

# 2024



## Export Promotion Council for EOUs & SEZs

Setup by Ministry of Commerce & Industry  
Government of India



## SPECIAL ECONOMIC ZONE (SEZs)

- An Area outside the Customs Territory of India.
- Governed under the Special Economic Zones Act 2005 and Special Economic Zone Rule 2006.
- A Single Window System of administration under Development Commissioner.
- Duty Free import of goods (No Custom Duty, IGST, compensation Cess, etc).
- No GST/Excise Duty/Central Sale tax on procurement of goods and services from Domestic Tariff Area(DTA).
- Supply to DTA on payment of Customs Duty, IGST, etc as in case of imports.
- Excellent Common Infrastructure facilities.

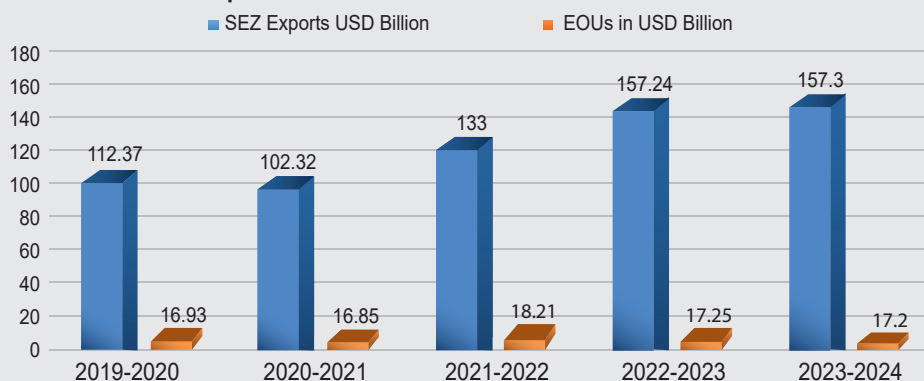
## EXPORT ORIENTED UNIT (EOUs)

- EOU can be set up anywhere in the country.
- EOU scheme is governed under Chapter 6 of the Foreign Trade Policy and Handbook of Procedures.
- It is like a Custom Bonded warehouse.
- Minimum investment of Rs One crore in Plant & Machinery.
- Duty free import of goods (No Custom Duty, IGST, compensation Cess, etc).
- Supplies of goods from DTA is treated as "deemed export" and hence GST will be refunded.
- Supplies to DTA on payment of GST / compensation cess. Duty benefits availed on inputs to be reversed.

## MEMBERSHIP EPCES

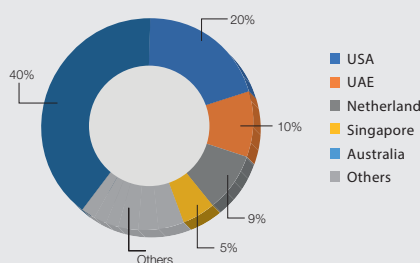
- Membership is Mandatory for EOU/SEZ Unit / SEZ Developer.
- Any EOU/SEZ Unit / SEZ Developer can become a member of EPCES.
- Please apply through the DGFT common online membership portal <https://epces.co.in/auth/login>, <https://www.dgft.gov.in/CP/>.
- Members are entitled for
  - Free Monthly Trade Bulletin.
  - Free quarterly Newsletter.
  - Free EPCES query answering service (mail to : [query@epcse.in](mailto:query@epcse.in)).
  - Resolution of Issues with Government.

## Exports Performance for EOUs and SEZs

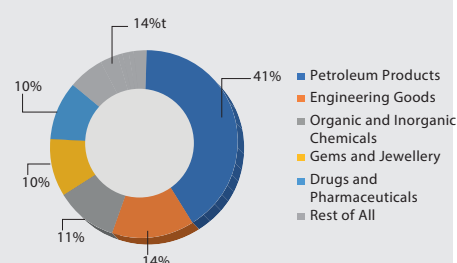


Approved SEZs	423
Notified SEZs	375
Operational SEZs	280
Notified SEZs Area	39,305.37 Ha
Investment in SEZs	\$ 6.92 Lakh Cr (\$85.6 Billion)
Approved Units in SEZs	5,711
Employment Generation	30.70 Lakh People
<b>Exports from SEZs (2023-24)</b>	<b>₹ 13.55 Lakh Cr (\$157.3 Billion)</b>
Contribution to total exports	20.2%
Goods Exports	\$63.04 Billion (14.4% of total goods exports)
Services Exports	\$94.33 Billion (27.8% of total services exports)
<b>Exports from EOUs (2023-24)</b>	<b>\$17.2 Billion</b>
Functional EOUs (as of 22.08.2022)	1,560
EOUs Contribution	1.85%

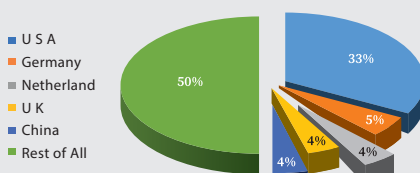
### SEZs Goods Exports Top 5 Countries



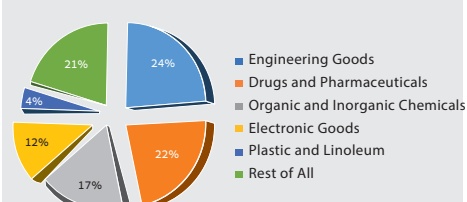
### SEZs Goods Exports Top 5 Sectors



### EOUs Goods Exports Top 5 Countries (2023-24)



### EOUs Goods Exports Top 5 Sectors (2023-24)



\*Source of Data: NSDL and Ministry of Commerce & Industry Activity Reports | 2023-24

## Export Promotion Council for EOUs & SEZs (EPCES)

- Set Up by the Ministry of Commerce and Industry in January 2003.
- A registered society dedicated to promoting exports from Special Economic Zones and Export Oriented Units.
- Administered by an elected Central Governing Council (CGC) and 7 Regional Governing Councils, with elections held every two years.
- A total of 5,971 members as of 31.03.2024, comprising 4,629 SEZ units, 958 EOUs, and 384 SEZ developers.
- Vice Chairman is directly elected by all members every two years.
- After serving a two-year term as Vice Chairman, the Vice Chairman is endorsed by the CGC to become Chairman for a further two-year term.

## Activities of EPCES

- Acting as a bridge between Industry and Government.
- Addressing members' queries related to SEZ Act/Rules, EOUs, Foreign Trade Policy, Indirect Tax, etc.
- Taking up problems of EOUs / SEZs with various Ministries / Departments and agencies of Central and State Governments.
- Organizing Open Houses / Seminars / Workshops / Webinars on areas of interest to members.
- Organizing and participating in trade fairs/exhibitions in India & Abroad.
- Organizing Buyer-Seller meets for promotion of exports.
- Publishing regular trade bulletins, news-magazine, updated Act, Rules, FTP, etc.
- Providing Financial Assistance to EOUs/SEZ Units through Market Access Initiative Scheme (MAI) for export promotion activities Abroad.
- Issue of Non preferential Certificate of Origin to exporters.
- Undertaking studies by experts on specific subjects relevant to members.

## Achievements of EPCES in Addressing Problems of SEZs & EOUs

- The Refund of Duties and Taxes on Export Products (RoDTEP) scheme has been extended to SEZs and EOUs via notification No. 70/2023 dated 08.03.2024. For EOUs, it is effective from 11.03.2024. In the case of SEZs, the scheme has been made effective from 01.07.2024, following the IT integration of SEZs with ICEGATE.
- Mandatory Quality Control Orders issued by the Ministry of Steel, Ministry of Textiles, Department for Promotion of Industry and Internal Trade, and the Department of Pharmaceuticals and Chemicals have been exempted for imports by SEZs and EOUs for export purposes, as per DGFT notification No. 71/2023-24 dated 11.03.2024.
- IT/ITES SEZs have been allowed to serve the Domestic Tariff Area through the insertion of new SEZ Rule 11B, by demarcating non-processing areas, as per notification No. GSR 881(E) dated 06.12.2023. Furthermore, following EPCES persuasion, clarifications have also been issued via Instruction No. 115 dated 09.04.2023.
- Hybrid working under SEZ Rule 43A has been extended until 31.12.2024.
- SEZ units have been exempted from the Safeguard Quantitative Restrictions imposed on the import of Isopropyl Alcohol, as per DGFT Policy Circular 4 dated 31.08.2023.
- Zero-rating benefit will continue to be available for lease rental and other charges collected by developers from units for space utilized in creating employee welfare facilities exclusively for SEZ unit employees (Department of Commerce letter dated 03.10.2023).
- SEZ units and EOUs have been exempted from the requirement of obtaining a "restricted import authorization" for the import of IT hardware restricted by Notification 23/2023 dated 03.08.2023. This exemption is allowed only for the captive consumption of the importing units (DGFT Policy Circular No. 6 dated 19.10.2023).
- DGFT, via Notification No. 56/2023 dated 01.01.2024, amended Para 2.31 of the FTP, providing a special exemption from restrictions on the movement of used IT assets (Laptops, Desktops, Monitors, Printers) from SEZ to DTA.
- IT/ITES developers have been permitted to install rooftop solar plants with fiscal benefits.



**Export Promotion Council for EOUs & SEZs**

## Key Pending Issues Taken up by EPCES

- SEZ reforms, including the reversal of duty exemption on inputs for supplies made to the Domestic Tariff Area (DTA) (instead of paying full customs duties on finished products), allowing SEZ units to receive payments in INR for services supplied to the DTA, and streamlining job work between SEZ and DTA, are being addressed. These reforms, previously proposed in a new DESH Bill, are now being proposed through amendments to the existing SEZ Act and Rules.
- Quick implementation of IT integration between SEZs and ICEGATE.
- Extension of the RoSCTL scheme (Chapters 61 and 62) as notified by the Ministry of Textiles to SEZs and EOUs.
- Reducing the compliance burden on SEZ units for transactions between SEZs and the Domestic Tariff Area (DTA) to ensure timely GST refunds for DTA supplies.
- Addressing challenges faced by Free Trade Warehousing Zones (FTWZs), such as incorporating the clarification from SEZ Instruction No. 60 dated 06.07.2010 into SEZ rules, providing clarity on Permanent Establishment and double taxation, and ensuring that services rendered by FTWZ units to foreign suppliers are treated as export of services under IGST Sec 2(6) and considered a “zero-rated supply” under IGST Sec 16(1)(a)

## Top 10 Manufacturing (Non IT/ITES ) SEZs

Goods Export - Top 10 SEZ						(in Mn \$)
Rank	SEZ	F.Y. 2022-23	F.Y. 2023-24	Growth (%)	% Share	
1	Reliance Jamnagar SEZ	30,255.7	26,393.6	-13%	41.9%	
2	SEEPZ SEZ	3,590.9	3,575.8	0%	5.7%	
3	Adani Ports and special Economic Zone	876.6	3,347.4	28t2%	5.3%	
4	Vedanta Aluminium Ltd.	2,973.0	2,666.7	-10%	4.2%	
5	GMR Hyderabad Aviation SEZ Ltd.	89.2	1,879.0	2007%	3.0%	
6	Surat SEZ	3,308.8	1,856.1	-44%	2.9%	
7	Indore SEZ	1,254.7	1,485.8	18%	2.4%	
8	Dahej SEZ	1,203.9	1,206.5	0%	1.9%	
9	Noida SEZ	689.6	1,200.2	74%	1.9%	
10	Kandla SEZ	1,860.7	1,108.9	-40%	1.8%	






## Top 10 IT/ITES SEZs

Services Exports - Top 10 SEZs						(in Mn \$)
Rank	SEZ	F.Y. 2022-23	F.Y. 2023-24	Growth (%)	% Share	
1	MIDC - Pune	4,275.9	4,702.7	10%	5.0%	
2	Tata Consultancy Services Ltd., Siruseri, Kancheepuram District	3,392.1	3,089.1	-9%	3.3%	
3	Information Technology Park Limited	2,043.9	2,390.2	17%	2.5%	
4	Cessna Business Park	1,701.6	2,372.2	39%	2.5%	
5	Manyata Embassy Business Park	2,804.4	2,328.0	-17%	2.5%	
6	Divyasree NSL Infrastructure Private Limited	2,016.3	2,326.2	15%	2.5%	
7	Electronics Corporation of Tamil Nadu (Kancheepuram)	2,789.1	2,223.8	-20%	2.4%	
8	RMZ Ecoworld Infrastructure Pvt. Ltd. (Formerly Adarsh Prime Projects)	1,903.9	2,112.1	11%	2.2%	
9	Bagmane Developers Pvt. Ltd. SEZ-II	3,105.3	2,103.6	-32%	2.2%	
10	DLF Info City Chennai Ltd.	2,081.6	2,084.9	0%	2.2%	

## TOP 10 EOUs

Goods Exports - Top 10 EOUs			
S.No.	Name of the Units	Export Turnover ( INR cr. )	State Location
1	Amneal Pharmaceuticals Pvt. Ltd.	2,295	Gujarat
2	Mylan Laboratories Ltd. Unit - FDF Unit W1	1,936	Maharashtra
3	Goodrich Aerospace Services Pvt. Ltd.	1,685	Karnataka
4	Aurobindo Pharma Limited- Unit-III (100% EOU)	1,684	Telangana
5	GE BE Private Limited	1,493	Karnataka
6	Sajjan India Limited	1,246	Gujarat
7	VISION RX LAB PRIVATE LIMITED (Formerly GKB Rx Lens Pvt. Ltd.)	1,162	Kolkata
8	SANDOZ PRIVATE LIMITED	1,160	Maharashtra
9	Emcure Pharmaceuticals Limited	1,151	Maharashtra
10	ATC Tires Pvt. Ltd. (100% EOU)	1,122	Gujarat

## KEY SEZs

SEZ Name	Theme	Thematic Details
 <b>Tata Boeing Aerospace Ltd</b>	<b>Aerospace SEZ Adibatla</b> <ul style="list-style-type: none"> <li>Transfer of Technology</li> <li>Hi-Tech</li> </ul>	Boeing's first equity venture in India, TBAL manufactures aerostructures for Boeing's AH-64 Apache helicopter, major step towards co-development of integrated systems in aerospace and defense in India.
 <b>Brandix India Apparel City-SEZ</b>	<b>Brandix India Apparel City - SEZ</b> <ul style="list-style-type: none"> <li>Labour Reforms</li> <li>Backward Area Development</li> </ul>	The BIAC facility houses almost the entire value chain for textiles and has created jobs for more than 16,000 women (76%). It has also created an enabling environment to sustain it with creche facilities, transportation and educational assistance for children and training programs, full time counsellors & free legal aid support etc.
<b>L&amp;T MBDA Missile Systems Limited</b>	<b>Coimbatore SEZ</b> <ul style="list-style-type: none"> <li>Technology Transfer</li> <li>Hi-Tech</li> </ul>	Manufacturing and supply of advanced missile systems including testing facility & launch systems, JV between Larsen & Toubro and French company MBDA, JV has resulted in technology transfer including access to proprietary machinery, calibration support, technical trainings etc. mpany is in the process of obtaining contracts for direct supply to Government of India.
<b>Biocon SEZ</b> 	<b>Biocon SEZ</b> <ul style="list-style-type: none"> <li>Hi-Tech</li> <li>API</li> </ul>	An innovation led bio-pharmaceutical company that develops biosimilars, API & generics, novel biologics and research services and exports to 126 countries.
 <b>Serum Institute of India</b>	<b>Serum Biopharma Park</b> <ul style="list-style-type: none"> <li>Hi-Tech</li> </ul>	First biotechnology park in India, established with the aim of manufacturing and supplying immuno biologicals, largest manufacturer of vaccinations globally, substantial focus on R&D, manufacture of vaccines and exporting anti - cancer products to the US and EU markets, have entered into new partnership with GAVI and BMGF to escalate the production of up to 100 million doses of COVID-19 vaccines for India and for 65 other countries.
 <b>Pranavam Aerospace</b>	<b>KIADB Aerospace SEZ</b> <ul style="list-style-type: none"> <li>Transfer of Technology</li> <li>Hi-Tech</li> </ul>	TechA UK-based company has invested in enabling acquisition of technology and machinery for Pranavam. Their team of experts is also helping its employees learn how to implement the technology.

## State Wise SEZs

Sl. No.	States / Uts	Formal Approvals	Notified SEZs	Total Operational SEZs
1	Karnataka	63	52	36
2	Telangana	63	57	37
3	Tamil Nadu	57	54	49
4	Andhra Pradesh	34	29	25
5	Kerala	26	22	20
6	Gujarat	25	21	21
7	Haryana	25	22	8
8	Uttar Pradesh	24	21	14
9	Madhya Pradesh	12	7	6
10	Goa	7	3	0
11	Other states (Rest of All)	88	69	60
	<b>Total</b>	<b>424</b>	<b>357</b>	<b>276</b>

## State Wise EOU

Sl. No.	States	Functional EOU
1	Karnataka	374
2	Tamil Nadu	256
3	Maharashtra	219
4	Gujarat	181
5	Telangana	122
6	Kerala	90
7	Andhra Pradesh	59
8	Haryana	49
9	Uttar Pradesh	46
10	Rajasthan	45
11	Other States (Rest of All)	119
	<b>Total</b>	<b>1560</b>

## KEY FUNCTIONARIES

Chairman		Director General	
EPCES Head Office	<b>Shri Srikanth Badiga</b> Director, Phoenix Infocity Pvt. Ltd. Plot No 1335, Road NO 45, Jubilee Hills Hyderabad, Tel 040 23555777, 23558888 Email: chairman@epces.in srikanth.badiga@phoenixindia.net	<b>Shri Alok Chaturvedi</b> A101, 10th Floor, Himalaya House, 23 Kasturba Gandhi Marg New Delhi-110001 • Tel +91 11 2332 9770 Email: dg@epces.in	
Region	Regional Chairman	Regional Director	
Cochin SEZ	<b>Shri K. K Pillai</b> Chairman & Managing Director Nikasu Frozen Products Email: kkpillai@nikasu.com	<b>Ms Supriya P</b> CSEZ Facilitation Centre (1st Floor) Plot No.13, CSEZ, Kakkanad, Kochi – 68203 Mobile: 9995385633 • E-mail: rdcsez@epces.in <b>Shri C U Poovaiah</b> , IRS (Retd) EPCES - Bangalore, Cochin Special Economic Zone, NO-120-C EPIP Ground Floor, CSEZ Office, Whietfield, Bangalore-560066 • Mobile: +91 94481 09277 E-mail: rdbangalore@epces.in	
Madras EPZ	<b>Shri Sivashanmugam Kumaresan</b> , Co-Founder RISHABA INDUSTRIES LLP situated at Plot No.19A, Engineering SEZ Swaranabhoomi, New Chennai Township SEZ, Seekinankuppam Village Chennai-603305	<b>Ms. S. Kalyani</b> MEPZ – Special Economic Zone Administrative Office Building, Tambaram, Chennai–600045 Tel: 044-22624466 • Mobile: +91 9840796403 E-mail:rdmepz@epces.in	
Noida SEZ	<b>Shri Sunil Puri</b> NSEZ Director Yaseen Lighting Pvt. Ltd. (SEZ) Multi Product SEZ of Mahindra World City, Jaipur E-mail: sunil@puriz.com	<b>Shri R.K Sharma</b> Noida Special Economic Zone, 1st Floor, Administrative Block Noida-Dadri Road, Phase II, Noida–201305 Tel: 0120-2463110 • Mobile: +91 9899167235 E-mail: rdnsez@epces.in	
SEEPZ SEZ	–	<b>Ms. Shyamali Banerjee</b> SEEPZ-Special Economic Zone Office No. 3, 3rd Floor Business Facilitation Centre, SEEPZ-SEZ Andheri (East) Mumbai-400096 • Tel: 022-28291343 Mobile: +91 9821195764 • E-mail: rdseepz@epces.in	
FALTA SEZ	–	–	
Kandla SEZ	–	<b>Mr Raveendranathan Pillai</b> Kandla Special Economic Zone, 13-A, Administrative Building Gandhidham, Kutch-370230, (Gujarat), Tel : 02836-253250 • Mobile: +91 9925228150 E-mail: rdkasez@epces.in	
VSEZ	<b>Shri Nilesh Upendra Jani</b> Director Phoenix Tech Zone Pvt. Ltd. E-mail: njani@phoenixindia.net	<b>Ch. S. S. Sekhar</b> Visakhapatnam Special Economic Zone, 2nd Floor, Administrative Building, Visakhapatnam Special Economic Zone Duvvada, Visakhapatnam-530046, Tel: 0891-2749334 • Mobile: +91 9866176962 E-mail: rdvsez@epces.in	



### Export Promotion Council for EOU & SEZs

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 Website: www.epces.in ☎ https://x.com/dgepces

### Important Links

• Dept. of Commerce	: <a href="https://commerce.gov.in">https://commerce.gov.in</a>
• DGFT	: <a href="https://www.dgft.gov.in">https://www.dgft.gov.in</a>
• SEZ Division	: <a href="http://sezindia.nic.in">http://sezindia.nic.in</a>
• SEZ Online	: <a href="https://sezonline-ndml.co.in">https://sezonline-ndml.co.in</a>
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• Ministry of Finance	: <a href="https://finmin.nic.in">https://finmin.nic.in</a>
• Certificate in Origin	: <a href="https://www.trade.gov.in">https://www.trade.gov.in</a>