to approvals, customs operations, maintenance contracts and other administrative matters.

The Minister reviewed ongoing and planned infrastructure upgrades at SEEPZ, including improvements to internal roads, greenery and overall zone-level aesthetics. He emphasised the importance of ensuring that SEEPZ reflects the standards of modern India and serves as a model for Special Economic Zones across the country.

Shri Goyal highlighted that the Government's ongoing reforms—including the Jan Vishwas Bills, decriminalisation measures and simplification of compliance processes—are built on the principle of trust between Government and industry. He urged unit holders to uphold this trust by adhering to transparent and ethical practices.

Emphasising the vision of Atmanirbhar Bharat, the Minister said that industry and Government must work together to strengthen domestic capabilities, promote Swadeshi, maintain high standards and prepare for future opportunities. He encouraged industry to adopt modern systems, pursue futuristic planning and implement global-quality processes to align with India's aspirations for Viksit Bharat 2047.

Shri Goyal concluded by calling on SEEPZ to emerge as a world-class production and export zone, reflecting the pace and ambition of India's economic transformation. He reaffirmed the Government's commitment to supporting industry-led growth, innovation and competitiveness.



Session On Pradhan Mantri Vikshit Bharat Rozgar Yojana

Pradhan Mantri Vikshit Bharat Rozgar Yojana was held on 29th October 2025 at the CFC, SEEPZ-SEZ. Shri Ashutosh Pednekar, Joint Secretary, Ministry of Labour and Employment addressed the session urging the participants to avail the scheme benefits. There were over 300 participants in attendance during the session.



Visakhapatnam SEZ

The CII Partnership Summit 2025, held in Visakhapatnam on November 14–15, served as a global platform for deliberating on trade, technology, and sustainability. Union Minister Shri Piyush Goyal outlined three pillars for India's global partnerships: **reducing trade barriers, strengthening technology co-development, and building trust through transparent governance**.



Bilateral Engagements & Global Trade

Minister Goyal held high-level discussions to deepen economic ties:

- **WTO:** Met Dr. Ngozi Okonjo-Iweala to discuss food security, a permanent solution for Public Stock Holding, and restoring the dispute settlement mechanism.
- **Armenia & Angola:** Explored collaboration in the **gems, jewellery, and natural diamond industries**, alongside renewable energy and agricultural mechanization.
- **Mauritius & Mozambique:** Focused on **Digital Public Infrastructure (DPI)**, IT services, and government-to-government supply chains for essential commodities like rice and milk powder.
- **Venezuela:** Agreed to diversify bilateral trade into **critical minerals and pharmaceuticals** beyond the oil and gas sector



SEZ & AMTZ SITE VISITS

On November 15, the Minister visited key industrial hubs to champion the “Make in India” initiative:

- Brandix SEZ: Shri Piyush Goyal visited the facility accompanied by Sri M. Srinivas (DC, VSEZ) and Mr. P.C. Doraswamy (Partner, Brandix India).
- AMTZ (Andhra Pradesh MedTech Zone): The Minister inaugurated six indigenous manufacturing and testing units, marking a milestone for India's medical device ecosystem:



Unit	Focus Area
IITPL	Indigenous Cathlabs for cardiovascular treatments.
3I Medical	1.5 Tesla MRI systems with local critical components.
Transasia Diagnostics	Diagnostic kits and biochemistry analysers (80% local components).
Molbio Diagnostics	RT-PCR devices and diagnostic kit production.
Electra	Testing and validation laboratory for 6,000+ medical standards.

The summit concluded by reinforcing India's role as a resilient partner in global supply chains and a leader in high-tech, export-oriented manufacturing.



Impact Assessment of the New Labour Codes, 2025

On **December 19, 2025**, EPCES-VSEZ, in collaboration with **BDO India LLP**, hosted a webinar on the “**Impact Assessment of the New Labour Codes, 2025**,” attended by 45 member exporters. The session was opened by Regional Vice Chairman **Mr. B. S. S. V. Narayana**, with technical insights provided by BDO Partners **Ms. Preeti Sharma** and **Mr. Kunal Banga**.

Key Highlights of the Four Labour Codes:

- **Code on Wages:** Standardizes the definition of “wages,” capping exclusions at 50% of total remuneration to streamline PF and statutory contributions.
- **Industrial Relations Code:** Raises the threshold for mandatory standing orders and government approval for retrenchment/closure from **100** to **300+ employees**.
- **Social Security Code:** Broadens the safety net to include gig, platform, and contract workers with revised contribution models.

- **Occupational Safety & Health Code:** Consolidates welfare provisions while introducing stricter penalties and higher employer accountability for safety.

The session concluded with an interactive Q&A focused on practical compliance and simplified regulatory frameworks for industrial establishments, receiving high praise from the export community for its clarity.



Bangalore SEZ

CSEZ Regional Director Engages with International Students at WTC Bangalore



On November 6, 2025, Shri C U Poovaiah, IRS (Retd), Regional Director of CSEZ (Karnataka Region), participated in an interactive session at the World Trade Centre, Bangalore. The event brought together 34 graduate students from the HSE University, Moscow, faculty from the National School of Business, and representatives from M/s Brigade Tech Gardens. During the session, Mr. Vivek George, Head of the SEZ Co-Developer, showcased the world-class infrastructure and facilities provided

within the SEZ campus to support global exporters.

Shri Poovaiah provided deep insights into the current business environment, detailing the various incentives designed to help exporters navigate the complexities of international trade and shifting geopolitical landscapes. He specifically highlighted the proactive and supportive role played by EPCES—at both the head office and regional levels—in facilitating international commerce and resolving challenges for SEZs and EOUs.



Cochin SEZ

Jan Sunwai Meeting

The Development Commissioner's office has restarted the Jan Sunwai meeting, which gave platform for the units to raise their concern about the infrastructure, license, etc. After the new DDC taken over charge, madam suggested to have a physical meeting at the DC office. Meeting was held on 7th October 2025 at the Conference Hall of CSEZ. Units taken up various issues like parking, DG system, etc. and DDC agreed





to look into it for a speedy solution. More than 60 units attended the meeting. Smt. Sreevidya IAS chaired the meeting, Shri K.K. Pillai, Regional Chairperson presided over the meeting and Smt. Supriya, Regional Director extended vote of thanks. ADCs and other DC office officials attended the meeting.



Fit India Swachhata Freedom Run 6.0



Fit India Swachhata Freedom Run 6.0 – Swachh Bharat, Swasth Bharat was organised in CSEZ on 30th October 2025. As part of this DC office EPCES CISF officials and unit representatives run 3 KM inside the CSEZ zone. More than 50 participants were there.



Kerala Connect 2025 - Visit of Indian Economic Service Officials

A 30-member delegation of IES officials visited Cochin on 31st October 2025. The objective of Kerala Connect 2025 was to understand the key issues, challenges and opportunities faced by exporters from Kerala, focussing the Coir, Spices and Marine product sectors.





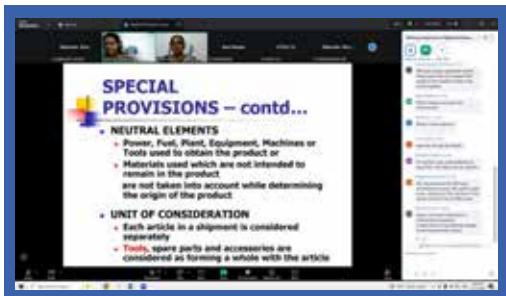
EPCES was invited and a 10 member delegation under the leadership of Shri K.K. Pillai, Regional Chairperson attended the interactive session. Representatives from the sectors viz. spices, seafoods, gloves, coir, etc. presented their views and submitted representations. Regional Chairperson intimated the general issues faced by exporters from SEZ & EOU and handed over a representation compiled based on the points from the units to the delegation.

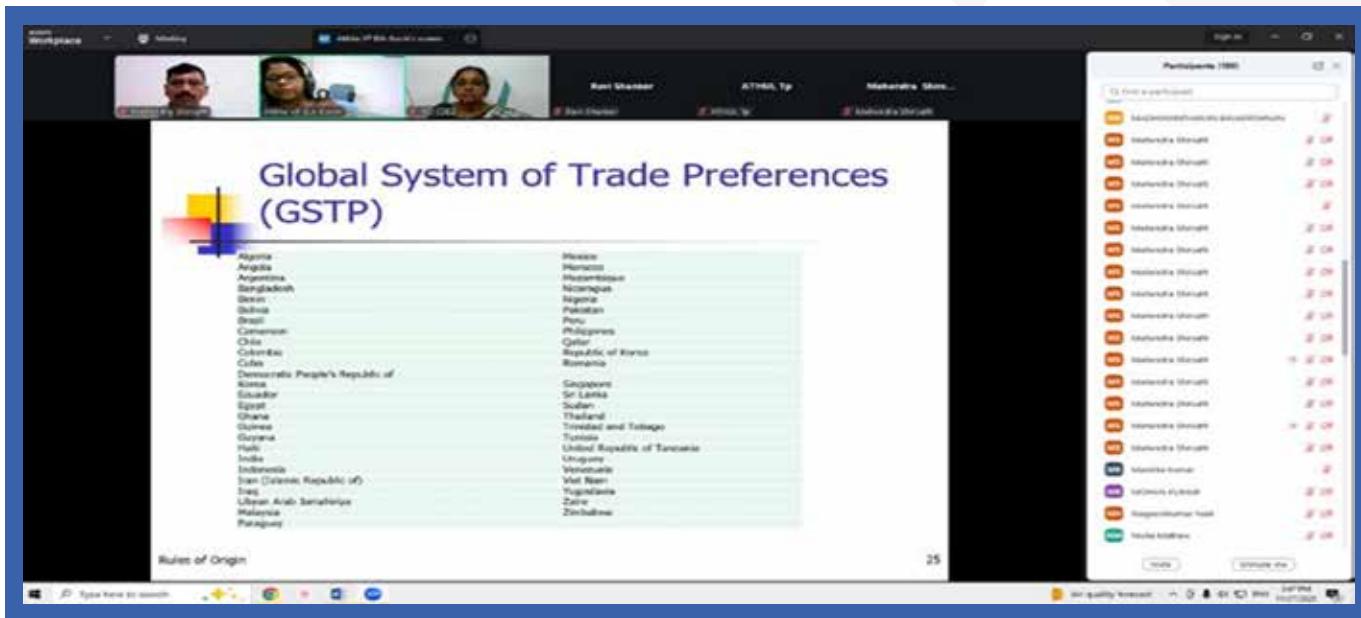


Webinar on COO & REX

Organised a webinar on Registered Exporter System and Issuance of Certificate of Origin on 27th November 2025 in association with the Export Inspection Agency-Kochi. Mr. Ravi Shanker, Joint Director, EIA made a short

speech on EIC's activities. Mr. Mahendra Shirsath, Dy. Director (Tech) and Ms. Akhila VP, Asst. Director made presentation on the guidelines to be followed while applying for COO based on various FTAs. After the presentation, Q& A session was there and the EIA officials attended queries raised by the attendees. Mr. K.K. Pillai, Regional Chairman presided over the event. More than 100 participants were there.

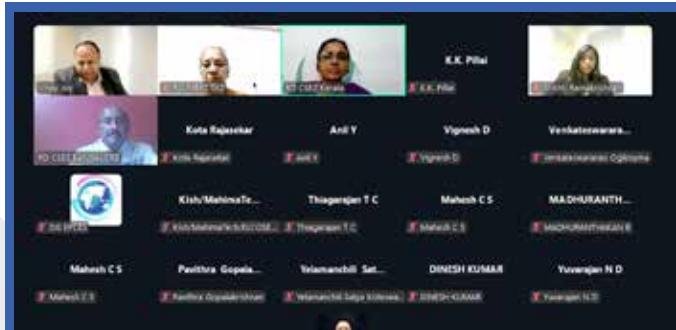




Awareness Programme on Pradhan Mantri Vikasit Bharat Rozgar Yojana (PMVBRY) & Employees' Enrolment Campaign 2025

DC office in association with the Employees' Provident Fund Organisation, Kochi & Union Territory of Lakshadweep organised a programme on the PMVBRY on 5th December 2025 at the Multipurpose Hall of CSEZ, Kakkad.

Ms. Sreevidya PI, IAS, DDC presided over the programme and addressed the participants. DDC has given an abstract about the PMVBRY programme. Ms. Reena Menon, Regional PF Commissioner – II introduced the topic and highlighted the benefits of the new scheme, both employers and employees. Mr. K.K. Pillai, Regional Chairperson felicitated the event and thanked DC office for organising events, that are beneficial to the trade. He also highlighted the efforts of Government to protect the interests of employers and employees.



Mr. Sajan, Enforcement Officer, EPFO made a detailed presentation on PMVBRY. He also informed about the amnesty scheme offered by the Govt. to rectify the omissions, inadvertently happened from the part of employers. He also attended the queries raised by the unit representatives. Officials from DC office, EPCES and unit representatives attended the programme.

EPCES MEPZ and Cochin SEZ (Kerala & Karnataka) regions, in collaboration with Khaitan & Co,

organized an exclusive virtual session on October 18, 2025, to discuss India's four newly introduced Labour Codes (effective November 21, 2025).

The session was inaugurated by Mr. Kota Rajasekhar (Regional Vice Chairman, MEPZ), followed by an address from Mr. Sunil Rallan (Vice Chairman, All India EPCES), who highlighted that the new codes replace 29 central laws to modernize regulations and improve the ease of doing business. Mr. K.K. Pillai (Regional Chairman, CSEZ) urged organizations to immediately reassess their compliance frameworks.

Legal experts Mr. Vinay Joy and Ms. Srishti Ramakrishnan from Khaitan & Co delivered a detailed presentation on critical changes, including:

- **Revised Wage Definitions & Worker Classification.**
- **New Gratuity Eligibility Rules.**
- **Updated Working Conditions** (hours, overtime, leave encashment).
- **Expanded Social Security** covering gig and platform workers.

The webinar, attended by over 100 members, featured an active Q&A session and was coordinated by Regional Directors Ms. Kalyani and Ms. Supriya. The event concluded with a Vote of Thanks by Mr. Poovaiah (RD, Bangalore).



MEPZ (Chennai)

Expanding Horizons: India's Edge in Service Exports

The "Expanding Horizons: India's Edge in Service Exports" event, organized by MEPZ in association with EPC, SEPC, and the TN Chamber of Commerce on October 4, 2025, in Chennai, commenced with a welcome address by Mr. G. Rajamurthy. He emphasized India's dominance in IT and digital services and the strategic importance of the India-UK FTA, while also marking a significant milestone with the signing of an MOU between SEPC and EPC to unify export promotion efforts. Chief Guest Dr. Abhay Sinha (DG, SEPC) subsequently detailed the negotiation-to-execution journey of the India-UK FTA, highlighting its potential to boost trade by 60%, facilitate the temporary movement of professionals, and protect digital trade. He also outlined the Government's focus on 12 Champion Service Sectors, including IT, Medical Value Travel, and Construction.



The technical sessions shifted focus to infrastructure and compliance. Mrs. Kalyani Srinivasan (Regional Director, EPCES) provided a comprehensive briefing on the roles of Special Economic Zones (SEZs) and Export Oriented Units (EOUs). She explained that SEZs operate as designated foreign territories with single-window clearances, while EOUs allow for 100% export operations from anywhere in the Domestic Tariff Area, with EPCES providing crucial policy advocacy and market access support for both. This was followed by a practical guide on doing business in Sri Lanka by Smt. Shashini Wijesinghe, who outlined the steps to form a Limited Liability Company (LLC), including obtaining a Tax Identification Number (TIN) and mandatory EPF registration. The event concluded with success stories from the EPC Export Launchpad 2.0 and a Vote of Thanks delivered by Mr. S. Ramakrishnan.



EPCES Services, Sri Lanka Market Entry, and Closing Sessions

Mrs. Kalyani Srinivasan, Regional Director, elaborated on the pivotal role of EPCES in export promotion, specifically detailing the performance of the manufacturing and service sectors during 2024-25. She highlighted the significance of Special Economic Zones (SEZs) and Export Oriented Units (EOUs) as crucial frameworks in India's foreign trade policy, designed to accelerate exports through fiscal incentives, simplified procedures, and world-class infrastructure. The focus then shifted to cross-border opportunities with Smt. Shashini Wijesinghe's session on establishing a business in Sri Lanka. She recommended the Limited Liability Company (LLC) structure for foreign investors—requiring only one shareholder and director with no minimum capital—and outlined the mandatory steps: name reservation, appointing a resident company secretary, obtaining a Tax Identification Number (TIN) from the Inland Revenue Department, and registering with the Department of Labour for EPF within 15 days of hiring. She also noted the legal requirement to publish a Public Notice of Incorporation in the Government Gazette and local newspapers (English, Sinhala, and Tamil). The event wrapped up by showcasing the "EPC Export Launchpad 2.0," an initiative transforming aspiring entrepreneurs into exporters through structured training in logistics and e-commerce, followed by a formal Vote of Thanks delivered by Mr. S. Ramakrishnan, Vice Chairman of EPC.



Inauguration of MEPZ C-DAC IT Skill Development Centre & Industry Interface



Marking a significant milestone in India's digital transformation, the MEPZ-C-DAC IT Skill Development Centre & Centre of Excellence (CoE) was inaugurated on October 17, 2025, at MEPZ SEZ, Chennai. The launch was graced by Thiru. S. Krishnan, IAS (Secretary, MeitY), who emphasized that amidst rapid technological evolution, such institutions are vital for continuous upskilling, noting that AI serves to augment rather than displace the workforce. Thiru. Alex Paul Menon, IAS (Development Commissioner, MEPZ) and Dr. S.D. Sudarsan (Executive Director, C-DAC Bangalore) reinforced this vision, highlighting the synergy between MEPZ's industrial base and C-DAC's R&D leadership.

The Centre aims to bridge the technology skill gap through hands-on training in Artificial Intelligence, Machine Learning, and Cybersecurity, serving as a launchpad for future-ready talent. Following the inauguration, MEPZ and NASSCOM jointly hosted an Industry Stakeholders Interface Meeting on the "Impact of US Tariffs on IT/ITES & Electronics Sectors," where leaders discussed strategies for resilience, focusing on skilled human capital and supply chain diversification to navigate global uncertainties.



Project Pride – Advancing Inclusive Employment - 30-10-2025 & 10-12-2025

MEPZ organised Transgender Hiring under Project Pride :

- **30 October:** Transgender Hiring Briefing Session chaired by the Development Commissioner, with Chief Guest Tmt. M. Nadhita, Joint Director (Women Welfare).
- **10 December:** A successful exclusive Job Fair for Transgender Persons, supported by EPCES. More than 30 candidates participated, with over 10 units actively recruiting. More than 10 candidates received on-the-spot placement offers! MEPZ appointed one transgender Male candidate for their ADMIN office.



Outreach Program on Pradhan Mantri Viksit Bharat Rozgar Yojana (PM-VBRY)

The Ministry of Labour and Employment organized an outreach session on November 4, 2025, at the EPFO Zonal Office, Chennai, chaired by Ms. Richa Sharma, Director. The meeting focused on the implementation of the PM-VBRY scheme (launched August 1, 2025), which has an outlay of ₹99,446 crores to boost employment and social security, particularly in manufacturing. The core objective was to encourage MSMEs to adopt the Employee Enrolment Scheme 2025 by addressing concerns about compliance burdens and penalties.



During the session, EPFO officials clarified that the scheme is fully automated, carries no penalties or refund obligations, and targets first-time employees joining between August 2025 and July 2027. Participants suggested conducting direct hand-holding camps at industrial hubs like Sriperumbudur and Hosur and using success stories to build trust. The meeting concluded with a consensus to launch collaborative awareness drives and establish dedicated help desks to ensure MSMEs can easily access the scheme's benefits without fear of regulatory hurdles.



MEDICAL CAMP



MEPZ organized MEDICAL CAMP – THIRD ANNUAL HEALTH CHECKUP - in association with MEPZMA, DR. RELA INSTITUTE & MEDICAL CENTRE along with Dr. Agarwal's Eye Hospital during 03-11-2025 TO 03-12-2025 (one month) to the employees inside MEPZ ZONE.

The third Annual Health Check-Up Program wrapped up on 02 December 2025, benefitting 10,000+ employees across industrial units

This year's camp expanded significantly with support from Dr. Rela Institute & Medical Centre, Dr. Agarwal's Eye Hospital, and MEPZMA, offering:

- General health checks
- ECG & cardiac reviews
- PFT for respiratory health
- Doppler tests for vascular issues
- Retina & glaucoma screening
- Pap smears & mammograms for women's wellness

Thiru. Alex Paul Menon, IAS DC MEPZ shared MEPZ's long-term commitment to a healthier community, including plans to set up an on-campus hospital and pharmacy for accessible, continuous care.



NOIDA SEZ

Awareness Program on PM-VBRY at NSEZ

On October 16, 2025, the EPFO New Delhi office, in coordination with EPCES Noida, conducted a hybrid awareness program on the Pradhan Mantri Viksit Bharat Rozgar Yojana (PM-VBRY) at the Development Commissioner (DC) NSEZ office

Dr. Yoginder Yadav, Nodal Officer (EPFO), delivered a key presentation on the scheme, highlighting the ₹1.0 lakh crore budget approved by the Government of India to stimulate new employment generation. The event was graced by Sh. Ravikesh Tripathi, IRS (DC Customs, NSEZ) and Sh. Kiran Mohan, IRS (DDC,





NSEZ). The session saw active participation, with 18 exporters attending in person and 15 units joining virtually, all expressing a positive outlook toward the scheme's potential benefits for the industry.



Interaction with Trade Advisor & Textile Exporters

Following his appointment as Trade Advisor to the Ministry of Textiles (additional charge alongside DC NSEZ), Sh. Bipin Menon convened a physical meeting with the industry on October 24, 2025. Organized by EPCES Noida at the DC NSEZ office, the session was attended by 21 apparel and textile exporters from NSEZ and the Domestic Tariff Area (DTA), including Sh. Lalit Thukral (President, Noida Apparel Export Cluster).

Key discussions focused on pressing industry challenges, including increased US tariffs, the non-applicability of the RoSCTL scheme for SEZ units, and developments regarding Free Trade Agreements (FTAs) with Norway and the EU. Sh. Menon assured the delegation that these critical issues would be formally taken up with the Ministry of Textiles and other relevant government departments.



EPCES Membership Drive in Jaipur

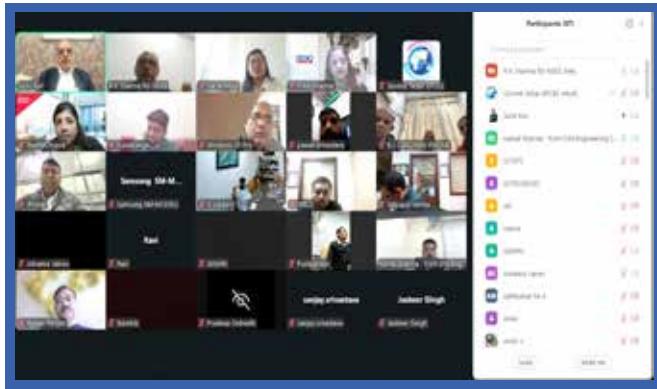
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Webinar on Impact Assessment of New Labour Codes 2025



On December 10, 2025, EPCES Noida, in collaboration with BDO India Services Pvt Ltd, organized a webinar titled "Impact Assessment of the New Labour Codes 2025." The session commenced with a welcome address by Shri Sunil Puri, Regional Chairman (EPCES Noida), and was attended by 100 participants. Ms. Preeti Sharma (Partner, BDO) delivered a comprehensive presentation covering the four major codes: the Code on Wages (2019), Industrial Relations Code (2020), Social Security Code (2020), and the Occupational Safety, Health and Working Conditions Code (2020). The webinar concluded with a Q&A session, providing members an opportunity to clarify specific compliance queries regarding the new regulations.

EPCES Membership Drive in Noida & Greater Noida

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● Members Queries Resolved

S. No.	Query from Member	Response by Grant Thornton
1	<p>We have one query regarding applicability of New rate / Old rate regarding Stock in Transit where commercial terms FOR (destination). - My Stock tax rate is reduced from 12% to 5%</p> <ol style="list-style-type: none"> 1. Invoice Raised prior to 22nd September say 18.09.2025 (with old rate) 2. Payment will be made after 22nd September say 01.10.2025 3. Supply started prior to 22nd September say 19.09.2025 4. Supply ends by delivery at our factory premises after 22.09.2025 – say 24.09.2025. <p>My commercial terms FOR Destination means Freight, insurance and all risks and rewards will be with the supplier till stock reached to our factory premises. In this case, whether new rate is applicable or old rate in the view of Sec.14.? Sec. 14 is saying that "if goods have been supplied after/ prior....." here the word supplied whether meant to supply start date or supply ends date.? Is this means supply need to be completed or mere supply initiation is enough? Further, If new rate is applicable, as supplier raised invoice with old rate, can we ask them Credit note for excess charged GST?</p>	<p>In reference to the appended mail, we wish to inform you that the matter the word "Supplied" under Section 14 of CGST Act has not yet been clarified. However, we may draw reference from FAQ No. 12 issued post the 56th GST Council Meeting by the Government of India. It has been clarified therein that there is no requirement to cancel and reissue the E-way Bill for goods already in transit. Accordingly, the old tax rate remains applicable, as the invoice was issued prior to the rate change. Alternatively, we can return the goods on the basis of credit note issued by the vendor, pursuant to which the concerned vendor may issue a fresh invoice with new rates.</p>
2	<p>We are a leading 100% EOU engaged in the manufacturing ad export of Granite monuments. Our unit also holds a Two Star Export house recognition granted by the DGFT in acknowledgement of our consistent export performance. We would like to bring to your kind attention that " Rough Granite blocks" Classified under HSN 25161100 have recently been placed under the restricted category for import in to India. Consequently, our authorized bankers have expressed their inability to open a Letter of Credit (LC) for our planned import consignments of this item. Our unit required rough granite blocks as the prime raw materials for the production of value added Granite Monuments exclusively meant for export. The imported material is essential to ensure consistent supply of specific colour and quality . As a 100% EOU, we have obtained specific import permission for rough granite blocks and have submitted a Letter of Undertaking with the Development Commissioner of MEPZ, Chennai. (Necessary copies are enclosed) In light of the above, we kindly request DGFT to issue necessary clarification / permission allowing the import of rough granite blocks by our EOU unit for captive use in manufacturing of Granite Monuments.</p>	<p>As per Para 2.47 and 2.48 of the Handbook of Procedures (HBP), Export Oriented Units (EOUs) may import restricted items, provided they obtain prior approval from the DGFT. You are therefore advised to apply for an Import Authorisation by submitting the required application (ANF 2M/ANF 2N) in the prescribed format along with supporting documents through the DGFT portal.</p>

3	<p>We are writing to seek your kind support and guidance regarding the documentation and procedural requirements for the smooth functioning of our newly established food processing unit M/S Yakshna Technologies India Private Ltd, SDF1 within the MEPZ SEZ. As we initiate our operations, we request clarification and assistance on the following aspects considering both domestic market n exports as well.</p> <ol style="list-style-type: none"> 1. Inward Movement of Raw Materials and Packaging Items: <ul style="list-style-type: none"> o Applicable documentation and approvals for receipt of materials into the SEZ unit o Procedures for Bill of Entry for SEZ inward movement o Compliance through ICEGATE 2. Sales to the Domestic Tariff Area (DTA): <ul style="list-style-type: none"> o Step-by-step process for supplying finished goods from SEZ to DTA buyers (any specific reqts for buyers) o Required documentation including DTA sale invoices, duty payment procedures, and duty drawback (if applicable) o Guidance on applicable duties and exemptions for food products o Clarification on need for any endorsements, gate pass approvals, or customs or other regulatory inspections. 3. Other Compliance Requirements: <ul style="list-style-type: none"> o Any record formats or registers to be maintained for customs audit or SEZ reporting o Suggestions for best practices to ensure full regulatory compliance. We are committed to adhering to all statutory obligations and maintaining transparency in our operations . We shall be grateful if your office could share the relevant SOPs or arrange for a briefing session with the concerned officer for detailed understanding. 	<ol style="list-style-type: none"> 1. Inward Movement of Raw Materials and Packaging Items: Applicable Documentation and Approvals - Bill of Entry (BoE) is mandatory for importing goods into SEZs and supporting documents include commercial invoice, packing list, purchase order, import license (if applicable), insurance certificate, and certificate of origin. Procedures for Bill of Entry for SEZ Inward Movement – Submission of BoE electronically through the ICEGATE portal. Customs authorities assess the BoE and supporting documents. Upon approval, goods are cleared for entry into the SEZ. In case of procurement from DTA, DTA procurement certificate would be required, which is to be filed on the ICEGATE Portal. Compliance through ICEGATE - SEZ units must register on the ICEGATE portal to facilitate electronic filing. Utilize the eSANCHIT facility to upload supporting documents electronically. 2. Sales to the Domestic Tariff Area (DTA): Step-by-Step Process for Supplying Finished Goods from SEZ to DTA - SEZ units are permitted to sell finished goods, by-products, and waste/scrap to the DTA, provided they have a positive Net Foreign Exchange (NFE). 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. Required Documentation and Duty Payment Procedures – <ul style="list-style-type: none"> • Invoice: Issued by the SEZ unit to the DTA buyer. • Packing List: Details the contents of the shipment. • Bill of Entry: Filed by the DTA buyer or SEZ unit on their behalf. • Endorsement: DTA Procurement Form' (DPF) and DTA Services Procurement Form' (DSPF) on ICEGATE are to be used for endorsement/ approval of goods and services invoices
 • Applicable duties as per the specific classification, must be paid at the time of clearance.

 Applicable Duties and Exemptions for Food Products - Food products exported from SEZ to DTA are subject to applicable duties depending on the HSN classification of the movement of goods, including obtaining necessary gate pass approvals for transportation. Goods may be subject to inspection by customs and other regulatory authorities to verify compliance with applicable laws and regulations.
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4	Please give clarification on while filing Bill of Export for SEZ units in ICEGATE under DBK claim by DTA unit whether payment has to be received in forex or INR from SEZ unit.	SEZ units are permitted to make payments to Domestic Tariff Area (DTA) suppliers from their foreign currency account, as clarified by the Reserve Bank of India vide letter No. FE.CO.TRADE(EXD)/3440/05.31.058/2015-16 dated 14 September 2015. Further, if the DTA supplier prefers to receive payment in Indian Rupees (INR), that is allowed by conversion of the foreign currency so received from the SEZ unit into INR by the Authorised Dealer (AD) banks (either of the SEZ or DTA supplier), depending on the arrangements made between them.
5	"I need a small note on DTA billing from SEZ IT/ITES unit in INR. I informed them that the billing should be in foreign currency, still the client needs a clarification" Pls send a copy of notification also.	SEZ authorities interpret this to mean that, for any service to qualify as a valid authorised operation under the SEZ framework, it must lead to foreign exchange realisation. As a result, billing DTA clients in Indian Rupees (INR) is generally viewed as non-compliant, since it does not meet the foreign exchange earning criterion. Such transactions may fall outside the scope of activities permitted under a unit's Letter of Approval (LoA) and could impact the unit's SEZ benefits. However, Rule 53(h) of the SEZ Rules, 2006 "export of services by services units including services rendered within Special Economic Zone or services rendered in the Domestic Tariff Area and paid for 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..." This rule introduces limited flexibility, allowing INR billing in cases where the Reserve Bank of India (RBI) specifically treats such INR receipts as equivalent to foreign exchange, such as under RBI approved mechanisms. In view of the above legal framework and prevailing regulatory interpretation, SEZ units, particularly in the IT/ITES sector, are advised to invoice DTA clients in freely convertible foreign currency to ensure full compliance with SEZ regulations. Where INR billing is contemplated, it must be backed by clear confirmation from the RBI or the unit's Authorised Dealer (AD) bank that such receipts are deemed foreign exchange under applicable guidelines.

<p>6 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 wanted to check whether Funds registered in Gift city are mandatorily required to outsource their Fund accounting activities to a Fund Administrator , if yes whether the Fund Administrator has to be registered in GIFT City or can be in India or any other country too. We require clarity on the above query as we are not sure whom to approach for the same. Attaching herewith the Notification for your reference.</p>	<p>In reference to your below query, please find our response as under: As per the amended IFSCA (Fund Management) Regulations, 2025, notified via Gazette Notification dated July 24, 2025, a Fund Management Entity (FME) registered in GIFT City IFSC is not mandatorily required to outsource its fund accounting or other operational functions. However, the new Part D of the regulations formally allows FMEs to offer third-party fund management services, including managing schemes and fund operations on behalf of eligible third-party fund managers. These third parties may be incorporated in India, IFSC, or foreign jurisdictions. If outsourcing is undertaken, the FME must be incorporated in the IFSC and retain full responsibility and regulatory compliance for such schemes. There is no requirement that fund accounting be outsourced, but where done, it must comply with the eligibility, oversight, and disclosure norms laid out under the amended regulations.</p>
<p>7 We are looking to export BANANA POWDER from India as a new business ,please guide us regarding HSN CODE and other detailed formalities required.</p>	<p>Based on the limited product description provided, banana powder may be classified under CTH 1106 30 90. However, please note that this classification is based solely on the limited information shared. If there is any change in the technical understanding, the classification may change. As per the ITC (HS) 2022 – Schedule 2, export of banana powder under CTH 1106 30 90 is "Free" and does not require a license. However, being a food product, compliance with FSSAI regulations may be required.</p>
<p>8 Greetings from Perfect Armouring and Security Solution, an Export Oriented Unit (EOU) engaged in the fabrication and export of specialised security and armoured vehicle solutions. Company Address : Perfect Armouring and Security Solution ,7-508A, Pazhanji PO, Aynoor, Thrissur -680542. We are currently evaluating a new export project involving Gabon, and we would like to seek your valuable guidance regarding compliance, fund flow, and export procedures related to this project.</p> <p>Project Overview: There are three parties involved in this project:</p> <ol style="list-style-type: none"> 1. Gabon based company – a newly established armouring company in Gabon, responsible for assembly and execution of the project locally in Gabon. 2. German Company – the investor financing the project for Gabonese company. 3. Perfect Armouring and Security Solution (India) – our firm, responsible for R&D, Design, Base vehicles & material Sourcing, fabrication, and export. <p>Under this arrangement, the German company will remit payment directly (approximately EUR 60 million) to our account in India via SWIFT MT103 (GPI) transfer (Ledger/Server transfer) in STP mode, duly carrying TRN and UETR codes in line with GPI protocols. We shall raise the export invoice to the German company, and the materials will be</p>	<ol style="list-style-type: none"> 1. Fund Flow and FEMA Compliance: It is permissible to receive export payments from a third party in accordance to RBI Master Direction - Export of Goods and Service and Foreign Exchange Management (Manner of Receipt and Payment) Regulations, 2016 provided it is routed through an Authorized Dealer (AD) bank. Such third-party payments are allowed if supported by appropriate documentation. 2. Documentation and Export Procedure: Yes, it is permissible under Para 2.42 of FTP to invoice one party (e.g., the German company) while shipping goods to another party (e.g., the Gabonese company), provided the transaction is properly documented and it is essential to disclose the third party (German company) in the Export Declaration Form (EDF) submitted to Customs. To facilitate transparency and ease compliance, a tripartite agreement among the Indian exporter, the German financier, and the Gabonese consignee is strongly recommended. Additionally, ensuring that the export shipment and payment details are correctly reflected in the RBI's Export Data Processing and Monitoring System (EDPMS) is critical.

<p>shipped to Gabonese armouring facility as per German company instruction.</p> <p>Scope of Work (Our Company): Our firm's scope under this project includes:</p> <ul style="list-style-type: none"> • Research and Development (R&D) • Design and engineering of armoured vehicle kits • Vehicle and material sourcing • BR and MS Steel CNC laser cutting and prefabrication • Supply of associated accessories, including: suspension kits, ballistic glasses, lights, PA system, turrets ring, run-flat systems, etc. <p>All materials and components for this project will be preferably sourced from Indian manufacturers. In cases where specific items are not available in India, we may outsource or import such components as required.</p> <p>We request your advice on:</p> <ol style="list-style-type: none"> 1. Fund Flow and FEMA Compliance: Whether receiving payments directly from the German company (payer) while exporting goods to Gabon company is permissible under FEMA/RBI guidelines. 2. Documentation and Export Procedure: Confirmation on whether invoicing the German company (payer) while shipping goods to Gabon (consignee) is acceptable. Whether a tripartite agreement or third-country export declaration would be necessary. 3. Advance Payment and Project Duration: Guidance on retaining advance funds for long-term projects (3-4 years). 4. Precautionary Measures. 	<p>3. Advance Payment and Project Duration: Under FEMA Regulation 15 and relevant RBI circulars, exporters are permitted to receive advance payments from overseas buyers. For long-term contracts with a projected 3-4 year timeline — exporters with a satisfactory track record of at least 3 years may receive export advances for up to 10 years, provided there is a firm, vetted contract specifying the scope, value, delivery schedule, and penalties for non-performance. All such advances must be reported in the EDPMIS system through your Authorized Dealer (AD) bank.</p> <p>4. Precautionary Measures: Before committing to a high-value, multi-country project, it is essential to conduct thorough due diligence including verifying the bona fides of all parties involved. The company should demonstrate operational and financial capacity to execute the project over its full duration. Attaching herewith RBI master direction for your reference.</p>
<p>9</p> <p>Dear Sir / Madam, We are an EOU and want to invest in capital goods - Particularly server. As per DGFT the server import is Restricted and need to have Advance Authorization for the same. Can you please throw light on this requirement and provide us with the Rule to Import the Server for Captive use in an EOU. Please share if specific process if We need to follow. We are ready with the BIS certificate and the server is ready to ship too.</p>	<p>As per DGFT Notification No. 23/2023, dated 3rd August 2023, the import of Laptops, Tablets, All-in-One Personal Computers, Ultra Small Form Factor Computers, and Servers falling under HSN 8471 is classified as 'Restricted', and such imports require a valid Import Authorization from DGFT. Further, under Para 6.01(d) of the Foreign Trade Policy (FTP) 2023, an EOU may import all types of goods required for its authorized operations, provided the items are not classified as 'Prohibited'. Since servers fall under the 'Restricted' category (not 'Prohibited'), EOUs are permitted to import them against a valid Import Authorization, which can be applied through DGFT portal.</p>

10	<p>We, Mentor Printing and Logistics Pvt Ltd, have a SEZ unit located at Sriperumbudur Hi-Tech SEZ. Under one IEC, we have both SEZ and DTA units.</p> <ol style="list-style-type: none"> a. We have fewer than 25 import and export transactions for the last 3 FY in the DTA unit b. We have more than 25 import and deemed export transactions for the last 3 FY in the SEZ unit. <p>Under the above circumstances, please clarify whether we are eligible for AEO certification for our DTA unit or if any other criteria need to be considered.</p>	<p>As per AEO eligibility criteria outlined in Circular No. 28/2012-Customs, the application for AEO status is granted only to the specific legal entity applying, i.e., the company identified by its unique PAN and IEC. One of the key eligibility conditions is that the applicant must have handled at least 25 import or export documents (Bills of Entry or Shipping Bills) in the last three financial years. In cases where a single IEC covers both SEZ and DTA units, the total number of transactions across both units can be aggregated to meet this threshold. Accordingly, where more than 25 qualifying transactions have been undertaken through combined SEZ and DTA operations under the same IEC, eligibility for AEO certification would be established. However, it is advised that the details of both SEZ and DTA units be clearly declared in the application. You may directly reach out to our technical experts for any AEO-specific queries or for assistance with the AEO certification process (Ms. Nidhi Nupur – 99713 54937 (nidhinupur@bdo.in) and Mr. Rohan Shah – 99208 52306 (rohanshah@bdo.in)).</p>
11	<p>Regarding phrase "Company can set up a separate DTA unit (non EOU unit) for being involved in merchant export activity", we would like to establish two Divisions of Vishwa-Syntharo:</p> <p>Vishwa-Syntharo PharmaChem Private Limited</p> <p>Division 1 – EOU Unit (current establishment)</p> <p>Vishwa-Syntharo PharmaChem Private Limited</p> <p>Division 2 – Trading Unit.</p> <p>Proposed Structure: 1. Name Same. 2. Books separately. 3. Bank Account separate. 4. AD Code separate. 5. Employees separate. 6. IEC Same. 7. GST Same.</p> <p>Can you please let us know if this is in order ? If not can you please give your suggestions.</p> <p>Further: 1. The GST department informed that we have to file GST returns separately for exports under 0.1% GST. 2. One of our suppliers wants the benefit of to come to him: a. RODETP b. Duty Draw Back.</p>	<ul style="list-style-type: none"> • Separate GST returns are not required specifically for supplies made under the concessional 0.1% rate for merchant exports; however, such transactions must be properly reported and distinctly disclosed within regular GST filings to ensure compliance. • As per Para 2.41 of FTP. 2023 for any benefit to accrue to the supporting manufacturer (as defined in Para 11.59 of FTP), the names of both supporting manufacturer as well as the merchant exporter must figure in the concerned export documents, especially in Tax Invoice / Shipping Bill / Bill of Export/ Airway Bill. • As per Para 11.59(a), Supporting Manufacturer is one who manufactures goods/products or any part/ accessories/components of a good/ product for a merchant exporter or a manufacturer exporter under a specific Authorisation.
12	<p>Please advise whether the services for garden maintenance (such as existing plant/tree maintenance including cutting, trimming, and arranging water facilities) are eligible or covered under the authorized service operations of an SEZ unit for tax exemption purposes.</p>	<ol style="list-style-type: none"> 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. 2. A list of services has been notified by Ministry of Commerce (MOC) which is commonly known as uniform list of authorised services. Uniform list of services generally covers the services procured directly in relation to business of unit. 3. Management, maintenance or repair services (SAC 9987) is included in the uniform list of authorised services for SEZ units. 4. Garden maintenance services, including activities such as trimming trees, watering gardens, and general landscaping, fall under SAC Code 998597 – Landscape care and maintenance services. This classification is part of the Support Services category under GST.

13	Kindly check and advise that the RODTEP scheme is eligible for supplies from the DTA Supplier supplies to a FTWZ Unit on A/c of Overseas entity can avail/ file the Bill of Export under RODTEP scheme?	As per Para 4.55 of the Foreign Trade Policy, supplies from DTA to FTWZ/SEZ units are explicitly excluded from RODTEP benefits. Therefore, even if a DTA supplier files a Bill of Export for goods supplied to an FTWZ unit on account of an overseas entity, such transactions do not qualify for benefits under the RODTEP scheme.
14	We would like to know, can we sale precious raw materials as it is, whether imported or locally procured, under IUT to any other SEZ unit by addition of profit or by lowering the price? Example: "A" quality diamonds procured @ 100 per cts. Can we sale under IUT to any other SEZ unit @ 80 per cts. Or @125. 00 per cts. If so, which SEZ rule allows.	Rule 30(15)(v) of the SEZ Rules permits the procurement of goods or services from another Unit within the same or a different SEZ, allowing for Inter-Unit Transfers (IUTs). While the Rules do not mandate a fixed or minimum valuation for such transfers, the price is to be mutually agreed upon based on commercial terms. The Customs Valuation Rules, 2007 do not directly apply, however the concept of transaction value under Rule 3 can serve as guiding framework to ensure fair and bona fide commercial pricing. Accordingly, IUTs should be supported by proper documentation and shall be consistent with arm's length pricing.
15	Please clarify that the SEZ unit can clear the material to DTA Under Project Import scheme of Govt. Of India ?	<ul style="list-style-type: none"> The Project Import Scheme is a facility under the Customs Tariff Act that allows eligible infrastructure and industrial projects (like power, irrigation, oil exploration, etc.) to import goods at a concessional customs duty rate under a single tariff heading (9801). The concessional duty rate applies only to specified projects that are sponsored by designated authorities and supported by a detailed, itemized list of goods. Imports under this scheme must be attested by the sponsoring authority, and shall be covered under specific contracts registered with Customs prior to import of the goods. Accordingly, only such specified and sponsored clearances may qualify for Project Import benefits. Under the SEZ Rules, clearance of goods from an SEZ unit to the Domestic Tariff Area (DTA) is permitted; however, such clearances are treated as imports into India and attract applicable customs duties including BCD, IGST, and other levies. Consequently, SEZ units are generally not eligible to claim Project Import benefits for goods cleared to the DTA unless the clearance forms part of a specified and duly sponsored project meeting all conditions under the Project Import Scheme.
16	If a manufacturing unit import one item @ say \$100.00 and selling under IUT to another manufacturing / Trading unit in \$60.00. Does customs ask duty for differentiate value of \$ 40.00? As at the time of import duty deducted on \$ 100.00. I am requesting specifically on this as we are into Gem and Jewellery industry and trading is not allowed to us. Can Any such value change under IUT will lead to Trading Activity?	In general, customs duty is not re-evaluated or demanded on the difference in value during an Inter-Unit Transfer (IUT) if the applicable duty has already been paid on the original import value and the transfer is carried out in accordance with the SEZ Rules. However, in the case of Gem & Jewellery units, where trading is not permitted, any significant value difference especially without value addition may attract scrutiny to ensure the transaction does not amount to trading. It is advisable to maintain proper justification and documentation to support the transfer pricing. Additionally, we recommend engaging with the Gem & Jewellery Export Promotion Council (GJEPC) for sector-specific guidance and best practices regarding valuation.

17	<p>We have business requirement to remove duty free monitors from SEZ unit to Non SEZ for new business requirement in Our Arcadis Hyderabad office. We are prepared to comply with all applicable regulations, including payment of the necessary taxes and duties, as per the depreciation schedule prescribed by the SEZ authorities. Kindly Advise the possibility as per the SEZ act.</p>	<p>The unit is permitted to remove duty-free monitors from the SEZ to the Non-SEZ (DTA) location on payment of applicable customs duty and Integrated Goods and Services Tax (IGST) on the depreciated value of the goods, in accordance with Rule 49 of the Special Economic Zones Rules, 2006. As per Rule 49, depreciation for computers and computer peripherals shall be allowed on a straight-line basis at the following rates:</p> <ul style="list-style-type: none"> • 10% per quarter during the first year, • 8% per quarter during the second year, • 5% per quarter during the third year, and • 1% per quarter during the fourth and fifth year. <p>The unit shall calculate the duty payable based on the above depreciation schedule and pay duty at the rate in force on the date of removal.</p>
18	<p>Provide us the Process to claim RoDTEP for our Export Shipping Bills. Please share the SOP & Step by Step Process, currently all our Export Shipping bills struck as EGM Error or other reasons due to which some shipping bills not appearing in SEZ Customs Screen. Our Vessel Agent is showing proof EGM is filed with success & our CHA also showing proof allowed shipment is done for the shipping bills.</p>	<p>To claim RoDTEP benefits on eligible exports, the exporter must first declare the intent to claim RoDTEP while filing the shipping bill as this is a mandatory field. Once the shipping bill and Export General Manifest (EGM) are filed and processed by customs, the RoDTEP scrip is automatically generated and linked to the exporter's credit ledger account on the ICEGATE portal. Exporters with an active IEC and registered on ICEGATE using a Digital Signature Certificate (DSC) can create a RoDTEP credit ledger, where all duty credits are stored. After the shipping bills are successfully processed, the exporter can log in to ICEGATE, select the relevant bills, and generate the RoDTEP scrip. Regarding the issue faced with shipping bills not reflecting or stuck due to EGM errors, it is advised to escalate the matter to the EOUs Onboarding IGCR group for resolution.</p>
19	<p>We have Imported Raw material into EOU which processed and transfer to DTA sale to one of Merchandise Exporter with Paying Customs duty 8.25% and 0.1% GST(merchandise Export). The Merchandise Exporter Exporting this material onwards to Nepal by filling shipping bill manufacturer as Piramal. We wanted to know whether we can get the benefit of Customs Duty refund since the material is Exported to Nepal. Whether this transaction considered as Deemed Exports?</p>	<p>Supply of goods by an EOU to a DTA merchant exporter does not qualify as deemed export, because the immediate buyer is not a notified entity. Any customs duty refund or export benefit would need to be claimed under normal export promotion schemes, not under deemed export rules.</p>
20	<p>We would like to seek your clarification regarding the eligibility of export incentives for exports made in Indian Rupees. Kindly confirm whether exports executed and realized in INR are eligible for export incentives under the applicable Foreign Trade Policy.</p>	<p>As per Para 2.53 of the Foreign Trade Policy 2023 (FTP), export proceeds realized in Indian Rupees (INR) are eligible for export benefits, incentives, and fulfillment of export obligations under the FTP. This includes (i) exports to Iran realized in INR and (ii) exports settled in INR in accordance with Para 2.52(a)(ii), which permits invoicing, payment, and settlement of exports and imports in INR as per the RBI's A.P. (DIR Series) Circular No.10 dated 11th July, 2022. Under this mechanism, trade settlement occurs through Special Rupee Vostro Accounts maintained by AD Category-I banks in India.</p>

21	<p>We are a SEZ unit and we intend to sell our capital goods (computer, motor vehicles etc) to a unit in DTA for a certain consideration. These goods have been put to use for more than 10 years. We understand that as per Rule 49 of the sez rules, duties and IGST shall be paid on the depreciated value of the capital goods. Since the goods have been put to use for more than 10 years the value becomes NIL and consequently, in our view no duty and IGST should be paid. However, we will collect a consideration from the dta unit for such sale, which would be higher than the depreciated value. In this regard, please suggest how to proceed. Should duties be paid on the transaction value? please also clarify if bill of entry is to be filed in such cases? And if yes, please specify the procedure to file for NIL duty. Also, specify if the response to any query will change if the capital goods were procured on payment of duty?</p>	<p>As per Rule 49(1)(b) of the SEZ Rules, 2006, when capital goods are cleared from an SEZ unit to the Domestic Tariff Area, customs duties and IGST are payable on the depreciated value of such goods. In the given case, since the goods have been in use for more than 10 years, their depreciated value would effectively be NIL. Accordingly, no customs duty or IGST would be payable on such clearance even if the consideration received is more than the depreciated value.</p> <p>As per Rule 48 of the SEZ Rules, 2006, if goods are supplied back to the Domestic Tariff Area (DTA) as such (without being used or processed), and no export benefits were availed at the time of their procurement, such goods may be cleared to the DTA on the basis of an invoice only, without the requirement to file a Bill of Entry. In all other cases, including where capital goods are cleared after use, filing of a Bill of Entry is mandatory. Accordingly, in the present case, the DTA buyer (or the SEZ unit on behalf of the buyer) should file a Bill of Entry for home consumption. The Bill of Entry should indicate that the clearance is under Rule 49(1) of the SEZ Rules, 2006, with duty computed on the depreciated value. This position remains the same even if the goods were originally procured on payment of duty.</p>
22	<p>We seek your guidance on the applicability of Tax Deduction at Source (TDS) under CGST Act, 2017 in respect of scrap sales by our SEZ unit to Domestic Tariff Area (DTA) buyers. Since SEZ transactions are treated as inter-State, and the place of supply is different from the recipient's registration. We request EPCES to kindly confirm whether GST-TDS is applicable on scrap sales by SEZ units to DTA buyers.</p>	<p>As per Section 7(5)(b) of the IGST Act, 2017, any supply of goods or services by an SEZ unit to a DTA buyer is treated as an inter-State supply. Further, the proviso to Section 51(1) of the CGST Act, 2017 provides that no TDS shall be deducted if the location of the supplier and the place of supply are in a State or Union Territory different from that of the recipient's registration. Accordingly, since SEZ to DTA transactions are inter-State supplies, the condition specified in the proviso to Section 51(1) stands satisfied, and TDS under GST is not applicable on such transactions. Hence, no TDS under GST is deductible on scrap sales made by SEZ units to DTA buyers.</p>
23	<p>Dear sir, our company is operating two units — one as an Export Oriented Unit (EOU) functioning under Chapter 6 of the Foreign Trade Policy (FTP), 2023 read with Notification No. 52/2003-Customs, and another as a Domestic Tariff Area (DTA) unit. The EOU has executed a Bond amounting to 10 crore for the import of duty-free raw materials. Subsequently, certain quantities were transferred to the DTA unit. While transferring, the applicable Customs duties (BCD and Surcharge) were duly reversed and paid through TR-6 challan. However, the Integrated GST (IGST) component was not reversed, as payment through TR-6 challan does not qualify as a valid document for availing Input Tax Credit (ITC) in terms of Rule 36 of the CGST Rules, 2017.</p>	<p>When duty-free goods imported under Notification No. 52/2003-Customs are transferred from an EOU to its DTA unit, such clearance is treated as import into India in terms of Para 6.14 of the Foreign Trade Policy (FTP), 2023, and accordingly, all applicable duties including IGST become payable. Hence, the IGST component exempted at import must also be reversed. The correct procedure is to file a Bill of Entry for home consumption under Section 68 of the Customs Act, 1962, showing payment of BCD, SWS, and IGST. The DTA unit may thereafter avail Input Tax Credit (ITC) of the IGST paid on the strength of the Bill of Entry, as prescribed under Rule 36(1)(d) of the CGST Rules, 2017.</p>

	<p>In view of the above, your kind clarification is requested on: 1. Whether the IGST component is required to be reversed; 2. If so, what is the prescribed procedure for effecting the reversal and for subsequently claiming ITC. We, however, wish to seek further clarification on specifically, the filing of a Bill of Entry for home consumption under Section 68 of the Customs Act, 1962. Therefore, Section 68, which specifically governs clearance of warehoused goods for home consumption, may not directly apply to EOs that are not operating as bonded warehouses.</p>
24	<p>Case : Capital goods (laptops) debonded by filling SEZ BOE for removal under e-waste process and post BOE clearance have paid the applicable duties. Query: Unable to view ITC on "GST portal" in the "GST return of GSTR-2B", the ITC against the GST paid on said BOE. Requirement:- Request you to guide how to claim the Input Tax Credit benefit on the tax paid against said SEZ BOE as paid tax amount not appearing in GSTR-2B ?</p>
25	<p>We, Varex Imaging Manufacturing India Private Limited, have been granted Letters of Permission (LOP) for two different EOU unit locations: Pune and Visakhapatnam. We kindly request your guidance on the following: Should we apply one consolidated application for both EOU unit RCMC application? OR Should we file separate RCMC applications for each unit?</p>
26	<p>I am writing to kindly request your assistance regarding the monthly query log that your esteemed office publishes. could you please provide us with the link to download the complete query log?</p>
27	<p>We introduce ourselves as a Firearms manufacturer Based In Uttar Pradesh. We want to expand our business so we want to know about the facilities and Benefits currently available for us so that we can participate in growth of State and be independent in the Defence Sector.</p> <p>UP Aerospace & Defence Policy, 2024 – The Aerospace and Defence Unit and Employment Promotion Policy 2024 is designed to boost the aerospace and defence manufacturing ecosystem. Policy Benefits:</p> <ul style="list-style-type: none"> • Financial Incentives: Front-end subsidies for A&D units, capital subsidies, land allotment at discounted rates, and stamp duty exemptions. • Operational Support: Exemptions on transportation charges and special provisions to encourage women entrepreneurs. • Startups and MSMEs: Common facility centres to enhance skills, capabilities, and innovation. • Strategic Objectives: It seeks to attract large A&D manufacturing projects and position Uttar Pradesh as a key contributor. Attaching the policy documents herewith.

28	<p>We, M/s. Hical Technologies Private Limited, operating as a 100% Export Oriented Unit (EOU), are engaged in the manufacturing and export of Electromechanical, Mechanical and Electronic products. We have procuring duty free goods from Ex-bond Bill of Entry to EOUs for home consumption under the IGCR Bond, duty forgone amount will be debited in the IGCR Bond in ICEGATE online. Now 1st September 2025 CHAs insisting us to give the manual transfer bond (warehouse to warehouse) for Ex-bond Bill of Entry, attached bond format for reference, CHAs while Bill of Entry filing getting error code of 146. As per advisory filing of Ex-bond bill of entry from warehouse to EOUs the both IEC to be mapped in the ICEGATE via executing general bond in the system. We request to kindly advise the it is applicable for EOUs.</p>	<p>As per the ICEGATE advisory effective 1 September 2025, Ex-bond BoE filings from a warehouse to an EOU require IEC mapping of both entities through execution of a General Bond in the system. In the absence of this mapping, the system throws Error Code 146, which is why CHAs are insisting on a manual warehouse-to-warehouse transfer bond. Once the General Bond is executed and IECs are mapped, the Ex-bond filing will proceed without needing manual documentation. Kindly note- ICEGATE advisory for Ex-bond BoE filing is fully applicable to EOU units.</p>
29	<p>We, Maersk Global Service Centres (India) Pvt. Ltd., a SEZ Unit seek your guidance on the following: Our office has a cafeteria exclusively for our employees, in a designated space approved by the SEZ Unit Approval Committee (UAC) a few years ago. We would like your inputs on the points below: 1. Change of Cafeteria Vendor - do we need to inform the SEZ Office? 2. Food Reheating - we have obtained a No Objection Certificate (NOC) from the builder to reheat food using electric induction hotplates/microwave ovens. Do we need to intimate the SEZ Office regarding this reheating arrangement?</p>	<p>In reference to your below query, please find our response as under: The cafeteria is already part of the approved authorised operations, simply changing the cafeteria vendor does not require approval from the SEZ authorities. Likewise, reheating of pre-cooked food using a microwave or induction hotplate within the existing approved cafeteria space, supported by the builder's NOC does not amount to modifying authorised operations and therefore does not require SEZ approval.</p>
30	<p>The member seeks clarification on the applicability of GST on hotel accommodation arranged for foreign customers and senior officials visiting their SEZ unit at KASEZ. The member has been informed by the SEZ office that hotel accommodation does not qualify as a zero-rated supply and DTA Service Procurement Certificate cannot be issued. 1. Whether hotel accommodation for SEZ visitors can be treated as zero-rated supply if endorsed as an authorised operation. 2. Whether ITC can be availed on hotel bills where the hotel and GST registration fall under the same State. 3. Whether any procedure, declaration, or endorsement exists to enable GST benefits for such services.</p>	<p>Accommodation services provided by DTA service providers to SEZ units qualify as inter-State supplies under Section 7(5)(b) of the IGST Act, 2017. Such supplies are considered zero-rated under Section 16 of the IGST Act and may be invoiced without charging tax upon furnishing an LUT. However, zero-rating and related benefits are available only if the services are received by the SEZ unit or developer for authorised operations, as approved by the competent authority. Additionally, the default list of input services for SEZ developer and units contain accommodation services as authorised. Attaching herewith relevant circular and list for reference.</p>
31	<p>The company received LOA in July 2019. The first block was July 2019–July 2024 and renewal for the second block (July 2024–July 2029) has been issued. Clarification required while preparing APR for FY 2024–25: 1. Whether Table-3 (Cumulative Exports) should include export values from Block-1 or start fresh from Block-2. 2. Whether the opening balance in NFE calculation should include the previous block's NFE position.</p>	<ol style="list-style-type: none"> 1. In Annual Performance Report (APR), in Column 3, cumulative value for exports for 5-year block, i.e., July 2024–July 2029 are required to be reported. Accordingly, while filing APR for FY 2024-25, exports for the period July 2024- March 2025 (second block) is only required to be reported. 2. Net Foreign Exchange Earnings (NFE) in APR is required to be calculated for a five year period, i.e., July 2024–July 2029. Accordingly, NFE only for the second block is required to be reported.

32	<p>We are exploring the option to setup manufacturing assembling and refurbish unit in India. We import the raw material and source available materials in India and make the PCB boards. It will be shipped to other locations as finished products as exports and shipping to STPI/SEZ/DTA unit as well within India as well. We kindly request your good office to provide the suitable scheme and exemption, benefits for the same. We would like to compare with the SEZ, EOU, MOOWR Scheme, EPCG, Advance license and PLI scheme for semiconductor.</p>	<p>The relevant schemes and benefits available under Indian Customs, GST, and Foreign Trade Policy.</p> <ul style="list-style-type: none"> SEZ Scheme: offers full indirect tax exemptions. Best where substantial part is exported. EOU Scheme: duty-free import of inputs and capital goods subject to positive NFE. MOOWR Scheme: complete deferment of Customs duty and IGST. Ideal for units with a mix of manufacturing and refurbishment. EPCG Scheme: zero Customs duty on import of capital goods against export obligation. Advance Authorisation (AA): duty-free import of raw materials incorporated in export products. PLI Scheme: incentive payments linked to incremental production for eligible semiconductor units.
33	<p>I seek clarification regarding the applicability of reversal of Agriculture Infrastructure and Development Cess (AIDC) in cases where an Export Oriented Unit (EOU) clears finished goods to the Domestic Tariff Area (DTA). Whether for DTA clearances of finished goods, the EOU is mandatorily required to reverse/pay both the Basic Customs Duty (BCD) and the Agriculture Infrastructure and Development Cess (AIDC) that were foregone on the inputs utilized in the manufacture of such goods.</p>	<p>As per Para 1.2 of Circular No. 07/2021-Cus., dated 22.02.2021, "in case of EOU selling finished goods in DTA, BCD exempted on import of inputs used in such finished goods is to be paid vide Notification No. 59/2017-Customs. Once it is deemed that no exemption of BCD on inputs is allowed which were imported under exemption Notification No. 52/2003-Customs, AIDC exemption under Notification no. 11/2021-Customs dated 01.2.2021 also gets denied on such inputs and same is also required to be paid by EOU." Consequently, for DTA clearances of finished goods, an EOU is mandatorily required to reverse/pay both the BCD and the AIDC foregone on the inputs used in the manufacture of such goods.</p>
34	<p>The supplier will deliver the goods (Mould) to us but we are not going to pay for the invoice, also not going to claim the IGST refund. My German counterpart will pay the mould invoice. This mould will be supplied to us as an FOC. This Mould property will remain with Germany. By supplying the mould in Pune and charging the invoice to Germany without IGST- is this valid transaction?</p>	<p>Deemed exports do not qualify for GST exemption. Instead, GST is paid upfront on the supply. Further, since the EOU is not the buyer and is not making payment for the goods, it cannot issue the mandatory declaration/undertaking required for deemed-export procurement under Notification 49/2017-CT dated 18.10.2017. As these procedural conditions cannot be fulfilled, the supply cannot be treated as a deemed export, even though the goods are delivered to the EOU. Consequently, the transaction will remain a normal taxable supply to which GST applies. Accordingly, the supplier is required to issue invoice to the German party charging the applicable GST.</p>
35	<p>We M/s. Cipla Limited Indore SEZ having one question about GR waiver:- 1. While export of free sample which no foreign exchange involved in this case GR waiver is applicable? 2. Up to what value the waiver exemption can be availed please clarify and guide us for smooth transaction and proper compliances.</p>	<p>As per para C.1 of the RBI Master Direction on Export of Goods and Services, export of free samples that do not involve any foreign exchange realisation requires an EDF/GR waiver. AD Category-I Banks may approve such waivers up to 2% of the average annual export realisation during the preceding three licensing years (for all exporters except Gems & Jewellery/Precious Metals). For Gems & Jewellery/Precious Metals exporters, the limit is ₹1 crore or 2%, whichever is lower. In the case of free-of-cost supplies of pharmaceuticals, vaccines, and lifesaving drugs to UN/WHO/Government health programmes, the limit is 8% of the average annual export realisation during preceding three licensing years.</p>

36	<p>Above RCMC is in the name of Akzo Nobel India Ltd valid till 31.3.2026. In view of a merger, the same EOU unit is now in the name of Akzo Nobel Powder coatings India Pvt Ltd with a different IEC. Please clarify whether a new registration has to be applied for or a name change can be applied for? If a fresh application has to be applied, will it be valid for one full years from today? The legal entity is different for both the companies now.</p>	<p>As per Para 2.82 of the Foreign Trade - Handbook of Procedures 2023, in case of change in ownership, constitution, name or address of an exporter, it shall be obligatory on part of RCMC holder to intimate such change to registering authority within a period of one month from date of such change. Accordingly, the entity must inform the Registering Authority regarding the amendment and if required then can apply for the fresh RCMC. Further, as per Para 2.81, RCMC shall be valid for five years ending 31st March of the licensing year, unless otherwise specified.</p>
37	<p>HCL Tech: specifically, we need clarification as to whether a Bill of Entry is required to be filed against receipt of such rented equipment's (vending machines etc) which are otherwise not entitled for any exemption and temporarily brought into the SEZ for employee benefit activities.</p>	<ul style="list-style-type: none"> As per Rule 27(3) of the SEZ Rules 2006, any goods for the personal use of workmen etc. shall not be eligible for exemptions. Under Rule 27(4), procurement of capital goods without payment of duty under a valid lease agreement is allowed only for authorized operations. As per Rule 30(11), the Unit or Developer may also procure goods from Domestic Tariff Area without availing exemptions on the basis of invoice or transport documents. Accordingly rented equipment may be brought into the SEZ from DTA based on vendor invoices/ transport documents, duly endorsed to confirm that no exemptions have been availed. In such a case, filing of Bill of Entry is not required.
38	<p>Geetanjali Woollens Pvt. Ltd.: Please advise how to go about to change address on RCMC to new address.</p>	<p>As per Para 2.82 of the Foreign Trade - Handbook of Procedures 2023, in case of change in address of an exporter, it shall be obligatory on part of RCMC holder to intimate such change to registering authority within a period of one month from date of such change. Accordingly, the entity must inform the Registering Authority regarding the change in the registered office address.</p>
39	<p>We, NMC Tools Private Limited (plastic box / containers vide HS Code 39231090) from China/ Germany/ Australia. Can you please advise whether any additional documents are required for import of packing materials for in ICEGATE system other than Commercial Invoice, Packing list, Bill of Entry, Airway bill, Certificate of Origin.</p>	<ol style="list-style-type: none"> As per ITC (HS), Schedule I, import of goods falling under Tariff Item 3923 10 90 is "Free". However, as per Compulsory Compliance Requirement (CCR), Extended Producer Responsibility (EPR) registration for plastic packaging as 'importer' is required. As per the Plastic Waste Management (Second Amendment) Rules, 2023, EPR guidelines shall not apply to the EOU, SEZ units, and to other units manufacturing plastic packaging for export against an order. If the Company falls under the aforesaid category of pre-consumer plastic waste, EPR registration will be required to be obtained before importation.
40	<p>clarification whether filing the DSPF is necessary for SEZ-to-SEZ transactions?</p>	<ol style="list-style-type: none"> As per Rule 38 of SEZ Rules, 2006 goods admitted into SEZ without payment of duty may be transferred to a Unit within the same or another SEZ without payment of duty subject to conditions of maintaining proper account. Accordingly, unlike DTA procurement of services, no DTA Service Procurement Form (DSPF) is required in case of transaction between two SEZs.

41	<p>HCL Tech: realization of export proceeds in Indian Rupees (INR) for our SEZ Units from a customer holding a Special Non-Resident Rupee (SNRR) account. we seek your guidance on whether our SEZ Unit can raise export invoices in INR and realize export proceeds in INR. Additionally, we would like to know if such realization will qualify for Net Foreign Exchange (NFE) calculation in terms of Rule 53 A (h) of SEZ Rules 2006, read with Section 2 (z) of SEZ Act 2005.</p>	<p>As per the Master Direction on export of goods and services (RBI/FED/2015-16/11), and Foreign Exchange Management (Manner of Receipt and Payment) Regulations, 2023, receipt/payment for export countries other than member countries of ACU can be in Indian Rupees or in any foreign currency. Accordingly, SEZ Unit rendering IT-enabled services to overseas clients can raise export invoices in INR and realize export proceeds in INR through a customer's SNRR account. Further, in relation to query 2, as per Rule 53 of the SEZ Rules 2006, it will be included in calculating net foreign exchange earnings. The RBI Circular No. 10 dated 11 July 2022 permits international trade settlement in INR.</p>
42	<p>HCL Technologies: we have executed multiple BLUTs from time to time and would like to seek clarification on following points: a. Whether execution of fresh BLUT at the time of renewal of letter of approval, automatically leads to cancellation of previously executed BLUTS? b. Whether BLUT automatically becomes void and cancelled on fulfilment of all the conditions listed under the BLUT?</p>	<ul style="list-style-type: none"> • In terms of Rule 19(6A)(3) of the SEZ Rules 2006, SEZ unit is required to execute fresh Bond Cum Legal Undertaking (BLUT) upon renewal of the Letter of Approval (LOA) under Form F2. • Form H to the SEZ Rules provide the format of BLUT. As per the format, reference of the renewed LOA number and date is required to be provided. It is categorically stated that BLUT becomes "void and of no effect" upon fulfilment of all stipulated conditions in the LOA. • Accordingly, upon the renewal of the LOA, it is considered that all the conditions in the previous LOA stands fulfilled and the corresponding BLUT executed becomes void and have no effect.
43	<p>SBG Industries Pvt. Ltd. (Evaluating registering as a SEZ Unit in Maharashtra for rice). 1. Eligibility for SEZ Registration. 2. Criteria for SEZ Unit Registration. 3. Treatment of DTA to SEZ Sales for Export Incentives (Maharashtra Incremental Export Promotion Policy 2023).</p>	<ul style="list-style-type: none"> • As per 19(2) of the SEZ Rules, 2006, the Company can set up an SEZ unit for manufacturing as well as merchant export (trading) activity. • For setting up a SEZ unit, a detailed application is required to be submitted in Form-F. • As per the decision of Hon'ble Supreme Court in case Adani Power Ltd. vs. Union of India (2025, SC), the Supreme Court held that supply of goods from DTA to SEZ cannot be considered as export of goods under Section 2(18) of the Customs Act 1962. • There is no specific clause in Maharashtra Incremental Export Promotion Policy 2023, which considers supply from a DTA unit to SEZ unit as exports.
44	<p>We have got Debonding permission for our 5 capital goods from CSEZ and EPC. We wish to know do we have to discharge IGST also, along with Customs duty on these De-bonded goods. As we are selling these capital goods in DTA and charging IGST on the invoice to customer. if we pay IGST on De bonding and again If we charge IGST on our selling invoice will not be duplicate payment of IGST.</p>	<ul style="list-style-type: none"> • As per Section 30(a) of the SEZ Act 2005, any goods removed from SEZ to DTA shall be chargeable to duties of customs as leviable on such goods when imported. • As per Rule 49(1) of the SEZ Rules 2006, SEZ may remove capital goods to DTA after use at the depreciated value on payment of Customs duty or IGST as applicable. • Customs duty along with IGST shall be payable at the time of filing of Bill of Entry. • IGST amount shall be stated in the invoice only in compliance to Rule 46 of the CGST Rules, 2017 and no IGST shall be payable on the basis of invoice. • Accordingly, there shall be no duplicate payment of IGST.

45	<p>What would be liability of GST, while time of partial exit from SEZ unit, on the Services Invoices whereon GST benefit "GST Exemption-Zero GST" already availed under "Duty Services Procurement Form" while procurement of Services. Also request you to share the reference of SEZ Rule and GST Rule/ Provision number.</p>	<p>As per Rule 74 of the SEZ Rules, 2006, SEZ unit shall opt out of SEZ scheme with the approval of the Development Commissioners subject to payment of applicable duties on the imported or indigenous capital goods, raw materials, components, consumables, spares and finished goods in stock. No GST is required to be discharged on services received (without payment of GST) at the time of exit from the SEZ scheme.</p>
46	<p>We procured goods @ 12% GST before 22.09.2025. Now the same goods need to be returned to the original supplier for rework on returnable basis. GST rate was reduced from 12% to 5% effective from 22.09.2025. If we now send the same goods back, what GST rate should we charge and which transit documents should be generated ?</p>	<p>As per Section 7 of the CGST Act 2017, returning goods to the original supplier solely for rework on returnable basis does not involve any transfer of ownership and consideration and accordingly does not constitute a supply. In terms of Rule 55(c) of the CGST Rules, Rules, 2017, movement of goods for purposes other than supply should be carried under a delivery challan, without charging GST.</p>
47	<p>Capgemini: Imported duty-free capital goods from foreign suppliers (OEMs) under a lease arrangement. we are required to return these leased goods back to them or buyback these goods if required for further use. We have put-up the file for remove these lease goods to HPFS (DTA Unit Gurgan) and file is stuck with SEZ Custom and Officer is asking to pay full customs duty along with interest charges without depreciation. We need your help and guidance.</p>	<ul style="list-style-type: none"> As per Rule 49(1) of the SEZ Rules 2006, SEZ unit may remove capital goods in this case computer and computer peripheral to DTA unit after use at the depreciated value on payment of Customs duty or IGST as applicable. Depreciation on computer and computer peripheral shall be 10% for every quarter in the first year, 8% for every quarter in the second year, 5% for every quarter in the third year and 1% for every quarter in the fourth and fifth year. Accordingly, Customs duty along with IGST is required to be paid only at the depreciated value and not full value. The Company may highlight the relevant provisions under Rule 49 to the SEZ officer.
48	<p>ours is a manufacturing unit (SEZ). We also have another unit functioning outside (DTA). The DTA unit uses a vehicle owned by SEZ Unit to deliver its (DTA Unit's) goods to end customers. can the SEZ unit raise a bill on the DTA unit for using the vehicle, if so should it charge customs duty on the transportation charge. Would be grateful for your clarification on whether the service charge will attract IGST or SGST +CGST.</p>	<p>Rule 48(2) of the SEZ Rules, 2006 provides that valuation shall be determined in accordance with the provisions of the Customs Act, 1962. Consequently, if the sale invoice issued by the SEZ unit to the DTA unit includes transportation charges, such charges will form part of the assessable value. However, as per Section 7(5) of the IGST Act, 2017, a supply of goods or services by a SEZ unit is treated as an inter-state supply. Accordingly, the Company shall charge IGST and not Customs duty on the transportation charges as the same is a supply of service from SEZ unit to DTA unit.</p>
49	<p>abad exim pvt ltd (sea food Exporting). We have no domestic purchase for raw materials , only import goods and re packed to export in buyer . So please check the below mention product level data details is need to filled with our company (RoDTEP return).</p>	<p>In reference to the appended mail, we understand that the Company imports goods and subsequently re-exports them after re-packaging. In this regard, we wish to inform you if packaging materials are purchased from domestically, the taxes incurred during the manufacture of packaging such materials may be considered. Further, if such data is not available, the same may be ignored. Additionally, we understand that the input tax credit reflected in the format shared with us has not been availed by the Company in its GSTR-3B returns. Accordingly, the same format may be attached while filing the RoDTEP return.</p>

50	<p>We would like to export our used machines from the SEZ. Could you please confirm if there are any specific SEZ rules or approvals required to facilitate this export</p>	<ol style="list-style-type: none"> As per proviso to Rule 34 of SEZ Rules, 2006, in case a SEZ unit is unable to utilise the goods or services imported or procured from DTA, it may export the same. The phrase "unable to utilize" interpreted by literal meaning means if a particular capital good cannot be further utilized for intended purpose, the same can be considered to be falling within the ambit of "unable to utilize". Accordingly, the Company can export the used machinery.
51	<p>Methyl Ethyl Ketone (MEK) into India. Whether an NOC is mandatory for importing MEK. Timelines and authorities.</p>	<ol style="list-style-type: none"> In terms of ITC (HS), Schedule I and Notification No. 15/2015-2020, for import of Methyl Ethyl Ketone (MEK) falling under Tariff Item 2914 1200 is subject to obtaining No Objection Certificate (NOC) from Narcotics Commissioner of India, Gwalior. The importer has to register on cbnonline.gov.in/CBPortal/. License shall be issued within 15-30 days. No specific compliance/ recommendation required by SEZ unit for obtaining NOC.
52	<p>our banker is charging IGST on bank charges and processing fee. They are not accepting our SEZ unit exemption certificate for not charging GST. Please confirm whether GST is applicable for bank charges and processing fee?"</p>	<ol style="list-style-type: none"> 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. Banking and other financial services is included in the uniform list of authorised services for SEZ units. Accordingly, no GST should be leviable by bank in respect of banking charges and processing fees.
53	<p>DGFT Policy Circular No. 08/2025-26 specifies the procedure for implementing the Import Management System for the import of restricted IT hardware. restricted items may be imported by SEZ/STPI units without having to register themselves in the Import Management System. Could you please confirm if our understanding on the subject is correct?</p>	<ol style="list-style-type: none"> As per Para 6.01(d)(i) of Foreign Trade Policy, 2023 an EOU unit and SEZ Unit may import all type of good for authorized operations except prohibited items. DGFT Policy Circular No. 06/2023-24 dated 19.10.2023 clarified that EOU units and SEZ units are not required to obtain restricted import authorisation for import of IT hardware provided the goods are imported for captive consumption of importing units.
54	<p>Notification No. 19/2025-26 (import restrictions on goods falling under HSN Chapter 2843), whether the above-mentioned import restriction is also applicable to imports made by units operating under the Special Economic Zone (SEZ) and Export Oriented Unit (EOU) schemes.</p>	<ol style="list-style-type: none"> As per Para 6.01(d)(i) of Foreign Trade Policy, 2023 and Rule 27 of SEZ Rules, 2006, EOU/SEZ units may import all types of goods required for its activities, provided they are not prohibited items. Reference can be drawn to DGFT Policy Circular No. 06/2025-26 wherein it was clarified that import restriction on silver jewellery shall not be applicable to EOU units and SEZ Units provided such imported goods are not sold in DTA. Import of goods falling under Chapter Heading 2843 is not "Prohibited". Accordingly, EOU unit and SEZ Unit can import goods for carrying out authorized operations.

55	<p>factory canteen. The food is subsidized for employees. whether such services—canteen/ catering for employees within SEZ premises—are exempted from GST under prevailing provisions, or whether GST is applicable on these services.</p>	<ol style="list-style-type: none"> 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. Outdoor caterer services is included in the uniform list of authorised services for SEZ units. Accordingly, no GST shall be leviable in respect of catering services for employees within SEZ premises.
56	<p>We are having EOU unit and having some scrap. Please clarify who will grant us permission for scrap sale , also give us rule under which rule Development Commissioner can grant us permission.</p>	<ol style="list-style-type: none"> 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 reversal of duties of Custom. In terms of Para 6.40 of Handbook of Procedures, 2023, permission for disposal of waste/ scrap shall be given by the Development Commissioner and not the Customs authorities.
57	<p>Import of MEK is a controlled activity and requires obtaining an NOC from the Narcotics Commissioner of India. However, usage/consumption of MEK is not controlled, provided the material is procured locally within India. Accordingly, if we procure MEK from a DTA supplier, no NOC would be required for us as a consumer.</p>	<ul style="list-style-type: none"> Methyl Ethyl Ketone (MEK) is notified as a controlled substance only for import under Schedule C. MEK is not listed under Schedule A which provide list of controlled substances whose manufacture, sale, possession, distribution, and consumption within India shall be subject to controls. Accordingly, there is no requirement to obtain NOC merely for domestic purchase and usage of MEK.
58	<p>We are EOU, if we do sale to another EOU do it called Deemed Export? IF yes can we take the benefit under TED Refund/ Duty Drawback / Brand Rate Fixation?</p>	<ol style="list-style-type: none"> Para 6.12(a) of the Foreign Trade Policy, 2023 allows transfer of manufactured goods from one EOU unit to another EOU unit on payment of applicable GST. Deemed export benefits under Chapter 7 of the Foreign Trade Policy, 2023 can only be claimed on supply of goods by a DTA unit to an EOU unit. Supply of goods by one EOU unit to another EOU unit is an inter unit transfer and no deemed export benefits can be claimed on such supply.
59	<p>We are in the process of initiating exit from our SEZ unit and seek your guidance: Once the unit exits from the SEZ, is it permissible to obtain DSPF (Duty-Free Procurement) approval for the period during which the unit was operational in the SEZ but the approval was not obtained earlier?</p>	<ul style="list-style-type: none"> DTA Service Procurement Form (DSPF) is to record details of all Invoices pertaining to Services availed by SEZ Units as "Zero Rated Supply". There is no provision under the SEZ Act, 2005 or SEZ Rules, 2006 to regularize DSPF approvals after the unit has exited from the SEZ scheme. Once the exit is approved, the unit ceases to exist as an SEZ unit. Accordingly, it is suggested that any pending DSPF approvals or regularisations must be completed before initiating or finalizing the exit process.

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Co-located Special Economic Zone (SEZ), Domestic Tariff Area (DTA) and proposed social & residential infrastructure

Our value proposition



Clear land title



Accessible location



Best-in-class infrastructure



Existing utility infrastructure



Commitment to sustainability

Home to 130+ companies and growing....



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Phoenix IT/ITES SEZ

Crafting world-class innovative workspaces

Phoenix Group is a pioneer in developing IT/ITES SEZs and has developed six world-class IT/ITES SEZs at all the prime locations of Hyderabad's IT Hubs.

The state-of-the-art SEZ spaces embody the 'Plug and Play' concept, offering seamless connectivity to both the city and the airport. They are strategically positioned in Hitech City and the Financial District, allowing easy access and collaboration among businesses.



Phoenix Aquila
Financial District



Phoenix Business Hub
Financial District



Phoenix Centaurus
Financial District



Phoenix 285 FD
Financial District



Phoenix Avance Business Hub
Hitech City



Phoenix H10 Campus
Hitech City

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Manoj Bhaskaran Nair

+91 77382 12812

Sarita Murugan Shetty

+91 9930075395

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SEZs Sector Wise Goods Exports

(in Mn USD)

S. No.	Commodities	F.Y. 2024-25	Dec- 24	Dec- 25	Growth (%)	Apr-Dec 2024	Apr-Dec 2025	Growth (%)	(%) Share
1	Petroleum Products	27,263	2,229	1,942	29%	20,267	23,576	16%	47%
2	Engineering Goods	13,162	1,775	674	-56%	10,340	6,110	-41%	12%
3	Gems And Jewellery	7,658	599	579	5%	5,070	5,337	5%	11%
4	Drugs And Pharmaceuticals	7,247	463	601	13%	4,926	4,903	0%	10%
5	Organic And Inorganic Chemicals	5,019	373	331	17%	3,897	3,623	-7%	7%
6	Others	3,365	186	382	7%	2,829	2,108	-25%	4%
7	Electronic Goods	1,621	147	128	-12%	1,190	1,149	-3%	2%
8	Mica, Coal And Other Ores, Minerals Including Process	557	66	79	116%	313	853	173%	2%
9	Plastic And Linoleum	938	81	53	-38%	727	498	-31%	1%
10	Leather And Leather Manufactures	553	45	52	-10%	423	403	-5%	1%
11	Rmg Of All Textiles	324	33	26	-5%	232	251	8%	1%
12	Tobacco	230	17	27	62%	170	226	33%	0%
13	Cotton Yarn/Fabs./Madeups, Handloom Products Etc.	261	24	23	19%	185	211	14%	0%
14	Man-Made Yarn/Fabs./Madeups Etc.	194	16	14	-15%	150	123	-18%	0%
15	Handicrafts Excl. Hand Made Carpet	114	9	7	53%	76	88	16%	0%
16	Marine Products	67	5	7	194%	48	69	42%	0%
17	Ceramic Products And Glassware	96	14	9	-47%	75	66	-12%	0%
18	Coffee	75	5	7	46%	51	63	24%	0%
19	Cereal Preparations And Miscellaneous Processed Item	72	7	3	7%	53	59	13%	0%
20	Spices	46	3	5	20%	32	36	14%	0%
21	Jute Mfg. Including Floor Covering	39	4	6	-35%	27	31	14%	0%
22	Tea	49	4	2	13%	34	30	-11%	0%
23	Fruits And Vegetables	27	3	5	-34%	21	22	8%	0%
24	Cashew	11	1	2	93%	6	13	95%	0%
25	Oil Meals	6	0	2	88%	1	6	274%	0%
26	Oil Seeds	2	0	1	146%	1	3	377%	0%
27	Meat, Dairy And Poultry Products	5	1	0	-17%	3	3	-10%	0%
28	Other Cereals	2	0	0	-48%	1	2	44%	0%
29	Carpet	0	-	0	-	0	0	1830%	0%
30	Iron Ore	0			-	0		-100%	0%
31	Rice	0	0		-100%	0		-100%	0%
Grand Total		69,004	6,111	5,968	-2%	51,149	49,864	-3%	100%

About Us

Export Promotion Council for EOUs & SEZs (EPCES) is a multi-product Export Promotion Council set up by the Ministry of Commerce and Industry in January 2003, representing the interests of SEZ units, SEZ developers and Export Oriented Units. It has about 6400 members with more than 5000 SEZ units, 400 SEZ developers and 1000 EOUs. In F.Y. 2024-25, total exports of goods and services from SEZs were recorded at US\$ 176.6 billion. Exports of goods from SEZs were at US\$ 69 billion constituting 15.8% of India's total exports of goods at US\$ 437.5 billion and export of services were at US\$ 107.6 billion constituting 27.8% of India's total exports of services at US\$ 387.5 billion. There are about 6279 units functioning in 276 operational SEZs providing an employment to 31.94 lakh persons with a total investment of about ₹ 7.07 lakh crore.

Key Achievements

- The Refund of Duties and Taxes on Export Products (RoDTEP) scheme has been extended to SEZs and EOUs vide Notification No. 70/2023 dated 8.3.2024. In the case of EOUs, the scheme was made effective w.e.f. 11.3.2024, while for SEZs, it became effective w.e.f. 1.7.2024. It was suspended on 5.2.2025 due to budget constraints and has now been restored w.e.f. 1.6.2025.
- Mandatory Quality Control Orders (QCOs) issued by the Ministry of Steel, Ministry of Textiles, Department for Promotion of Industry and Internal Trade, and Department of Pharmaceuticals and Chemicals have been exempted for imports by SEZs and EOUs for export purposes, vide DGFT Notification No. 71/2023-24 dated 11.3.2024.
- IT/ITES SEZs can now serve the Domestic Tariff Area by demarcating non-processing areas under the new SEZ Rule 1IB (vide Notification No. GSR 881(E) dated 6.12.2023). Clarifications have been issued vide Instruction No. 115.
- SEZ units have been exempted from Safeguard Quantitative Restrictions imposed on the import of Isopropyl Alcohol vide DGFT Policy Circular 4 dated 31.8.2023.
- Zero-rating benefits for lease rentals and employee welfare charges in SEZ units will continue, as clarified by the Department of Commerce vide letter dated 3.10.2023.
- SEZ units and EOUs have been exempted from obtaining a "restricted import authorization" for IT hardware imports for captive use, as per Notification 23/2023 and DGFT Policy Circular No. 6 dated 19.10.2023.
- Special exemption from restrictions on the movement of used IT assets (laptops, desktops, monitors, printers) from SEZ to DTA has been granted by DGFT vide Notification No. 56/2023 dated 11.2024, amending Para 2.31 of the FTP.
- The Problem due to sudden deactivation of SIMS (Steel Import Monitoring System) portal accounts was resolved promptly

Shri Srikanth Badiga

Chairman EPCES

Email: Chairman@epces.in

Shri Alok Chaturvedi IAS (Retd.)

Director General EPCES

Email : dg@epces.in

Website: <https://www.epces.in/>

Twitter: <https://twitter.com/dgepcses>

Send query regarding FTP/ SEZ Act/Rules/ Direct/Indirect Taxes to query@epces.in Send general problem, suggestion, if any, at <https://www.epces.in/enquiry-form.php>
Apply for non-preferential Certificate of Origin at <https://coo.dgft.gov.in/>



Export Promotion Council for EOUs & SEZs

(Set up by Ministry of Commerce & Industry, Government of India)

A101, 10th Floor, Himalaya House, 23, Kasturba Gandhi Marg, New Delhi - 110001

Email : epces@epces.in Website : www.epces.in