

EPCES NEWS

Volume : 29 Issue : 22

July - September 2025



Commerce and Industry Minister Reviews Global Trade Dynamics with Export Promotion Councils



SEZs Zone-wise Goods Exports

(in Mn USD)

Rank	Zones	F.Y. 2024-25	July-24	July-25	Growth (%)	April-July 2024	April-July 2025	Growth (%)	Share (%)
1	Kandla SEZ	35,219	3325.1	3325.1	-42%	12,881	12,997	1%	57%
2	Visakhapatnam SEZ	13,357	1098.9	1098.9	-34%	3,853	2,533	-34%	11%
3	Falta SEZ	4,552	554.9	554.9	103%	1,386	1,934	40%	8%
4	SEEPZ Mumbai	5,559	464.4	464.4	36%	1,734	1,912	10%	8%
5	Noida SEZ	3,617	335.0	335.0	48%	925	1,448	57%	6%
6	MEPZ SEZ	3,850	460.2	460.2	19%	1,166	1,078	-8%	5%
7	Cochin SEZ	2,850	310.7	310.7	-23%	972	978	1%	4%
	Grand Total	69,004	6,414	4,966	-23%	22,917	22,879	0%	100%

SEZs Zone-wise Services Exports

(in Mn USD)

Rank	Zones	F.Y. 2024-25	July-24	July-25	Growth (%)	April-July 2024	April-July 2025	Growth (%)	Share (%)
1	Cochin SEZ	30,062	2,487	2,462	-1%	9,605	10,037	5%	44%
2	SEEPZ Mumbai	21,085	1,616	1,649	2%	7,302	6,838	-6%	30%
3	Visakhapatnam SEZ	19,408	1,501	1,781	19%	6,154	6,811	11%	30%
4	MEPZ SEZ	20,374	1,697	1,643	-3%	6,432	6,569	2%	29%
5	Noida SEZ	11,598	1,130	1,112	-2%	3,872	4,121	6%	18%
6	Falta SEZ	3,542	269	290	8%	1,141	1,191	4%	5%
7	Kandla SEZ	1,554	91	123	35%	569	570	0%	2%
	Grand Total	107,623	8,791	9,060	3%	35,076	36,137	3%	158%

EOUs Top 10 Sector-wise Goods Exports

(in Mn USD)

Rank	Sector/Product Group	F.Y. 2024-25	Mar'-24	Mar'-25	Growth (%)	F.Y. 2023-24	F.Y. 2024-25	Growth (%)	Share (%)
1	Engineering Goods	4,432	360	401	11%	1,393	1,570	13%	25.1%
2	Drugs And Pharmaceuticals	4,215	356	400	12%	1,324	1,536	16%	24.6%
3	Electronic Goods	2,223	203	236	16%	684	894	31%	14.3%
4	Organic And Inorganic Chemicals	2,924	222	258	16%	939	842	-10%	13.5%
5	Others	1,183	101	114	14%	385	392	2%	6.3%
6	Plastic And Linoleum	743	69	57	-17%	263	219	-17%	3.5%
7	Mica, Coal And Other Ores, Minerals Including Process	386	30	35	17%	126	142	12%	2.3%
8	Coffee	355	23	40	75%	107	137	28%	2.2%
9	Spices	390	31	32	4%	120	130	8%	2.1%
10	Man-Made Yarn/Fabs./Madeups Etc.	276	21	26	25%	82	93	13%	1.5%
	Rest of All	1,022	88	84	-5%	347	301	-13%	5%
	Grand Total	18,149	1,503	1,683	12%	5,770	6,257	8%	100.0%

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EPCES Bids Farewell to Shri Sunil Barthwal, Secretary, Department of Commerce (September 2022 – September 2025)



EPCES News

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

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Badiga Srikanth
Chairman, EPCES

Alok Vardhan Chaturvedi
Director General, EPCES

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Badiga Srikanth
Chairman, EPCES



Indian merchandise exports grew by 3% to US\$ 220.12 billion in H1 of FY2025–26, while services exports rose by 6.1% to US\$ 193.18 billion, taking total exports to US\$ 413.3 billion.



Dear Friends

Despite a choppy global market, our members kept finding ways to win. This quarter's progress is proof of that spirit. This period has tested the resilience of global trade systems and India's export ecosystem has stood up with remarkable adaptability.

Indian merchandise exports grew by 3% to US\$ 220.12 billion in H1 of FY2025–26, while services exports rose by 6.1% to US\$ 193.18 billion, taking total exports to US\$ 413.3 billion. Special Economic Zones recorded healthy growth too — SEZ merchandise exports rose 9% to US\$ 69 billion in FY2024–25. These numbers show that while headwinds persist, our exporters are sustaining volumes and seizing opportunities.

According to the WTO's October 2025 Global Trade Outlook, global merchandise trade volume grew by 4.9% in the first half of 2025, driven largely by robust demand for AI-related goods. However, the projection for 2026 has been revised downward to just 0.5%, reflecting the lingering impact of tariffs, geopolitical uncertainties, and shifting supply chains. The World Bank, too, has highlighted the fragility of global trade recovery amidst monetary tightening and regional conflicts. In this backdrop, EPCES's advocacy and interventions have become even more critical to protect and promote India's SEZ and EOU ecosystem.

I am pleased to report that our sustained engagement with policymakers has produced results that matter to our members. The RoDTEP scheme has been extended to March 31, 2026, and the APR filing deadline for SEZ units has been aligned with statutory timelines and moved to December 31, 2025. We have also secured key operational relief — EOUs no longer need to file manual returns (now automated via ICEGATE/IGCR) and SOFTEX filings for inter-SEZ service transfers have been waived.

We continue to press for important reforms such as permitting SEZ-to-DTA sales on a duty-foregone basis — a measure that can boost domestic sourcing and attract global manufacturers. Rising tariff barriers in markets like the U.S. remain a concern; to protect market access, we have proposed a temporary support mechanism including government co-sharing of tariff costs while alternate markets are developed. We are also pursuing recognition of MOOWR (bonded warehouse) supplies in SEZ net foreign exchange calculations so export accounting reflects modern trade realities.

A practical outcome of our interventions concerns a developer request handled by EPCES. We took up the case of M/s Accenture Solutions Pvt. Ltd (developer: M/s Gigaplex Estate Pvt. Ltd) seeking conversion of an area demarcated as Non-Processing Area (NPA) back to Processing Area (PA). The Ministry has now clarified that demarcation between NPA and PA falls under Rule 11 and is within the authority of the Development Commissioner, subject to the condition that the applicant developer has no claim for any duty refund. Developers may therefore seek the Development Commissioner's approval in such cases — a welcome, clarifying step for many regional projects.

In October, we had the honour of bidding farewell to Shri Sunil Barthwal and welcoming Shri Rajesh Agrawal as the new Commerce Secretary. We look forward to working closely with Shri Agrawal to push forward pending reforms. I am also pleased to report that elections under the amended Articles of Association were successfully completed — congratulations to Shri Sunil Rallan on his election as Vice-Chairperson and to all newly elected CGC and RGC members.

Our regional offices play a major role in the functioning of the council. Under the stewardship of our DG, regional offices have been highly active — holding regular interactions with members, running workshops and knowledge sessions, and resolving field issues promptly. We will shortly begin upgrading the Regional Governing Council offices and strengthening them with the necessary resources to serve you better.

Friends, the road ahead will require agility and alignment. Multilateral institutions project continued uncertainty through 2026, especially for developing economies. But with proactive policymaking, collaborative leadership, and an innovation-led export strategy, SEZs and EOUs can remain strong pillars of India's global trade. I welcome your feedback and urge you to stay engaged as we take EPCES into the next chapter of growth.

Warm regards,

Badiga Srikanth

Dear Members,

According to WTO, the volume of world merchandise trade grew 4.9% year-on-year in the first half of 2025. The value of world merchandise trade was up 6% year-on-year in the first six months of 2025. Trade growth drivers in the first half included the frontloading of imports in North America leading to higher inventory levels and favourable macroeconomic conditions such as disinflation, supportive fiscal policies, and strong growth in emerging markets. AI-related goods-including semiconductors, servers, and telecommunications equipment-drove nearly half of the overall trade expansion in the first half of the year, rising 20% year-on-year in value terms. In its latest "Global Trade Outlook and Statistics" report published on 7.10.2025, WTO has predicted that trade volume growth in 2025 would stand at 2.4%, up sharply from a previous estimate of 0.9% in the trade body's August report. The outlook for next year is not so rosy, however, with the organization slashing its previous expectation of 1.8% trade volume growth next year to a lackluster 0.5% indicating that the tariff impact has shifted into 2026.

World Commercial Services export growth is now expected to slow from 6.8% in 2024 to 4.6% in 2025 and 4.4% in 2026. These estimates are slightly stronger than the April forecast

During H1, FY 2025-26, Indian merchandise exports grew marginally by 3% to US\$ 220.12 billion, while services exports are expected to grow by 6.1 % to US\$ 193.18 billion, thus overall exports increasing by 4.45 % to US\$ 413.3 billion. As regards SEZs, during April to July period, merchandise exports remained at the level of last year at US\$ 23 Billion while services export grew by 3% to US\$ 36 billion.

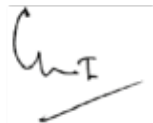
On constant follow-up by the EPCES, D/o Commerce has extended the due date of filing of APR by SEZ units to 31.12.2025, RoDTEP extended to 31.3.2026, discontinued filing of manual returns by EOUs following online filing under automation of IGCR on ICEGATE and clarification that there is no need of filing of SOFTEX return for supply of software services from one SEZ unit to another SEZ unit. Long pending reform of SEZ to DTA on duty foregone basis is still under discussion with D/o Revenue as they fear that DTA units might be adversely affected. Let's first await the Cabinet approval for the same.

EPCES organised a small informal function to bid farewell to Shri Sunil Barthwal, former Commerce Secretary who superannuated on 30.9.2025 and to welcome Shri Rajesh Agrawal, the new Commerce Secretary. EPCES called on the new Commerce Secretary and apprised him of the problem being faced by the SEZs and EOUs.

Further, with the Government's approval of the new Articles of Association, elections for the Central Governing Council (CGC), Regional Governing Councils (RGCs), Vice Chairperson, and Regional Vice Chairpersons have been held during July-August 2025. EPCES welcomes Shri Sunil Rallan, CMD, J Matadee Free Trade Zone Pvt Ltd. as the new Vice Chairperson of the Council. EPCES also welcomes the newly elected members of the Central and Regional Governing Councils and the Regional Vice Chairpersons.

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



Indian merchandise exports grew marginally by 3% to US\$ 220.12 billion, while services exports are expected to grow by 6.1 % to US\$ 193.18 billion, thus overall exports increasing by 4.45 % to US\$ 413.3 billion.





Commerce & Industry Minister Reviews Global Trade Dynamics with Export Promotion Councils and Industry Associations

Union Minister of Commerce and Industry, Shri Piyush Goyal, chaired a meeting with Export Promotion Councils (EPCs) and Industry Associations on 3.9.2025 to address rising global tariffs, explore solutions, and chart a path forward amid shifting trade dynamics. Shri Rajesh Agrawal, the then Commerce Secretary designate and Special Secretary, Shri Ajay Bhadoo, DGFT and other senior officials of Commerce Ministry. The meeting saw the participation of representatives of EPCs and Industry Associations.

The discussions primarily centred on recent developments regarding tariff increases on certain Indian products. Exporters and industry representatives highlighted the challenges posed by these tariff barriers, their impact on the competitiveness of Indian goods in key international markets, and emphasized the need for targeted, sector-specific interventions. EPCs and

industry associations from sectors including Textiles, Apparel, Engineering, Gems & Jewellery, Leather, Medical Devices, Pharmaceuticals, Agriculture, and Services raised sector-specific concerns. They raised the following challenges being faced by the exporters:

- i. Availability of the steel at Export parity price
- ii. Some sort of mechanism to be devised to safeguard Indian exporters regarding EU Carbon Border Adjustment Mechanism (CBAM)
- iii. Early finalization of Export Mission and restoration of Interest Equalisation scheme
- iv. More than 30% Discounts being asked by the US customers on the exported goods to high counter US Tariff.
- v. Extension of EO period for Advance Authorization holders

- vi. Need for a Focus market scheme for at least 6 months with 10% incentive for US exports
- vii. Indian Handicrafts to US markets are now costlier by 25-30% as compared to exports from Vietnam, Indonesia and Malaysia. Livelihood of 7 lac artisans is at stake due to the imposition of the tariffs by USA on India
- viii. Government should share a burden of 1/3rd of the increased tariff to help exporters for a short-term period
- ix. Export obligation of imported gold be increased beyond 90 days as adhering to this timeline in this situation looks impossible as USA is the biggest market for Indian exporters in Gems and Jewelry sector.

EPCES had invited some exporters who were facing challenges in exports to US. EPCES and the member raised the following additional points:

- i. SEZ to DTA sale should be allowed on duty foregone basis as is allowed in US, UK, China, Indonesia, Vietnam. Thailand.
- ii. Reverse job work (SEZ units doing job work for DTA units) should be allowed freely.
- iii. M/s Golden Peacock suggested that till November a direct benefit of 10% of FOB value

of exports be extended to the exporters to US as they have huge exposure to US

- iv. M/s Karna Apparel apprised that they are compelled to close down the business due to such high US tariff. Govt should provide at least 10% incentive for US exports for at least for 5-6 months.
- v. It is to be noted that once buyer is lost, it's very difficult to take them back even if the situation gets normal in a couple of months. Thus, the need of hour is to retain buyers.

Emphasising a proactive approach, the Minister highlighted ongoing efforts to find long-term solutions in the national interest. He urged exporters to upgrade product quality, align with global standards, diversify supply chains, and explore alternate markets. The Minister emphasized that India's long-term goal is to strengthen domestic manufacturing, boost exports. He assured EPC and industry representatives that the Government remains committed to providing a supportive ecosystem through ease of doing business initiatives, targeted trade support, and timely policy interventions to mitigate the impact of rising tariff measure

Quick Estimates of Top 10 Major Commodities – September 2025

TRADE EXPORTS

Sl. No	Commodities	Value in Million USD				% Change	
		Sep'24	Apr-Sep'24	Sep'25	Apr-Sep'25	Sep'25	Apr-Sep'25
1	Engineering Goods	9,826	56,343	10,115	59,357	3	5
2	Petroleum Products	4,302	36,648	4,957	30,634	15	-16
3	Electronic Goods	2,070	15,640	3,116	22,200	51	42
4	Drugs & Pharmaceuticals	2,555	14,449	2,621	15,382	3	6
5	Organic & Inorganic Chemicals	2,335	14,126	2,376	14,244	2	1
6	Gems & Jewellery	2,824	13,944	2,836	14,201	0	2
7	RMG of all Textiles	1,110	7,506	998	7,763	-10	3
8	Cotton Yarn/Fabs./made-ups, Handloom Products etc.	1,053	5,950	931	5,796	-12	-3
9	Rice	694	5,121	925	5,635	33	10
10	Plastic & Linoleum	792	4,423	697	4,368	-12	-1
	Rest of All	6,517	39,528	6,814	40,542	5	3
	Total	34,079	2,13,678	36,384	2,20,124	7	3

Exports Include Re- Exports

The figures for Sep 25 are provisional

Total is inclusive of Component "Other"

Quick Export Estimates of Top 10 Countries – September 2025

TRADE EXPORTS

Sl. No	Countries	Value in Million USD				% Change	
		Sep'24	Apr-Sep'24	Sep'25	Apr-Sep'25	Sep'25	Apr-Sep'25
1	USA	6,206	40,417	5,466	45,820	-12	13
2	U A E	2,876	17,200	3,576	18,815	24	9
3	Netherland	2,013	13,167	1,606	10,568	-20	-20
4	China P Rp	1,095	6,899	1,469	8,414	34	22
5	Uk	988	7,270	1,106	6,829	12	-6
6	Germany	877	5,078	974	5,667	11	12
7	Bangladesh Pr	858	5,211	1,056	5,547	23	6
8	Singapore	835	6,470	626	5,509	-25	-15
9	Saudi Arab	824	5,464	942	4,993	14	-9
10	Brazil	596	3,592	750	3,821	26	6
	Rest of All	16,910	1,02,910	18,814	1,04,140	11	1
	Grand Total	34,079	2,13,678	36,384	2,20,124	7	3

The figures for Sep 25 are provisional

Grand Total is inclusive of all Countries

Quick Estimates of Top 10 Major Commodities – September 2025

TRADE IMPORT

Sl. No	Commodities	Value in Million USD				% Change	
		Sep'24	Apr-Sep'24	Sep'25	Apr-Sep'25	Sep'25	Apr-Sep'25
1	Petroleum, Crude & products	14,905	93,051	14,034	92,124	-6	-1
2	Electronic goods	8,509	48,084	9,825	56,151	15	17
3	Machinery, electrical & non-electrical	4,571	26,053	5,001	29,615	9	14
4	Gold	4,647	29,038	9,615	26,515	107	-9
5	Transport equipment	2,554	16,908	2,623	15,578	3	-8
6	Organic & Inorganic Chemicals	2,427	14,801	2,331	14,583	-4	-1
7	Non-ferrous metals	2,100	12,856	2,441	14,194	16	10
8	Coal, Coke & Briquettes, etc.	2,296	17,409	1,920	14,092	-16	-19
9	Artificial resins, plastic materials, etc.	1,903	11,682	1,945	11,800	2	1
10	Iron & Steel	2,017	11,294	1,864	11,139	-8	-1
	Rest of All	12,807	77,676	16,930	89,318	32	15
	Grand Total	58,737	3,58,853	68,529	3,75,107	17	5

Note 1: Imports include Re-Imports.

Note 2: The figures for SEP'25 are provisional.

Note 3: Total is inclusive of component 'Other'.

Quick Export Estimates of Top 10 Countries – September 2025

TRADE IMPORT

Sl. No	Countries	Value in Million USD				% Change	
		Sep'24	Apr-Sep'24	Sep'25	Apr-Sep'25	Sep'25	Apr-Sep'25
1	China	9,726	56,529	11,316	62,886	16	11
2	U A E	4,991	29,173	6,630	33,031	33	13
3	Russia	5,602	33,610	4,667	31,125	-17	-7
4	USA	3,566	23,475	3,986	25,595	12	9
5	Saudi Arab	2,371	13,874	2,818	15,203	19	10
6	Iraq	2,407	14,358	1,868	13,060	-22	-9
7	Hong Kong	2,368	9,773	2,540	11,726	7	20
8	Singapore	1,843	10,650	2,038	11,717	11	10
9	Japan	1,659	9,361	2,013	10,915	21	17
10	Korea Rp	1,834	10,699	1,744	10,905	-5	2
	Rest of All	22,371	1,47,351	28,909	1,48,944	29	1
	Grand Total	58,737	3,58,853	68,529	3,75,107	17	5

The figures for Sep 25 are provisional



EPCES Calls on the New Commerce Secretary Shri Rajesh Agarwal, Presents Key Challenges Facing SEZs and EOUs.



EPCES Chairman Shri Badiga Srikanth, Vice Chairman Shri Sunil Rallan, and CGC members Shri Vilas Gupta and Shri Sunil Puri called on the new Commerce Secretary, Shri Rajesh Agarwal, in Vanijya Bhawan on 7.10.2025 and congratulated him for taking over as the Commerce Secretary. They conveyed best wishes of the EPCES members for his successful and glorious tenure.

The new Commerce Secretary held detailed discussions regarding the proposal of having SEZ to DTA on duty foregone basis and the challenges they are facing in convincing D/o Revenue. The concern regarding the adverse impact on DTA units was also discussed. Shri Vimal Anand, Joint Secretary (SEZ) was also present. Shri Sunil Rallan, Vice Chairman informed about the potential

investment by Nike authorised manufacturers (Lotus Footwear Enterprises and East Wind Footwear Company, subsidiaries of Taiwan based Feng Tay Enterprises) in Cheyyar SEZ and SIPCOT Industrial Park in Tamil Nadu. He told the Commerce Secretary that Nike and Adidas shoes for Indian markets are being imported from Vietnam. If SEZ to DTA on duty foregone basis is allowed, they will expand their capacity in Indian SEZs and supply to Indian market in addition to meeting global demands. Manufacturers in apparel and other sectors in Indian SEZs have to import from Sri Lanka, Vietnam and other countries to serve Indian market rather than serving from their factories in Indian SEZs. India is losing investment and employment generation on account of these anomalous policies which do not make business sense. Shri Alok Chaturvedi, Director

General said besides these major issues, there are several issues impacting Ease of Doing Business in Indian SEZs and EOUs. He handed over a list of important issues to the Commerce Secretary.

- i. Import Policy restrictions should not be applicable to imports by SEZs and EOUs. All non-prohibited goods are allowed to be imported into SEZs and EOUs as per SEZ Rule 27(1) (for SEZs) and para 6.01 (d) of FTP 2023 (for EOUs). They should apply only when goods are supplied into Domestic Tariff Area (Domestic Market), Therefore, DGFT may issue a general order/notification in this regard.
- ii. Steel and other Import Monitoring System are against the concept of EoDB as detailed imports data is already available to the Government through DGCIS. Even if these IMS 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 as it leads to double / wrong counting of imports. QCOs should not be clubbed with Steel Import Monitoring System as it is done by Customs at the time of import in respect of all other products. Non-issue of NOC by Steel Ministry is effectively putting import ban which is not the purpose of Import Monitoring Systems.
- iii. Export Duty should not be levied on DTA to SEZ Supplies
- iv. Including landholders who are part of Joint Development Agreement as Developers/SEZ entities
- v. Endorsement under Rule 30(4) of DTA invoices by SEZ SO/AO should be streamlined. It should

be made automatic and online by linking with GSTN so that DTA suppliers to SEZs are able to get refund of ITC.

- vi. Inclusion of FTWZ in the list of ports permitted to import of new cars
- vii. 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
- viii. 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
- ix. Including MOOWR units also in SEZ Rule 53 A:(j) for Net Foreign Exchange Earnings
- x. Advice to AD Banks for allowing advance remittance to SEZ units for direct import of gold from abroad for export purposes
- xi. Difficulty in implementation of Instruction No 117 dated 24.9.2024 regarding new FTWZ Operational Framework
- xii. Rollout of ICEGATE in SEZs should be streamlined as several EoDB problems are being faced even after more than one year of rollout.
- xiii. Problems in IGCR automation in EOUs should be addressed as still EOUs are facing in filing electronic returns and getting bon recredit even after one year of rollout.
- xiv. Permitting IT/ITES developers for installation of RoofTop Solar Power plants as part of infrastructure/authorised operations for providing electricity in common areas.
- xv. Amendment in EOU provisions (Para 6.06(c) (II) and (iii) in line with revised EO periods and provision for extension of EO period specified for spices and herbs for AA vide DGFT PN 19 dated 29.8.2024 (email dated 6.9.2024)
- xvi. Issuance of EBRC by DGFT for exports by FTWZ units on behalf of their foreign clients

The Commerce Secretary assured that he will go through these issues and will address them in a systematic manner. He will also review the progress on a regular basis and during the meeting of the Board of Approval. He also assured that he will also have BoA meeting outside Delhi and have open house session and field visits to the units after BoA meeting.

Shri Badiga Srikanth , Chairman, EPCES thanked the Commerce Secretary for sparing so much time from his busy schedule and handed over a memento as a token of appreciation.



EPCES Bids Farewell to Shri Sunil Barthwal, outgoing Commerce Secretary and Welcomes Shri Rajesh Agrawal, New Commerce Secretary



EPCES organised a small function on 6 October 2025 at the Taj Mahal Hotel to bid farewell to Shri Sunil Barthwal, the outgoing Commerce Secretary and to welcome Shri Rajesh Agrawal, the new Commerce Secretary. The function was graced by Shri Santosh Sarangi former DGFT and now Secretary, M/o New and Renewable Energy, Shri K. Skandan (IAS, Retd.), Shri Shashank Priya, Member, CBIC, Shri Ajay Bhadoo, DGFT, Shri Ranjan Khanna and Shri Abhay Singh, Pr ADGEP, Shri Apupam Prakash, Joint Secretary (Customs), and other high officials from D/o Commerce and D/o

Revenue. From the EPCES side, Shri Badiga Srikanth, Chairman, Shri Sunil Rallan, Vice Chairman and Shri Vilas Gupta, CGC member, Shri Sunil Puri, Regional Chairman, NSEZ, along with other council members and industry representatives were present. In his opening remarks, Shri Alok Chaturvedi, DG EPCES spelt out Shri Barthwal's key initiatives such as coverage of SEZs and EOUs under the RoDTEP scheme, exemption to SEZs and EOUs from the mandatory QCOs, holding BoA meeting outside Delhi, etc. He also welcomed Shri Rajesh Agrawal, the new Commerce Secretary and appreciated his crucial role as lead negotiator in India-US Bilateral Trade Agreement negotiations.



In his remarks, Shri Agrawal assured that he will continue the initiatives taken by Shri Barthwal and will also follow up all pending issues. Shri Barthwal recalled developments during his tenure and thanked EPCES for its help in policy formulation and conveyed best wishes for the Council's future endeavours. The programme concluded with a presentation of a memento and plant to Shri Barthwal and Shri Rajesh Agrawal as a token of appreciation and respect followed by a vote of thanks from the Chairman and Vice Chairman EPCES wishing Shri Barthwal a healthy and happy post retirement life.



New RoDTEP Committee Constituted for Fixation of RoDTEP/RoSCTL Rates

Government vide CBIC (Drawback Division) Order dated 1.10.2025, has constituted a committee to review the notified rates of remission under the Remission of Duties and Taxes on Exported Products (RoDTEP) scheme and Rebate of State and Central Taxes and Levies (RoSCTL) scheme. The Committee is called the RoDTEP Committee, 2025 and comprises the following:

- Shri Neeraj Kumar Gupta, Secretary (Retd), Government of India - Chairman
- Shri Shri S.R. Baruah, Pr. Chief Commissioner of Customs and Central Excise (retd.) Member
- Shri Vivek Ranjan, Member, CBIC (Retd.) – Member

The Committee will recommend the ceiling rates under RoSCTL and RoDTEP schemes for DTA, AA,

EOU and SEZ exports after taking into consideration the incidence of such duties/ taxes/ levies on DTA, AA, EOU and SEZ exports and other relevant factors.

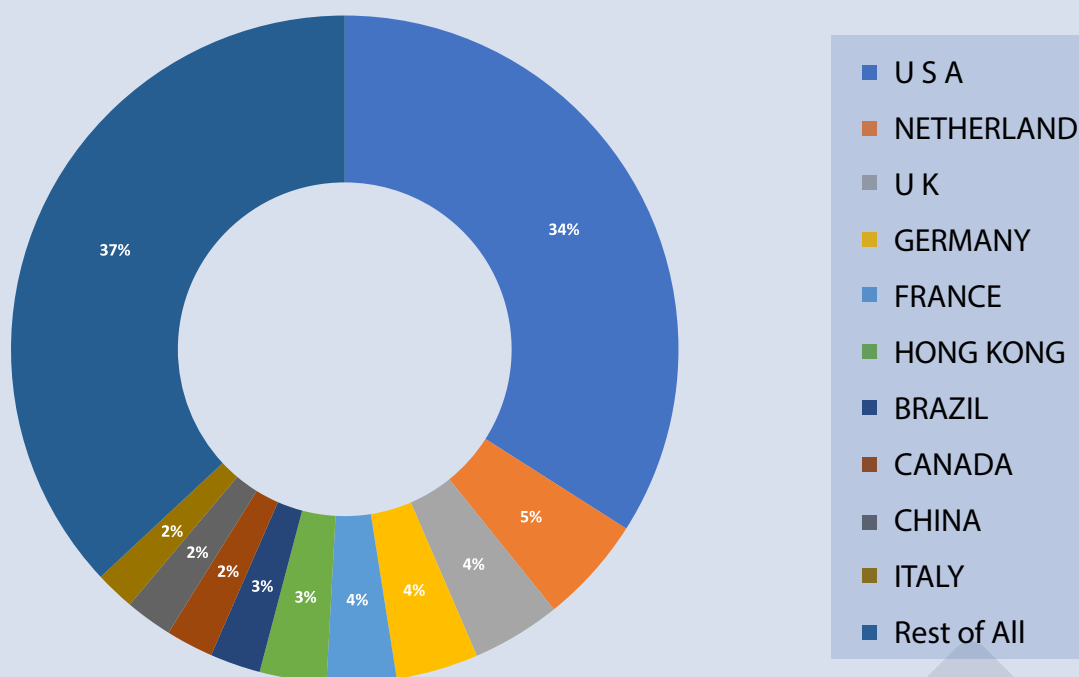
The Committee, in its meeting held on 9.10.2025, has adopted a draft format for submission of data by trade and have sought comments on the draft format from the EPCs/exporters by 24.10.2025 by email to rodtep.dbk@gov.in .

The Committee is considering the period for which the audited data is to be furnished by the EPC/ Exporters as 1.4.2022 to 31.3.2025.

The Committee is also a stakeholder consultation with EPCs on 30.10.2025 at 3 pm in Vanijya Bhawan.

Members are requested their comments on the draft format as circulated by the due date.

Top 10 Sectors- Merchandise Exports during April-July 2025



F.No. CBIC-140602/5/2025-Drawback Section-CBIC

Government of India
Ministry of Finance, Department of Revenue
Central Board of Indirect Taxes & Customs Drawback Division

4th Floor, Jeevan Deep Building,
Parliament Street,
New Delhi – 110001.
Dated. 01.10.2025

ORDER

Subject: Constitution of RODTEP Committee 2025, to review the notified rates under the RoDTEP and RoSCTL schemes. -reg.

Government hereby constitutes a committee to review the notified rates of remission under the Remission of Duties and Taxes on Exported Products (i.e. RODTEP) scheme and Rebate of State and Central Taxes and Levies (i.e. ROSCTL) scheme. The Committee shall be called the RODTEP Committee, 2025 (i.e. the Committee) and comprise of the following:-

- i. Shri Neeraj Kumar Gupta, Secretary (Retd), Government of India - Chairman
- ii. Shri Shri S.R. Baruah, Pr. Chief Commissioner of Customs and Central Excise (ret'd.) - Member
- iii. Shri Vivek Ranjan, Member, CBIC (Retd.) - Member

2. The Terms of Reference of the Committee shall be as follows: -

- (a) To interact with the administrative Ministries, Export Promotion Councils, Commodity Boards, Trade Bodies and other stakeholders to elicit their views on the ROSCTL & RoDTEP rates for exports by Domestic Tariff Area (DTA,) Export Oriented Units (i.e. EOU) and Special Economic Zones (i.e. SEZ) units and exports under Advance Authorization (i.e. AA) scheme;
- (b) To work out the modalities for calculation of duties/ taxes/ levies at the Central, State and Local level, borne on the exported product, including prior stage cumulative indirect taxes on goods and services used in the production of exported product and such indirect duties/ taxes/ levies in respect of distribution of exported product and recommend in their report the ceiling rates under RoSCTL and RoDTEP schemes for DTA, AA, EOU and SEZ exports. The Committee may take into consideration the incidence of such duties/ taxes/ levies on DTA, AA, EOU and SEZ exports and other relevant factors as deemed fit;
- (c) To give supplementary report/ recommendations on issues or representation, if any, arising after notification of the revised rates consequent to the report of the Committee.
- (d) To examine whether any further modifications are needed in the existing rates/caps for items covered under the RODTEP, ROSCTL schemes and the Drawback Schedule which have undergone change, either in description or Customs Tariff heading, consequent to the changes brought about in the Customs Tariff Schedule with effect from 01.05.2025.

3. For discharging the above Terms of Reference, the Committee will –

- (a) Determine the methodology;

-
- (b) Decide the modalities of holding deliberations and meetings with the stake holders;
 - (c) Conduct field visits and study specific production processes as it may consider necessary;
 - (d) Provide documentation and calculation or worksheets, supporting the suggested ceiling rates as part of its report
4. The Committee will submit its main report to the Government by 31.03.2026. A supplementary report, if required, may be submitted within six weeks of notification of the revised rates under the RODTEP and ROSCTL schemes, respectively, keeping in view any post-notification issues.
 5. The members of the Committee are entitled to TA/DA as applicable to Group 'A' officers of equivalent status of its meetings with stakeholders or field visits which the Committee decides to undertake. The members are also entitled to a sitting fee of Rs.5,000/- (Rupees Five Thousand only) per member per day of sitting. For sittings in Delhi, the members are also entitled for admissible local conveyance. All expenses incidental to the functioning of the Committee, including office expenses, shall be met from the Budget of the Department of Revenue - Grant No.35. It has concurrence of AS & FA.
 6. Joint Secretary (Drawback) shall be the Secretary to the Committee, which shall be serviced by the Drawback Division of CBIC in the Department of Revenue, Ministry of Finance.

Digitally signed by
Vissapragada Venkata Phanindra
Date: 01-10-2025 12:30:01

Phanindra Vissapragada
Under Secretary (Drawback Division)

To

1. Shri, Neeraj Kumar Gupta, Chairman, RoDTEP Committee, 2025.
2. Shri S.R. Baruah, Member, RoDTEP Committee, 2025.
3. Shri. Vivek Ranjan, Member, RoDTEP Committee, 2025.
4. Joint Secretary (Drawback)-cum-Secretary, RODTEP Committee, 2025, Department of Revenue, Ministry of Finance.

Annexure B

Format for submitting part 1 data for RoDTEP & RoSCTL		
Format for submitting data for RoDTEP & RoSCTL Part 1 - General Information (To be furnished by individual manufacturer/ manufacturer-exporter at the factory level)		
Sl. No.	Item Field	Data to be filled
1	Name of the Manufacturer/ Manufacturer Exporter	
2	Type of Unit (DTA/SEZ/EOU)	
3	Complete Address of the Manufacturing unit	
4	Name and designation of the contact person alongwith working office email	
5	Mobile number of the contact person	
6	IEC/PAN	
7A	Total sale value of all goods from the factory (Domestic and Export)	Rs. in Cr.
7B	Total value of exports (This will include sale to merchant exporters under the 0.1% scheme (vide notification no. 40/2017 and 41/2017))	Rs. in Cr.
8	Period of Export	01.04.2024 to 31.03.2025
9	Cost of Inbound Transport:	
9A	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of all goods (Inbound Transportation) (By Road)	Rs. in Cr.
9B	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of all goods (Inbound Transportation) (By Rail)	Rs. in Cr.
9C	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of all goods (Inbound Transportation) (By Air - for transport within India)(Excluding freight charges from port of export in foreign country to the port of import in India)	Rs. in Cr.
9D	Total transportation cost actually incurred with respect to process of procuring raw materials, consumables, spares for manufacture of all goods (Inbound Transportation) (By Coastal shipping/Inland waterways). (Excluding freight charges from port of export in foreign country to the port of import in India)	Rs. in Cr.
10	Cost of Outbound Transport:	
10A	Total transportation cost actually incurred with respect to process of transporting all export goods from factory to the gateway port (Out bound Transportation) (By road)	Rs. in Cr.
10B	Total transportation cost actually incurred with respect to process of transporting all export goods from factory to the gateway port (Out bound Transportation) (By rail)	Rs. in Cr.
10C	Total transportation cost actually incurred with respect to process of transporting all export goods from factory to the gateway port (Out bound Transportation) (By Air - for transport within India) (Excluding freight charges from port of export in India to the destination port)	Rs. in Cr.

10D	Total transportation cost actually incurred with respect to process of transporting all export goods from factory to the gateway port (Out bound Transportation) (By Coastal shipping/Inland waterways) (Excluding freight charges from port of export in India to the destination port)	Rs. in Cr.
11	Electricity Duty:	
11A	Total Electricity consumed in units (KWh) for manufacture of all goods in the reference period	KWh
11B	Rate of Electricity Duty	Rs. per KWh
11C	Total Electricity Duty paid for manufacture of all goods in the reference period	Rs. in Cr.
12	Stamp Duty:	
12A	Stamp Duty paid for relevant Export Documents	Rs. in Cr.

Part - 2 Export Product level data (For RoDTEP only) (Part - 2 for each Export Product needs to be submitted Separately)		
Sl. No.	Item Field	Data to be filled
1	HS Code of the Export Product at 8 digit	(mention only one HS Code)
1A	Drawback Sr. No. (if claimed)	
2	Unit Quantity Code (UQC#) of Exported Product /Unit of Measurement	
3	Exact Description of the Product as per Shipping Bill(s)	(mention only one export product)
4	Domestic Clearance of Goods	
4A	Quantity of product cleared /sold in domestic market during reference period (in UQC#)	
4B	Value of product cleared /sold in domestic market during reference period	Rs. in Cr.
5	Export Clearance of Goods *	
5A	Quantity of product exported during reference period (in UQC#) *	
5B	FOB value of product exported during reference period*	Rs. in Cr.
6	Incidence of Taxes/ Duties/Levies Borne by the Export Product on account of prior stage cumulative taxes on raw materials/ inputs consumed in the manufacture of exported product : (Incase any byproducts are produced in the manufacturing process of the export product, provide details thereof (quantity, per unit sale value) as an annexure.	

		HS Code of the Input/ Raw Material	Description of the Input	Quantity of Input Used in the Manufacture of per unit of Export Product	UQC(Standard Unit of Measurement as given in Customs Tariff for the said HS Code)	Value of Input Used in the Manufacture of per unit of Export Product (In Rs)	Indigenous Ratio (%) - in percentage of inputs procured domestically for manufacture
6A	Input 1						
6B	Input 2						
6C	Input 3						
6D	Input 4						
6E	Input 5						
6F	Input ... (Add more if required)						
7	Any other Tax (with justification) **	Rs. in Cr.					
8	Taxes/ Duties per unit of Raw Material (only for farm sector including raw cotton)						
8A	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs. in Cr.					
8B	Embedded CGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs. in Cr.					
8C	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods(For farm products only)	Rs. in Cr.					
9	Remarks						
	Notes * This will include sale to merchant exporters under the 0.1% scheme (vide notification no. 40/2017 and 41/2017) ** Including Municipal taxes, Taxes paid under the Biological Diversity Act, 2002 as amended, etc. Data needs to be given for each tax separately alongwith the corresponding legislative provisions and supporting documents. #UQC should be the standard unit of measurement as given in Customs Tariff for the said HS Code.						

Part - 3 Export Product level data (For RoSCTL only)
(Part - 3 for each Export Product needs to be submitted Separately)

Sl. No.	Item Field	Data to be filled					
1	Drawback Sr. No.	(mention only one Drawback Sr. No)					
1A	HS Code (s) of the Export Product at 8 digit						
2	Unit Quantity Code (UQC#) of Exported Product /Unit of Measurement						
3	Exact Description of the Product as per Shipping Bill(s)	(mention only one export product)					
4	Domestic Clearance of Goods						
4A	Quantity of product cleared /sold in domestic market during reference period (in UQC#)						
4B	Value of product cleared /sold in domestic market during reference period	Rs. in Cr.					
5	Export Clearance of Goods *						
5A	Quantity of product exported during reference period (in UQC#) *						
5B	FOB value of product exported during reference period*	Rs. In Cr.					
6	Incidence of Taxes/ Duties/Levies Borne by the Export Product on account of prior stage cumulative taxes on raw materials/ inputs consumed in the manufacture of exported product : (Incasse any byproducts are produced in the manufacturing process of the export product, provide details thereof (quantity, per unit sale value) as an annexure.						
		HS Code of the Input/ Raw Material	Description of the Input	Quantity of Input Used in the Manufacture of per unit of Export Product	UQC(Standard Unit of Measurement as given in Customs Tariff for the said HS Code)	Value of Input Used in the Manufacture of per unit of Export Product (In Rs)	Indigenous Ratio (%) - in percentage of inputs procured domestically for manufacture

6A	Input 1						
6B	Input 2						
6C	Input 3						
6D	Input 4						
6E	Input 5						
6F	Input ... (Add more if required)						
7	Any other Tax (with justification) **	Rs. in Cr.					
8	Taxes/ Duties per unit of Raw Material (only for farm sector including raw cotton)						
8A	VAT on fuel used in farm sector (for farm products and for product made from farm products only)	Rs. in Cr.					
8B	Embedded CGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods (For farm products only)	Rs. in Cr.					
8C	Embedded SGST paid on inputs such as pesticides, fertilizers etc. used in production of agricultural goods (For farm products only)	Rs. in Cr.					
9	Remarks						
Notes * This will include sale to merchant exporters under the 0.1% scheme (vide notification no. 40/2017 and 41/2017) ** Including Municipal taxes, Taxes paid under the Biological Diversity Act, 2002 as amended, etc. Data needs to be given for each tax separately along with the corresponding legislative provisions and supporting documents. # UQC should be the standard unit of measurement as given in Customs Tariff for the said HS Code.							

Initiatives Announced by D/o Commerce for Improving EoDB

EPCES has been constantly taking up various pending issues with the Department of Commerce and D/o Revenue and other Ministries.

The following instructions/ clarifications/ decisions have been made by the Government

i. Extension in the Due date of Filing of APR by SEZ Units

This proposal was mooted by the Tamil Nadu Association for SEZ Infrastructure Developers (TASID) and EPCES supported it and recommended it to the D/o Commerce. Presently, the due date was 30.9.2025. D/o Commerce has, vide their letter no K-43022/83/2025-SEZ dated 29.9.2025, has extended the due date for filing of APR for the FY 2024-25 from 30.9.2025 to 31.12.2025 in alignment with the timelines prescribed for filing of other audited reports/returns under the Income Tax and GST laws. This will avoid filing of APR based on provisional financial data leading to potential errors or delayed compliance. This will align the due date of APR filing to due date of GST filing of annual return and GST Audit report, i.e. 31 December, and will enable SEZ units to complete statutory audits and submit accurate finalised APRs.

ii. Extension of RoDTEP for exporters from SEZ, EOU, DTA and AA holders beyond 30.9.2025 till 31.3.2026.

Presently, RoDTEP benefits were available till 30.9.2025 for all exporters including from SEZ, EOU and DTA. EPCES and other EPCs had taken it up with the D/o Commerce for extension of the same to at least till 31.3.2026 in order to align with the financial year. Government, vide Notification No 35/2025 dated 30.9.2025, extended the same till 31.3.2026.

iii. Discontinuing Manual Monthly Filing of Form A by EOUs before Jurisdictional Customs Officer when online quarterly returns are filed under IGCR.

EPCES had taken up the issue of discontinuation of manual filing of returns in case of exports post

IGCR automation in ICEGATE in respect of EOUs wef 25.9.2024. Customs Authorities were insisting on monthly manual filing of returns in Form A by EOUs even when quarterly IGDR 3 returns are being filed since 1.4.2025. EPCES pointed out that with the introduction of automation of IGCR in EOUs and quarterly filing of IGCR returns online, filing of monthly returns manually by EOUs before jurisdictional Customs Officers should not be insisted upon and necessary amendments in the extant provisions be notified urgently. Insisting on manual monthly returns, when quarterly returns are being filed online as per IGCR Rules, was irrational and unjustified and was against the Government initiative of EoDB and doing away with the physical returns. This was also the objective of automation of IGCR in respect of EOUs. Government has now discontinued filing of monthly return in Form A by EOUs in respect of imports post 25.9.2024 through IGCR for which IGCR3 returns have been filed online. D/o Commerce, vide their letter no K-22022/8/2024-EOU dated 3.10.2024, has instructed the Development Commissioners to sensitise the jurisdictional Custom formations not to insist on the monthly filing of OGCR statements as the prescribed frequency has now been revised to quarterly. Furthermore, since these statements are mandated to be filed online through the ICEGATE portal, manual submission may not be insisted upon.

iv. Clarification regarding filing SOFTEx return for supply of software services from one SEZ unit to another SEZ unit.

M/s Ernst & Young had submitted to EPCES a representation regarding the requirement of filing SOFTEx for the supply of software services from one SEZ unit to another SEZ unit (in the same or different SEZ), and from an SEZ unit to the DTA. DG, EPCES had taken up the matter with the Department of Commerce. The Department of Commerce, vide Instruction No. 120 dated 7.10.2025, has now clarified that transaction(s) between SEZ Units

and transaction(s) between DTA Unit(s) and SEZ Unit(s) for export of services are not subject to FEMA regulations. Consequently, no declaration is required in EDF or SOFTEX.

v. Extension of filing of Annual RoDTEP Returns

Earlier the due date of filing of Annual RoDTEP Returns was 30.09.2025. EPCES and other EPCs had taken up the matter with the D/o Commerce. D/o Commerce has now vide their Public Notice No 24/2025-26 dated 3.10.2025 has extended it to 30.11.2025 with composition fee of Rs 10,000 in the interest of export promotion and EoDB.

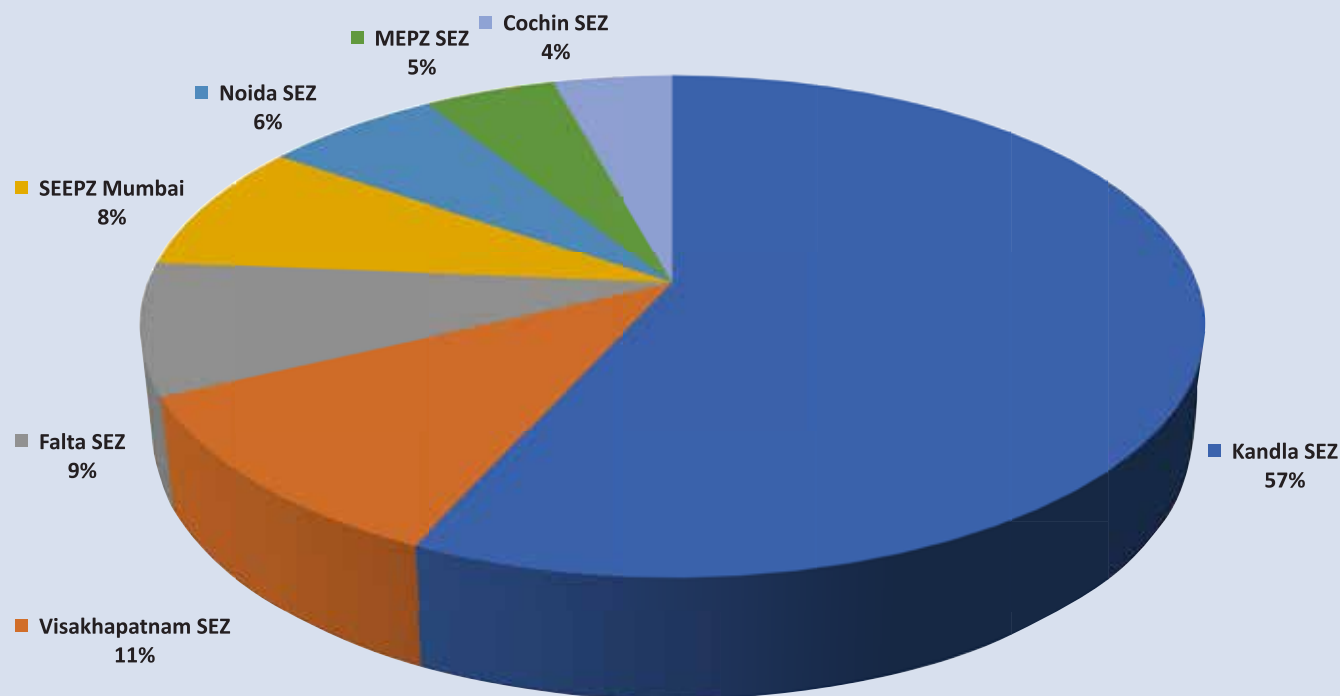
vi. Instruction No 121 – Conversion of demarcated Non- Processing Built up area into Processing Built up Area (PA)- reg.

EPCES had taken up the issue of M/s Accenture Solutions Private Ltd (developer M/s Gigaplex

Estate Private Limited) for expediting a clarification from the Ministry regarding conversion of a Non-Processing Area (NPA) demarcated under SEZ Rule 11B back to Processing Area (PA), which falls within the powers of the Development Commissioner. EPCES had represented that such conversions were being delayed due to lack of clarity on the approving authority, even though Rule 11 of the SEZ Rules provides sufficient enabling provisions for the same.

The Ministry has now clarified vide instruction no 121- as demarcation from NPA to PA is concerned, the same is governed by Rule 11, wherein sub-Rules (1) and (2) empower the Development Commissioner to issue the demarcation order under the provisions of Section 6 of the SEZ Act. However, such cases may be decided only where there is no claim of duty refund by the applicant Developer.

Zone-wise Merchandise Exports during April-July 2025



i. Extension in the Due date of Filing of APR by SEZ Units

No. K-43022/83/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi-110001
Dated: 29th September, 2025

To

All Development Commissioner,
Special Economic Zones,

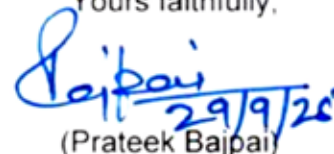
Subject: - Extension of the due date for filing of the Annual Performance Report (APR) for the Financial Year 2024–25 from 30th September, 2025 to 31st December, 2025 in respect of SEZ Units - reg.

The undersigned is directed to refer to the representations received from SEZ Units and other stakeholders regarding the alignment of the due date for filing of the Annual Performance Report (APR), mandated under Rule 54 of the SEZ Rules, 2006, with the due date for filing of GST audit returns, which is presently 31st December.

2. In this regard, it is stated that the APR is submitted before the Development Commissioner, SEZs, and serves primarily as a monitoring mechanism without any customs-related implications. Accordingly, with a view to promote ease of doing business, facilitating regulatory compliance, and enabling submission of APRs based on finalised returns (as against provisional figures presently being submitted), the Competent Authority has approved the extension of the due date for filing of the APR for the Financial Year 2024–25 from 30th September, 2025 to 31st December, 2025, in alignment with the timelines prescribed for filing of other audited reports/returns under the Income Tax and GST laws.

3. This issues with the approval of competent authority.

Yours faithfully,



(Prateek Bajpai)

Under Secretary to the Govt. of India

Tel. 011-23039939

Email: prateekbajpai.moca@nic.in

ii. Extension of RoDTEP for exporters from SEZ,
EOU, DTA and AA holders beyond 30.9.2025 till 31.3.2026.

To be published in the Gazette of India Extraordinary Part II Section 3, Sub
Section (II)

Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vaniya Bhawan, New Delhi

Notification No: 35 /2025
New Delhi, 30 September, 2025

**Subject: Extension of RoDTEP Scheme for DTA Units beyond 30.09.2025 and
Applicability to DTA/AA/SEZ/EOU Exports till 31.03.2026 – reg.**

S.O.(E): In exercise of the powers conferred under Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, as amended, read with Para 1.02 of the Foreign Trade Policy (FTP) 2023, the Central Government hereby notifies the extension of the *Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme* beyond 30.09.2025. Accordingly, the RoDTEP Scheme shall remain in force and be applicable to exports made from Domestic Tariff Area (DTA) units, Advance Authorisation (AA) holders, Special Economic Zone (SEZ) units, and Export Oriented Units (EOUs) up to **31.03.2026**.

2. The existing RoDTEP rates, as notified, shall continue to apply for all export items. The operation of the scheme shall, however, remain subject to the budgetary framework provided under Para 4.54 of FTP 2023, so that the remissions during the financial year are managed within the approved allocation.

3. The list of eligible export items, along with the applicable rates, and per-unit value caps wherever applicable, is available in Appendix 4R (for DTA units) and Appendix 4RE (for AA/SEZ/EOU units) at the DGFT website (www.dgft.gov.in) under the link: "*Regulations > RoDTEP*".

Effect of this Notification: The RoDTEP Scheme stands extended and shall be applicable for eligible exports from DTA, AA, SEZ, and EOU units up to 31.03.2026.

This is issued with the approval of the Minister of Commerce and Industry.


(Ajay Bhadoo)
Director General of Foreign Trade
& Additional Secretary to the Government of India
E-mail: dgft@nic.in

(Issued from File No. 01/94/180/019/AM26/PC-401/94/180/019/AM26/PC-4/E-42728)

iii. Discontinuing Manual Monthly filling of Form A by EOUs before Jurisdictional Customs officer when online Quarterly Returns are filed Under IGCR- reg

No. K-22022/8/2024-EOU
Government of India
Ministry of Commerce and Industry
Department of Commerce
EOU Section

Vanijya Bhawan, New Delhi
Dated: 3rd October, 2025

To
The Development Commissioners
All Zones

Subject: Discontinuing manual monthly filing of Form A by EOUs before jurisdictional Customs officer when online quarterly returns are filed under IGCR-reg.

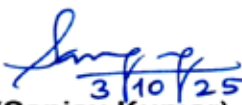
The undersigned is directed to forward herewith an email dated 26.08.2025 received from EPCES stating that some Jurisdictional Customs officers are still insisting on manual monthly returns regarding Import of Goods at Concessional Rate of Duty (IGCR) Rules in respect of EOUs.

2. EPCES has stated that vide CBIC circular 11/2024 dated 25.08.2024 automation in the IGCR Rules, 2022 in respect of EOUs have been implemented with effect from 01.09.2024, which was later decided to be effective from 25.9.2024 vide CBIC Circular No 16/2024-Customs dated 17.9.2024. Further, vide Circular No 25/2024-Customs dated 21.11.2024, it was decided to permit filing of IGCR-3 return monthly statement before jurisdictional officers till 31.01.2025. The monthly statement was to be filed online from the month of February 2025. However, vide notification No 7/2025 (NT) dated 01.02.2025, quarterly returns were to be filed instead of monthly. However, some jurisdictional custom officers are still insisting on manual monthly returns.

3. EPCES is of the opinion that with the introduction of automation of IGCR in EOUs and quarterly filing of IGCR returns online, filing of monthly returns manually by EOUs before jurisdictional Customs Officers should not be insisted upon and necessary amendments in the extant provisions be notified urgently as this is against the Government initiative of Ease of Doing Business and doing away with the physical returns.

4. Therefore, all Offices of the Zonal DCs are requested to sensitize the jurisdictional Customs formations not to insist on the monthly filing of IGCR statements, as the prescribed frequency has now been revised to quarterly. Furthermore, since these statements are mandated to be filed online through the ICEGATE portal, manual submission may not be insisted upon.

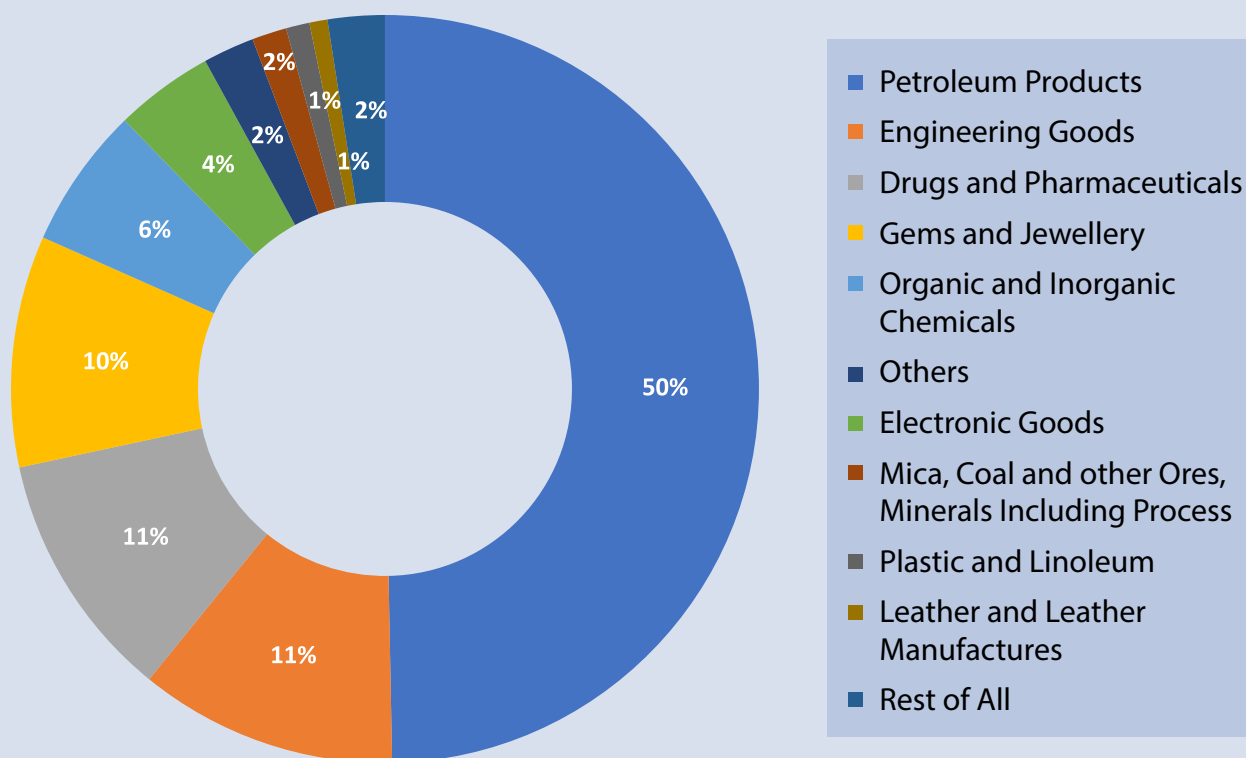
5. This issues with the approval of Competent Authority.


3/10/25
(Sanjay Kumar)

Under Secretary to the Govt. of India
Tel: 011-23039721
Email: sanjay.78@gov.in

Copy to: EPCES

Top 10 Sectors- Merchandise Exports during April-July 2025



iv. Clarification regarding filing SOFTEX return for supply of software services from one SEZ unit to another SEZ unit.

Instruction No. 120

K-43022/92/2025-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
SEZ Division

Vanijya Bhawan, New Delhi
Dated the 1st October, 2025

To

The Zonal Development Commissioner
All Zonal Special Economic Zones.

Subject: Clarification regarding requirement of filing SOFTEX forms with respect to invoices raised by one Special Economic Zone ('SEZ') unit to other SEZ unit and a unit located in Domestic Tariff Area ('DTA unit')-reg.

Ma'am/Sir,

I am directed to refer to the subject mentioned above and to say that the industry has been demanding clarification on the requirement of filing SOFTEX forms for export of services either by one Special Economic Zone ('SEZ') unit to other SEZ unit or by a unit located in Domestic Tariff Area ('DTA unit') to a unit in SEZ.

2. In this regard, this is to inform that transaction(s) between SEZ Units and the transaction(s) between DTA Unit(s) to SEZ Unit(s) for export of services are not subject to FEMA regulations, and consequently, no declaration is required in EDF or SOFTEX. This may be brought to the notice of all concerned.

3. This issues in consultation with Reserve Bank of India and with the approval of Competent Authority.

Yours faithfully,



(Prateek Bajpai)

Under Secretary to the Govt. of India

Tel. 011-23039829

Email: prateekbajpai.moca@nic.in

v. Extension of filing of Annual RoDTEP Returns

(To Be Published in the Gazette of India Extraordinary Part-I Section-I)

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi.

Public Notice No. 24/2025-2026
New Delhi Dated 03.10.2025

Subject: - Extension of filing Annual RoDTEP Returns-reg.

In exercise of the powers conferred under paragraph 1.03 & 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the last date of filing Annual RoDTEP Returns for Financial Year 2023-24 with composition fee of Rs 10,000 is extended till 30.11.2025

Effect of this Public Notice: The date for filing of Annual RoDTEP Return (ARR) has been extended from 30.09.2025 to 30.11.2025 in the interest of export promotion and ease of doing business.


(Ajay Bhadoo)
Director General of Foreign Trade &
Ex-officio Additional Secretary to Government of India
E-mail: dgft@nic.in

(Issued from File No. 01/61/180/166/AM24/PC-3)

- vi. Instruction No 120 – Clarification regarding requirement of filing SOFTEX forms with respect to invoices raised by one special economic zone(SEZ) unit to other SEZ unit and a unit located in DTA-

Instruction No. 121

K-43022/194/2025-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
SEZ Division

Vanijya Bhawan, New Delhi
Dated the 17th October, 2025

To

The Zonal Development Commissioner
All Zonal Special Economic Zones.

Subject: Conversion of demarcated Non-Processing Built up area (NPA) into Processing Built Up Area (PA)-reg.

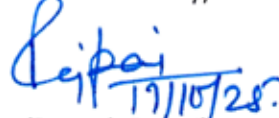
Ma'am/Sir,

I am directed to refer to the subject mentioned above regarding granting approval with respect to proposals for conversion of demarcated Non-Processing Built up Area (NPA) into Processing Built Up Area (PA) and to say that the developers in IT/ITES SEZs which had earlier got a portion of built-up area demarcated into NPA u/R 11B of the SEZ Rules, 2006 have now applied to the Development Commissioner for reverse demarcation (NPA to PA).

2. In this regard, it is informed that Rule 11B contains the provisions for demarcation of a portion of built-up area as NPA from PA for IT/ITES SEZs. So far as demarcation from NPA to PA is concerned, the same is governed by Rule 11 wherein under sub-Rule (1) and (2) of Rule 11, the Development Commissioner has been given the authority to issue demarcation order under the provisions of Section 6 of the SEZ Act and take appropriate measures to secure entry and exit from/to demarcated areas. However, all such cases may be decided only if there is no claim of any duty refund by the applicant Developer.

3. This issues with the approval of Competent Authority.

Yours faithfully,


(Prateek Bajpai)

Under Secretary to the Govt. of India
Tel. 011-23039829
Email: prateekbajpai.moca@nic.in

EPCES Elections – EPCES Central Governing Council – 2025

EPCES Central Governing Council- 2025						
Sl. No.	Name of Zone	EOU Category (General/Re-serve)	SEZ Unit Category (General/Re-serve)		SEZ Developer Category	Regional Chairman
1	Cochin SEZ	Shri Noby PS , Director, Kerafibertex International Private Limited	Shri Mohammed Rasal , Managing Director, Forefront Solutions and Consultancies (P) Ltd	Shri Vinod Kumar R , Director, Western India Cashew Co. Pvt. Ltd.	Shri Remeshan Paleri , Chairman & Managing Director , ULCCS IT Infrastructure (P) Ltd.	Shri. K.K. Pillai Nikasu Frozen Foods (P) Limited
2	Falta SEZ	-	-	-	-	-
3	Kandla SEZ	-	Shri Tushar Ruparelia Partner Trend Setters KFTZ	Smt. Hirva Punit Mamtara , MD & CEO, India Exim Finserve IFSC Pvt. Ltd	-	-
4	MEPZ SEZ Chennai	Shri Anand , Director SEA Hydrosystems India Pvt. Ltd	Shri Dhinesh Kumar Varadharajan Managing Director Manav Packaging Pvt. Ltd.	Shri Vijay Raj B , Partner, Jb Enterprises	Shri Sunil Rallan , Vice Chairman EPCES & Managing Director J. Matadee Free Trade Zone Pvt. Ltd.	Shri Sivashanmugam Kumaresan , Co-founder Rishaba Industries LLP
5	Noida SEZ	Shri Bhuvnesh Seth , Managing Director, Replika Press Pvt. Ltd	Shri Vilas Gupta Managing Director Taurus Englobe Limited	Shri Sanand Mohan Purhoit , AGM Accounts, Kusum Healthcare Pvt. Ltd	Shri Navin Kedia , Director, DLF Assets Ltd	Shri. Sunil Puri Director Yasen Lighting Private Limited
6	SEEPZ SEZ	-	Shri Vijay Gujarathi Director & Chief Operations Officer EOS Power India Pvt. Ltd.	-	Shri. P. C. Nambiar , Director SEZ, Biotech Services Pvt. Ltd	-
7	Visakhapatnam SEZ	-	Shri Milind Mungikar Director Zen Linen International Pvt. Ltd.	-	Shri Srikanth Badiga Chairman EPCES & Director , Phoenix Infocity Pvt. Ltd.	Shri Avinash Chukkappalli Director Phoenix Tech Zone Pvt. Ltd

Cochin SEZ

1. Visit to KINFRA, Nellad, Ernakulam

As a part of EPCES' interaction with its members, visited EOUs functions from KINFRA Industrial Park, Nellad, Ernakulam Dist.



With Crust N Crumb Director & Officials

EPCES team visited Crust N Crumb an EOU; they are manufacturers of bakery ingredients. Visited their factory and had discussion with their directors. Their director thanked EPCES for its support during the IGCR implementation. It was informed that the frequent training programmes organised by EPCES in association with DG Systems helped them to complete the registration and other formalities smoothly. Then there was discussion on the difficulties faced in submitting IGCR Returns and other issues related to bond & its recredit after exports.



With Bos Natural Flavours Pvt. Ltd. Director & Staff

Handed over SEZ Rules and our publications. Units thanked for EPCES' timely intervention and assistance in sorting out the issues they had to face during the transmission period of IGCR registration.

EPCES team visited Bos Natural Flavours Pvt. Ltd. They are manufacturers of essential oil, oleoresins, etc. Visited their factory and testing laboratories. Director of Bos Natural Flavours Pvt. Ltd. suggested to organise training programmes on IGCR return filing. A copy of SEZ Rule and other EPCES publications were handed over to him. Bos Natural also thanked for the timely assistance of EPCES during the IGCR transition period.

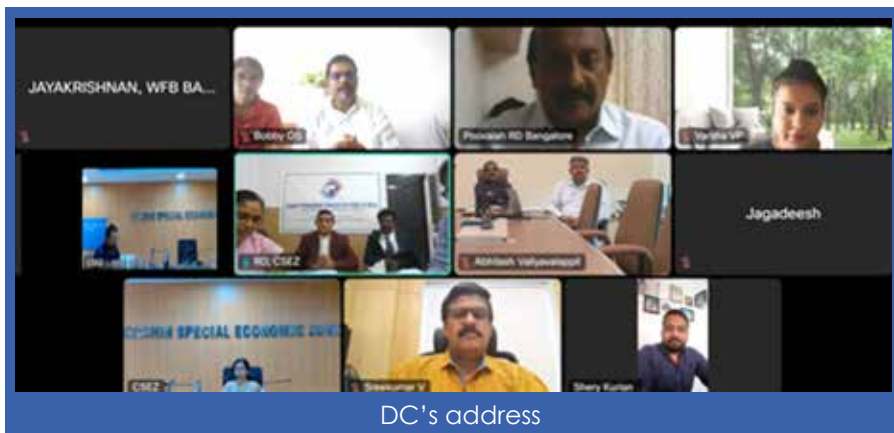
2. Meeting at Cochin Custom House, Willingdon Island on EOUs

Cochin Custom House, Willingdon Island had convened a meeting to address the issues faced by EOUs during August 2025. Mr. Roy K. Mani, Asst. Commissioner chaired the meeting. Mr. Harish, Superintendent answered the queries raised by the units. Points discussed at the meeting were IGCR return filing, maintenance of bonds and recredits. Regarding the technical issues intimated by the units, Customs officials informed that they are taking up it with the DG Systems and requested EPCES to write to DG Systems to organise a Q&A sessions to sort out the issues faced by EOUs.



3. 1st RGC Meeting of CSEZ Regional Office

After the completion of election process, DC office has convened 1st RGC meeting on 15th September, chaired by DC. The Regional Director, EPCES, CSEZ Kerala welcomed all dignitaries and introduced the newly elected RGC members. Regional Chairperson thanked DC Madam and her team for conducting the election in a fair and free manner. DC madam during her address mentioned that EPCES is a part of DC office, which was always there to assist in implementing the programmes/proposals of DC office. Madam thanked RDs for helping her team to conduct election successfully. After congratulating the newly elected team, DC expressed hope that EPCES' continued support and co-operation will be there in all the future endeavours of DC office. Mr. Sunilkumar, in-charge of EPCES election presented a brief report on the election process and informed that all nominations received were in order and accepted. He read out the names of elected CGC and RGC members, which was published in CSEZ website as per the clause given in the EPCES election Rules.



As per the Byelaw, Vice Chairperson has to be nominated from the elected RGC members. Regional Chairman nominated and proposed the name of Mr. Anikumar PC, Managing Director, Safeshield India Rubber Products Pvt. Ltd. as Regional Vice Chairman. Mr. Shery S. Kurien and Mr. Sumesh Panicker seconded his proposal. Since there were no other proposals, Ms. Hemalatha IAS, Retuning Officer, declared that Mr. Anikumar PC has been elected as the Vice Chairman of EPCES, CSEZ Region for the period 2025-27. Madam congratulated the newly elected RVC and other RGC members also congratulated Mr. Anikumar. During

the speech Mr. Anikumar thanked the DC, DC office officials, Regional Chairman and RGC members for considering him for the position of Regional Vice Chairman. He assured his sincere efforts to keep up the expectations of members.

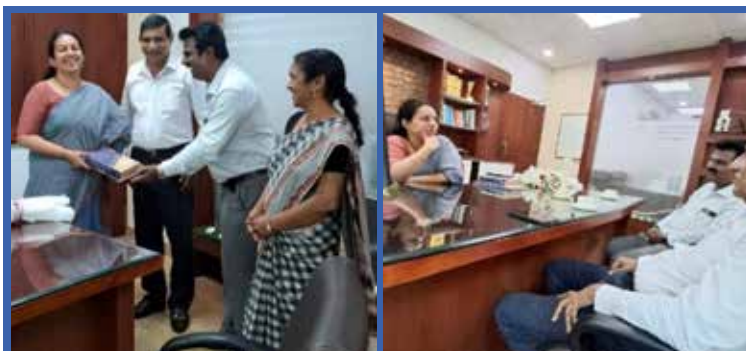
4. Meeting with New DDC

Ms. Sreevidya IAS had taken over charge as Dy. Development Commissioner during the second week of September 2025. Regional Chairperson, Regional Vice Chairperson and Regional Director met and formally welcomed her on 22nd September 2025.



Regional Chairperson welcomed DDC with a floral bouquet.

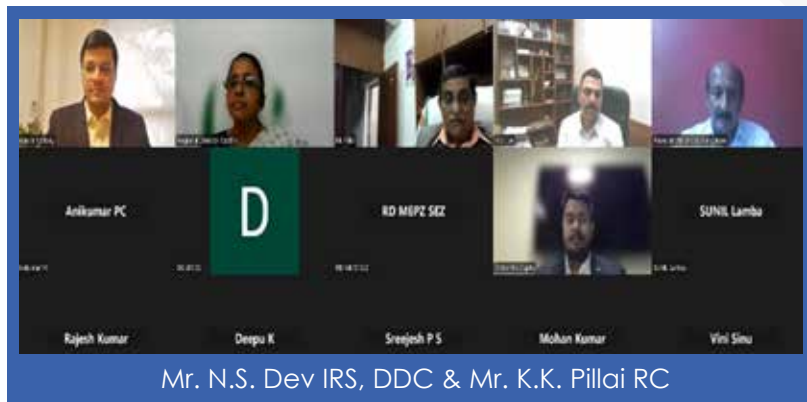
Regional Chairperson gave a brief introduction about the Council and its activities. RVC had intimated about a few concerns of units, which have already been taken up with the DC office. DDC assured that she will look into it and with the support of her team, she expressed hope to sort out issues on priority basis. Madam also requested the support of units to sort out the issues of the zone. Regional Director informed that weekly meetings were organised to interact with the units 'Jan Sunwai'. DDC informed that the same will be started in consultation with her team. EPCES team thanked DDC for her willingness to meet and have discussion about the concerns of the zone. DDC also told that she is looking forward to working with EPCES.



Reg. Vice Chairperson handed over SEZ Rules & EPCES publications. DDC in discussion with RC & RVC

5. Webinar on GST 2.0 & Customs – Staying Compliant: Recent GST Developments & Customs Best Practices

GST Council at its meeting held during September had made drastic changes in the GST regime. GST slabs were cut short and combined to support the common man as well as the trade. To equip the trade with the changes made and the compliance they have to follow, EPCES had organised a Webinar on GST 2.0 & Customs – Staying Compliant: Recent GST Developments & Customs Best Practices on 25th September 2025. M/s. Khaitan & Co., Advocates was the knowledge partner. This firm has more than 100 years' experience in direct and indirect taxes and extends services to corporate as well as Govt. sector organisations.



Mr. N.S. Dev IRS, Deputy Development Commissioner was the Chief Guest and, in his speech, he opined that this GST rationalization will have a far-reaching impact on the trade as well as in the social life of people in our country. This will reduce the prices of essential goods and he expressed hope that the benefits of rate reduction will be transferred to the end users. He also pointed out that Govt. has constituted a system to monitor the compliance from the part of traders. He thanked EPCES for inviting him to be a part of the Webinar. Mr. K.K. Pillai, Regional Chairperson addressed the attendees and pointed out that his region was always proactive in organizing programmes relevant to the trade. He appreciated the efforts of RDs of Kerala and Karnataka for keeping good relationship with the units and organizing training programmes, which are relevant to the trade. He opined that the webinar will throw light to the various amendments, which are applicable to the SEZs & EOU. Regional Director, CSEZ Kerala introduced the faculties and welcomed the dignitaries as well as the attendees.

Mr. Brijesh Kothary, Partner of Khaitan & Co. made a detailed presentation on the recent changes in the GST slabs and highlighted its impacts on the trade.

He also covered the proposed amendment in 'Place of supply' provisions for intermediary services and provisions available to submit appeal for redressal of grievances at Goods & Services Tax Appellate Tribunal. Risk based



provisional refund mechanism to facilitate refund claims on account of zero-rated supply of goods or services of both and the substitution to Rule 91(20) of GST Rules 2017 was the other point covered. Submission

of annual returns as well as the recent Notifications regarding GST amendments were also discussed during the webinar.

Next-Generation GST Reforms (2025)

Key Highlights

Vision & Focus

- Announced by PM on 13th August 2025 – citizen-centric, strategic, and principled reforms.
- Multi-sectoral and multi-thematic approach → ease of doing business for all, including small traders.
- Rate rationalisation focused on common man, labour-intensive industries, farmers, health, and key growth drivers.

Effective Date

- GST rate changes on all goods (except tobacco-related items) → effective 22 September 2025.
- GST rate changes on services → effective 22 September 2025.

Tobacco & related products

- For masala, gutka, cigarettes, bidi, unmanufactured tobacco, and bidi → will continue at existing GST and compensation cess rates.
- This will remain until loan and interest obligations under the compensation cess account are fully discharged.
- Actual transition date for tobacco-related goods to revised GST rates will be decided by the Union Finance Minister / GST Council Chairperson.

Risk-Based Provisional Refund Mechanism

Section of risk-based provisional refund to facilitate refund claims on account of non-supply of goods or services or both (i.e. export of goods or services or both or supply to a SEZ development for authorised operations.)

Rule 95(2) of the CGST Rules, 2017, substituted prospectively with effect from 01 October 2025.

The refunds now will be based on system-driven risk evaluation, and the officer may, with recorded reasons, deny provisional refund and proceed with issuance of final order under Rule 92.

Refunds on account of inverted tax structure are also proposed to be brought under risk-based provisional refund mechanism.



Mr. Chitrartha Gupta, made a presentation on recent developments in the field of Customs and DGFT. He made an elaborate presentation on the provisional assessment under Customs and changes in the Export Obligation period for AA holders, SEZs & EOUs. Gave a gist of important decisions and various case studies were discussed for the benefit of the participants.



After the presentation Q&A Session was there. The queries raised by the participants were attended by the faculties.

Provisional Assessment under Customs (2/2)

PROVIDOR	ISSUE REGULATIONS	ISSUE REGULATIONS
Time limit for submission of documents/declaration	Importer with no alternate order permitted for re-assessment or reassessment. Importer must submit documents within specified timelines, starting from date of import.	Under 12 rules of provisional assessment, the proper officer need not order re-assessment. Importer must submit documents within 12 months of import. If not submitted, assessment is final on available records (Regulation 5).
Time limit for re-assessment	No later than 12 months, starting from date of import, valuation, valuation order, and other documents, after being sent.	Importer must be completed within 12 months of provisional assessment, with reports forwarded to the proper officer for re-assessment (Regulation 5).
Procedure for Re-assessment	No specific assessment for Importer's records. Re-assessment can be done by the proper officer.	No assessment pending on 12th April 2025. Assessment may start from 12th April 2025, till 12th May 2025. Exact pending period 12 months must be reported to the Commissioner (Regulation 6).
Submission of documents	Not explicitly specified, importer/exporter must make payments, but to new guidelines on documents or records.	Importer/exporter must submit documents during pending, with interest under Section 10(2), adjusted against final assessment (Regulation 7).
Submission of Provisional Assessment	Provisionally assessed with no re-assessment, after which due to lack of documents, for up to 12 months.	Re-assessment within 12 months of the provisional assessment and, if necessary, in 12 months. Re-assessment may be done by the Commissioner. Further export/import after speaking order of valuation, after results available and other relevant documents (Regulation 8 & 9).
Interest and Bond Release	General provisions for bond operations post finalisation, without interest or security.	Interest due on duty assessed, but, assessed after 12 months, assessment under Section 10(2), with interest for up to 12 months (10). Subject to definitive assessment, interest bonds are not valid.

Important Decisions

Commissioner of Customs (Port), Kolkata versus Shri. Sanku India Pvt. Ltd., 2025 (31 VIM 205 - (2025) 10 VIM 105)

- The Respondent failed to claim CVD exemption at the time of import in CDS.
- Five years after the import (date of entry was finalised), applied for amendment of the Bill of Entry under Section 106 of the Customs Act, 1962, claiming exemption. The adjudicating authority rejected the amendment; however, the Commissioner (Appeals) allowed.
- CITAT Observations:
 - Amendment cannot be a substitute for reassessment. Reassessment of any assessment cannot be equated with an amendment under Section 106.
 - The proper authority was to appeal the original assessment under Section 106 of the Customs Act, 1962, within 60 days of the final assessment.
 - Department appeal allowed. Amendment of Bill of Entry under Section 106 cannot be used as a substitute for reassessment after a long delay.
 - Conflicts with settled precedents.

Charged Poly Film Ltd v Commissioner of Customs, Bangalore, 2025 (45 LHM 10338-10340-13)

- Appellant requested specific grounds claiming duty exemption under Section 10(2)(b) Customs Act. Adjudicating Authority Department rejected the request; however, reassessed in Aug 2024 without speaking order; appellant paid duty under protest.
- Speaking order passed after a delay of 7 months (March 2024). Appellant filed appeal (April 2024). Demand as time barred by the Commissioner (Appeals).
- CITAT Ruling:
 - Sec. 10(2), Customs Act 1962 + CBE rules 7(2)(2) Cus require speaking orders within 12 days if reassessment not accepted in writing.
 - Appellant protested and requested speaking order. Re-assessment starts from receipt of order, not duty payment.
 - Compliance with speaking order is essential to protect appellant's appellate rights.

Mr. Anikumar, RVC extended vote of thanks. More than 80 registrants were there. Feedback received from the participants were really encouraging.

Webinar on SOFTEX Filing – Compliance & Expert Insights

EPCEC-CSEZ Bangalore, in collaboration with the World Trade Centre (WTC) Bangalore, Cochin, and Chennai, and supported by BDO India (Hyderabad & Pune), conducted a webinar titled “SOFTEX Filing—its Compliance & Expert Insights” on 14th September 2023.



EPCEC Participates in 19th Customs Consultative Group (CCG) Meeting



EPCEC participated in the 19th Customs Consultative Group (CCG) meeting held on July 2–3, 2025, at the Customs Air Cargo Complex, Bengaluru, following an invitation from the Director General of Export Promotion (DGEP), CBIC, New Delhi.

The meeting was chaired by Shri Surjit Bhujabal, Special Secretary & Member (Customs), CBIC, and attended by senior officials including Shri Manoj K Arora, Pr. DG, DGEP; Shri Ajay Bhadoo, DGFT; Shri Ranjan Khanna, Pr. ADG, DGEP; Shri Anupam Prakash, Joint Secretary

(Customs); Smt. Arti Agarwal Srinivas, DG (Systems), along with CBIC officers from New Delhi and Bengaluru. Officers from various Customs Commissionerates also joined online.

Key agenda items sponsored by EPCEC were discussed in detail:

1. ICEGATE Implementation for SEZ Units

- **Issue:** The transition from SEZ Online to the new SEZ module on ICEGATE (effective July 1, 2024) has led to operational issues due to incomplete modules and increased compliance costs.
- **Clarification:** DG (Systems) informed that several modules, including those for Warehouse and DTA clearances, have been enabled and are being stabilized. SEZ units were advised to use the ICEGATE portal exclusively for import and export transactions.



2. Automation of IGCR Module for EOUs

- **Issue:** The rollout of the automated IGCR 2.0 module (from September 25, 2024) caused challenges for EOUs using B-17 continuity bonds, particularly in filing returns and availing bond credits.
- **Clarification:** CBIC clarified that most functionalities are now operational. Auto-credit of duties is enabled upon filing quarterly returns, and a new Excel utility will soon allow for bulk data uploads (up to 20,000 entries), easing compliance for EOUs.

Shri Surjit Bhujabal and Shri Ranjan Khanna appreciated the valuable inputs from EPCES and other stakeholders, acknowledging their role in refining systems for SEZs and EOUs.

Noida SEZ

NITI Aayog Delegation Visits NSEZ to Understand Export Challenges

A delegation from NITI Aayog, comprising Shri Mohit Gupta and Ms Nishtha Jain, visited NSEZ on July 10, 2025, to gather inputs on challenges faced by SEZ and EOU units in exporting their goods.

The visit was coordinated by EPCES Noida, which facilitated meetings with the following NSEZ-based companies:

- **Neo Krafts India Pvt Ltd**
- **Advance Valves Pvt Ltd**
- **Romsons India Pvt Ltd**
- **Petronaus Apparels Pvt Ltd**
- **Karna Apparels Pvt Ltd**
- **Complete Surveying Technology Pvt Ltd**



Shri Sunil Puri, Regional Chairman, EPCES Noida, also participated in the discussions held at **Neo Krafts India Pvt Ltd**.

Key issues raised during the interactions included:

- Operational challenges in the **Interest Subvention, RoSCTL, and RoDTEP** schemes
- Delays in processing of **shipping bills and bill of entries on ICEGATE**
- Difficulties in obtaining **working capital loans from banks**
- Bottlenecks in the **MAI Grant Scheme**
- Challenges in importing **fabrics from China**, especially due to mandatory testing requirements in government labs

The NITI Aayog officials expressed satisfaction with the interactions and assured that the insights gathered will be compiled into a **detailed report** for further policy-level review.

Inauguration of Gate No. 1 at DC Office, Noida

On 30th July 2025, the Gate No. 1 of the DC Office, Noida was inaugurated by Shri Vimal Anand, Joint Secretary, Department of Commerce. The event saw active participation from EPCES Noida, which coordinated the presence of participants and joined the ceremony.

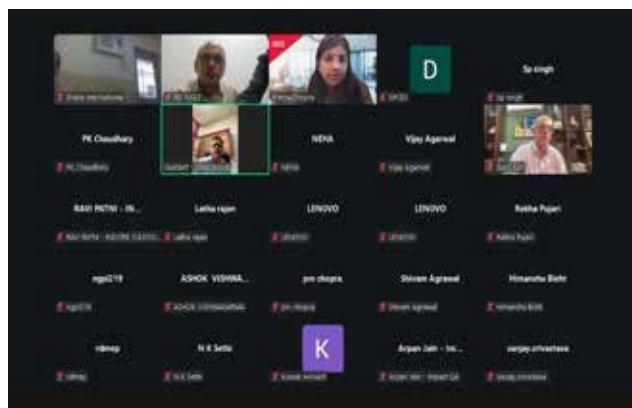
Shri Vilas Gupta, CGC Member, EPCES, warmly welcomed Shri Vimal Anand, JS, with a bouquet of flowers. Shri Sunil Puri, Regional Chairman, EPCES Noida, along with other RGC Members, also attended the programme.



Webinar on “GST Reforms 2.0 – Key Updates”

The Export Promotion Council for EOUs & SEZs (EPCES), Noida Zone, in association with BDO India LLP, organised a virtual webinar on 23rd September 2025 on the topic “GST Reforms 2.0 – Key Updates.”

Shri Sunil Puri, Regional Chairman, EPCES Noida, welcomed the participants. The session was attended by representatives from 52 SEZ and EOU units. Ms. Purna Chopra, Partner, BDO India LLP, delivered an insightful presentation covering key GST reforms and trade facilitation measures.



Discussions included sourcing of raw materials by SEZ units from DTA, SEZ-to-DTA supplies, GST implications, and the impact of GST reduction in the pharma and medical devices sector. New simplified GST registration schemes and updates on the operationalisation of the GST Appellate Tribunal (GSTAT) were also highlighted.

EOU participants raised queries regarding GST reclaim procedures on DTA procurements. The session concluded successfully, and a copy of the presentation was shared with the Head Office.



Visakhapatnam SEZ

OUTREACH PROGRAMME ON INDIA-UK CETA BY VSEZ in Co-Ordination with EPCES on 30th September 2025 at 10:00 AM at Hotel Novotel, Visakhapatnam



Visakhapatnam Special Economic Zone (VSEZ) organized an outreach program on The India-UK Comprehensive Economic and Trade Agreement (CETA). As part of this initiative, an awareness session was conducted on 30th September 2025 at 10:00 AM at Hotel Novotel, Visakhapatnam, in coordination with EPCES.

Smt. Roshni Korati, IAS, Jt. Development Commissioner, VSEZ in her inaugural address has stated that the outreach programme is organised on the directions of Hon'ble Commerce & Industry Minister Shri Piyush Goyal to generate awareness among exporters on the provision of India-UK CETA.

Shri Srinivas Muppaala, IRSME, Zonal Development Commissioner, VSEZ in his address has highlighted the key provisions of CETA such as Duty free access of Goods, Rules of origin, Public Procurement, Market access for services, Double Contribution Convention.

Shri N. Sridhar, IRS, Principal Commissioner of Customs, Visakhapatnam, in his address has stated that how the exporters in Andhra Pradesh benefit from operationalisation of India-UK CETA.

Shri Aarien Uday Areti, Deputy Mayor of the Royal Borough of Kensington and Chelsea, in his address has emphasized that Indian exporters need to work on improving the quality standards especially in the agriculture and food processing sectors as they are subjected to stricter quality checks and has emphasised that India and UK stand to significantly benefit from India-UK CETA.



A presentation on "India-UK CETA: Opportunities for Indian exporters" is given by Shri A.V. Siva Prasada Reddy, Deputy Development Commissioner, VSEZ emphasising on the India-UK Trade Dynamics, Salient features of India-UK CETA and Sector-wise opportunities for Indian exporters.

The DC's office invited Shri Srikanth Badiga as the special guest of the programme. In his address, he highlighted that during the COVID-19 pandemic, global investors chose India over China. At that time, however, India lacked the necessary infrastructure to fully accommodate investment. He commended the Commerce Ministry and Hon'ble Prime Minister for creating world-class infrastructure, including ports, airports, roads, and industrial facilities.

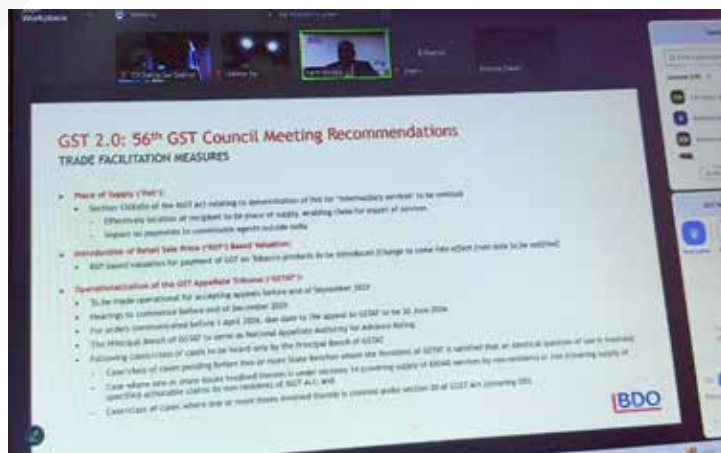
He further pointed out that with the U.S. imposing additional duties on Indian exports, the Government of India has taken proactive steps to secure alternative markets by entering into trade agreements. One such milestone is the India-UK CETA, finalized in June 2025. This agreement positions Indian exporters to capture the UK market by maintaining high-quality standards.

He also appreciated the Hon'ble Prime Minister's Atmanirbhar Bharat initiative, which aims to strengthen the domestic market while enhancing global competitiveness. Shri Srikanth Badiga emphasized that the CETA will open vast opportunities for Indian products in the UK.

Shri G.Sambasiva Rao, Managing Director, Sravan Shipping has shared his valuable perspectives from Industry.

The meeting concluded with a formal Vote of Thanks.

EPCES–VSEZ Region organized a webinar on “GST Reforms 2.0 – Key Updates” in association with BDO India LLP on 24th September 2025, from 2:30 PM to 4:00 PM.



Our Regional Chairman, Shri Avinash Chukkappalli, delivered the Welcome Address and introduced the speaker, Mr. Karthik Mani, Partner (ST & Customs Law), BDO LLP, along with his professional profile. Mr. Karthik Mani then gave a detailed presentation on GST Reforms and their implications for EOUs.

The webinar was attended by around 30 participants, the majority being from the EOU sector. Participation from SEZs was limited since most of the recent GST reforms have little direct impact on SEZ units.

The key points raised during the session were mainly from the pharmaceutical sector, particularly the reduction of GST from 12% to 5%, which is expected to improve working capital, enhance cost competitiveness, and provide special benefit to SME units. Several questions were raised by the members, and Mr. Karthik Mani provided suitable clarifications.

Due to a technical issue, Shri B.S.S.V.Narayana, Regional Governing Council Member, was unable to deliver the Vote of Thanks. Hence R.D EPCES–VSEZ conveyed the Vote of Thanks on his behalf and requested members who could not raise their queries during the session to send them to query@epces.in.



SEEPZ SEZ

Webinar on GST Reforms 2.0 key updates

Webinar was organised by EPCES SEEPZ Zone in association with BDO India LLP on GST Reforms 2.0 key updates. The speaker was Mr Kartik Solanki, Partner Indirect Tax practices. The points highlighted were rate rationalisation, the changes in the GST rate of goods and services, trade facilitation etc. The webinar was attended by participants mostly from the EOU Sector and others were from SEZ and Developers. Shri Vijay Gujarathi CGC member welcomed the participants and shared his views on the subject, the Vote of Thanks was proposed by Shri Rohit Bajaj, RGC Member. RD SEEPZ conducted the programme. The points raised were mainly from the pharmaceutical sector wherein the GST has been reduced from 12% to 5% which means improved working capital, greater cost of competitiveness especially benefitting the SME sector. The others shall be sharing their queries subsequently by email for appropriate response from the team.

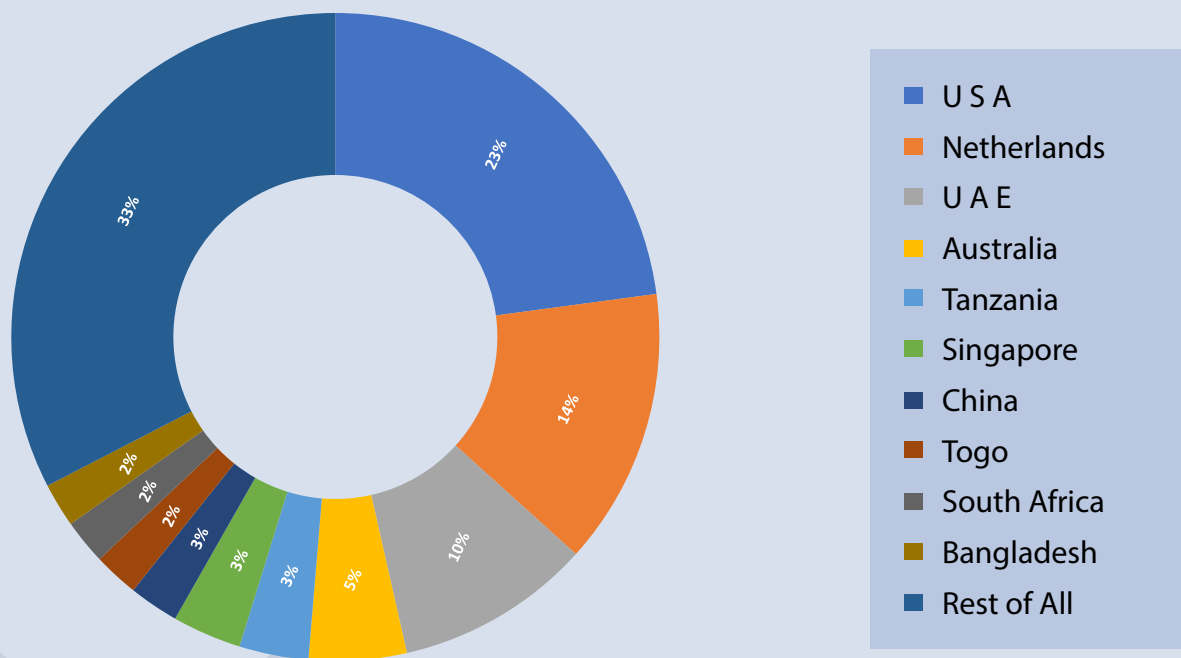


Awareness Session on Menstrual Hygiene & Nutrition

An awareness session by D C Office SEEPZ was organised on Menstrual Hygiene & Nutrition under Swasth Nari , Sashakt Paivar Abhiyaan, this campaign is held in close convergence with Poshan Maah an initiative by Ministry of Women and Child Development wherein there has been an overwhelming response from the women employees from the SEEPZ units. D C SEEPZ welcomed the dignitaries and participants and appreciated the positive response from the women work force in such large numbers.



Top 10 Countries - Merchandise Exports during April-July 2025



Status of Key Pending Issues related to SEZs and EOUs As on 15.10.2025

EPCES called on Shri Rajesh Agrawal, the new Commerce Secretary on 7.10.2025 and briefed about the outstanding issues facing SEZs and EOUs. He assured to take all the pending issues in a systematic manner to resolve them.

1. Extension of RoDTEP scheme for EOUs and SEZ beyond 30.9.2025

On constant follow-up by the EPCES and other EPCs, vide DGFT Notification No 35 dated 30.9.2025, the Government has extended the RoDTEP scheme till 31.3.2026.

2. Status of amendment in SEZ Act/DESH Bill

Major SEZ reform – 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.

3. Improving EODB - Streamlining endorsement of DTA invoices by SEZ SO/AO (In progress)

- 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.

4. Import Policy Restrictions should not be applicable to imports by SEZs and EOUs :

All non-prohibited goods are allowed to be imported into SEZs and EOUs as per SEZ Rule 27(1) (for

SEZs) and para 6.01(d) of FTP 2023 (for EOUs). They should apply only when goods are supplied into Domestic Tariff Area (Domestic Market), Therefore, DGFT may issue a general order/notification in this regard. In fact, there is an old order in this regard. But it needs to be issued afresh. Further, import policy restrictions imposed by DGFT/other Ministries (Policy "Restricted" rather than "Prohibited") (such as Quality Control Orders, MIP, Port restrictions, etc.) should not, ipso facto, apply to imports by SEZs and EOUs and whenever issued, should specifically mention that they will not be applicable to SEZs and EOUs so that Customs may allow such imports into SEZs and EOUs.

Notification no 17/2024-25 dated 11.6.2024 should not be applicable for imports by EOUs in view of FTP Para 6.01(d)(i) as has been done in respect of SEZs vide DGFT Policy Circular no 6/2024-25 dated 19.6.2024.(email dated 26.6.2024)

5. Inclusion of FTWZ in the list of ports permitted to import of new cars

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).(email dated 24.9.2025)

6. Including landholders who are part of Joint Development Agreement as Developers

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.

7. 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

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. (email dated 22.9.2025). To be done by DoR/CBIC.

8. 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

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. (email dated 19.9.2025)

9. Including MOOWR units also in SEZ Rule 53 A:(j) for Net Foreign Exchange Earnings

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. (email dated 17.9.2025)

10. Import Monitoring System (Steel and Paper)

- a. 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 may not be any need for putting additional burden on importers and exporters by SIMS/PIMS.
- b. 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:
 - i. 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.
 - ii. 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.
- c. SIMS/PIMS should not be required for small quantities of imports or transfer to DTA

11. Steel Import Monitoring System

- (i) Even if SIMS is enforced, QCO should not be clubbed together with SIMS. QCO is enforced at the time of imports from abroad by Customs in respect of all goods. SIMS should be just import registration system.
- (ii) NOC is being insisted by Steel Ministry before registering under SIMS even in those cases where QCO/IS are not applicable on the imported steel putting additional burden on importers and exporters.
- (iii) On constant follow-up by the EPCES, Steel Ministry has resolved the following problems vide order dated 27.9.2025 by exempting a list of 52 steel grades for a period of 6 months to be used in strategic sector.

QCO should not be there for steel items which are not even manufactured in India.

- a. SE Forge manufactures tower flanges for wind turbine generators. For this steel has to be imported under HSN Code – 72061090 as this steel in diameter of 600 mm and above is not manufactured in India. SE Forge will have to shut down their SEZ plant.
- b. The steel products(18CrNiMo7-6&42CrMo4) imported by M/s ZF Wind Power Coimbatore for manufacturer of wind turbine gear box is not available domestically in required sizes(dia200-590mm) and capabilities to meet the quality requirements for manufacturing wind turbine gearboxes(IEC61400/IS16589-2022). BIS-certified suppliers in India have expressed their inability to meet the technical and quality specifications and overseas suppliers typically require 6 to 12 months for certification.
- c. The availability of indigenously manufactured aerospace grade Steel is negligible. Thus, imports are mandatory. Since usage of Steel in terms of volumes is low in manufacturing of Aerostructures, foreign manufacturers are not keen on getting BIS approvals.
- (iv) QCO exemptions should also be provided to SEZs/EOUs /AA holders for manufacturing goods for deemed exports also.

- (v) Previously system was allowing to add more than one HS code under single BL. Now system allows only one HS code per BL. Therefore, if one consignment arrives with seven HS code, then, now, Units have to pay Rs. 5250/- as registration and processing fees instead of earlier fees of Rs. 750/- only. Besides this this is time consuming as the basic data need to be entered seven times. More than one HS code should be allowed to be entered in single registration under single Bill of Lading.

12. Difficulty in implementation of Instruction No 117 dated 24.9.2024 regarding new FTWZ Operational Framework

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.

13. Permitting IT/ITES developers for installation of Rooftop Solar Power plants as part of infrastructure/authorised operations for providing electricity in common areas.

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 some lack of clarity in DC offices about declaring rooftops as Non processing area.

14. Export Duty should not be levied on DTA to SEZ Supplies

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 2.5.2024 has also dismissed the appeal filed by Government. SEZ units are unable to get the input material from DTA and manufacture finished goods for export (no export

duty on finished goods), while DTA units can do the same. This is unfair. Many times, export duty is levied on steel. 30% export duty is levied on chrome Ore/Concentrate while it is used by TUF Metallurgical Pvt Ltd, SEZ unit as input to make ferroalloy – Low Carbon Ferro Chrome (LCFeCr). With 30% duty on input chrome ore/concentrate, their SEZ plant has to be shut down.

15. Advice to AD Banks for allowing advance remittance to SEZ units for direct import of gold from abroad for export purposes

Special Economic Zone units are governed under SEZ Act and SEZ Rules and they are allowed to import goods duty free. They have to pay customs duties on supplies of goods to Domestic market.

Direct import of duty-free gold is permitted to SEZ units for export purposes. However, for buying duty free gold from international suppliers, SEZ Units are required to pay in advance. But AD Banks do not have clear instructions to allow advance remittance for purchase of gold from abroad. Earlier MMTC, being a nominated agency, had set up a trading unit and was supplying duty free gold to jewellery units. This was a great relief to the units because of instant off the shelf availability of gold including small quantities. The closure of MMTC has created huge problems for the units. Duty free Gold from the Domestic market (Domestic Tariff Area) is not available. Buying duty paid gold from DTA for export of jewellery purposes does not make sense as it blocks working capital of the units and defeats the advantage of working in SEZ. It is requested that AD banks may kindly be advised to allow advance

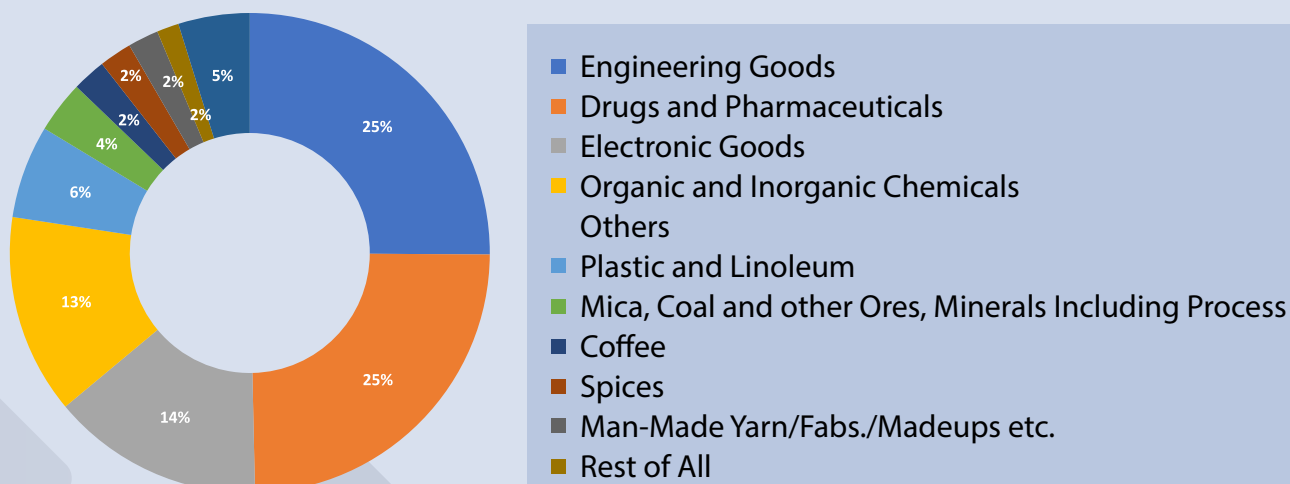
remittance for purchase of gold from abroad. It is also requested that limit of advance remittance of USD 2,00,000 fixed in Master Circular No 7/2011-12 dated 1.7.2011 with no change in Master Circular No 13/2015-16 dated 1.7.2015 may kindly be increased at least in case of import of gold as price of gold has increased from USD 1600 per ounce during that time has gone up to about USD 3300 per ounce. To be done by RBI. (email dated 14.7.2025)

16. Issuance of EBRC by DGFT for exports by FTWZ units on behalf of their foreign clients (email dated 20.1.2025)

M/s ONNSYNEX Ventures (FTWZ) have stated that the issue arises because the SEZ online system (NSDL) captures the Exporter on Record (EOR) at the initial level as Onnsynex Ventures Pvt Ltd (OSV), along with their IEC details, followed by the client's name, address, and their IEC number. However, on the DGFT portal, the exporter is reflected as OSV. Consequently, their client, who has transacted through OSV FTWZ, is unable to obtain the BRC in their name. This, in turn, prevents them from settling payments with their Authorized Dealer (AD) bank, as the BRCs are now generated exclusively through the DGFT portal. A modification in software system may be done to capture the correct information in relation to FTWZ transactions

17. Amendment in EOU provisions (Para 6.06(c) (II) and (iii) in line with revised EO periods and provision for extension of EO period specified for spices and herbs for AA vide DGFT PN 19 dated 29.8.2024 (email dated 6.9.2024)

Top 10 Sectors-Merchandise Exports during April-July 2025



■ Members Queries Resolved

S. No.	Query from Member	Response by Grant Thornton
1	"Whether supply of services by EOU (service provider) to DTA (service recipient) is permitted under law? If yes, whether it is allowed to invoice in INR currency or is it mandatory to realize in convertible foreign currency? Our question is that can EOU unit supply the services to DTA where payment is received in Indian Rupees?"	1. Yes, the service by EOU to DTA is permitted as per Para 6.07(b) of the Foreign Trade Policy, 2023 ("FTP, 2023") in any mode up to 50% of FOB value of exports and /or 50% of foreign exchange earned, where payment of such services is received in foreign exchange. 2. The payment for services provided by EOU to DTA should be received in foreign exchange as per Para 6.07(b) of the FTP, 2023. There is no restriction on receiving payment in INR from a DTA unit for DTA sales, subject to the fulfilment of conditions mentioned in Para 6.07(b) of Chapter 6 of the FTP, 2023."
2	Can EOU unit supply the services to DTA where payment is received in Indian Rupees?	There is no restriction on receiving payment in INR from a DTA unit for DTA sales, subject to the fulfilment of conditions mentioned in Para 6.07(b) of Chapter 6 of the FTP, 2023.
3	We are operating a Co-gen power plant in our SEZ-based sugar refinery, and currently export surplus power to DTA units by paying export duties and reversing applicable tax benefits. We seek your guidance on whether similar duties and reversals apply if the power is exported to another SEZ unit located outside our SEZ premises. Additionally, as a renewable energy generator, we are interested in understanding the process, eligibility, and compliance requirements for participating in a Carbon Credit Pool with other SEZ units to jointly sell renewable energy credits. Kindly advise on applicable procedures, approvals, and any relevant limits or conditions under SEZ, customs, electricity, or carbon credit regulations.	1. As per Rule 47(3)(c) of the SEZ Rules, 2006, an SEZ unit can transfer surplus power to another SEZ unit located outside, without payment of any duty. 2. In accordance with Carbon Credit Trading Scheme (CCTS), 2023, an entity engaged in renewable energy generation falls under the offset mechanism under CCTS. Under the offset mechanism, the non-obligated entities can register their projects for GHG emission reduction or removal or avoidance for issuance of Carbon Credit Certificates (CCC) upon fulfilment of the eligibility requirements as per detailed procedure published by Bureau of Energy Efficiency based on recommendations of NSCICM post which it becomes eligible for issuance of CCCs. Accordingly, the Company can follow the procedure as outlined in CCTS, 2023 Further, the Central Electricity Regulatory Commission (CERC) has notified the draft CERC (Terms and Conditions for Purchase and Sale of Carbon Credit Certificates) Regulations, 2024. The objective of these regulations is to create a framework for the exchange of carbon credit certificates (CCCs) for the obligated and the non-obligated entities on power exchanges. However, the same is yet to be notified.

4	1. Capital equipment imported for GH2 production plants are subject to import duties under the SEZ Act, EOU Scheme, and EPCG Scheme? Any exemptions or concessions can be availed ? 2. Applicable regulatory provisions, as well as the relevant duties and taxes, in the following configurations. 3. Electricity is not a capital good ,then how the accounting of electricity is done? Can electricity produced in other schemes can be used in DTA or Vice Versa? 4. Whether electricity can be supplied from the RE plant to the Green Hydrogen plant under each configuration, and what would be the impact on the GH2 Producer. 5. The legal, procedural, and policy provisions enabling such supply 6. The tax and duty implications (including applicability of customs duties, GST, exemptions, and deemed export benefits) under relevant laws and policies such as the SEZ Act, Foreign Trade Policy, and the GST framework.	1. Import of capital equipments for GH2 production plants is allowed under SEZ Scheme & EOU Scheme without payment of import duty subject to terms & conditions, as applicable. However, under EPCG Scheme, there is a restriction on capital goods (including captive plants and power generator sets of any kind) for export of electrical energy (power); supply of electrical energy (power); supply of power (energy) in their own unit, and supply / export of electricity transmission services. Accordingly the imports of capital goods for GH2 Production plant under EPCG Scheme needs to be evaluated in light of the functionality, nature and end use of the capital good. 2. Procedures for import of goods under SEZ Act & EOU Scheme needs to be followed for import of capital equipment depending on the scheme opted by the company. 3. There is no specific provision for accounting of electricity under SEZ Law, Foreign Trade Policy, Customs Law, or taxation & regulatory law. The accounting for the same shall be done in accordance with the accounting standards as prescribed by the Institute of Chartered Accountants of India. • SEZ Unit can supply surplus electricity to DTA Unit on payment of duty on consumables and raw materials used for generation of power in terms of Rule 47 (3) of the SEZ Rules 2006. • SEZ Unit can supply surplus electricity to EOU Unit without any payment of duty in terms of Rule 47 (3) of the SEZ Rules 2006. • EOU Unit can supply electricity to SEZ Unit without any payment of duty in terms of Para 6.16 of Handbook of Procedures, 2023, read with Appendix 6B. Further, the surplus electricity can be sold by EOU to DTA Unit post obtaining permission of the Assistant Commissioner of Customs/Central Excise and payment of duty. • There are no restrictions for supply of surplus electricity from DTA Unit to SEZ Unit. Hence, the same can be supplied by DTA Unit to SEZ Unit, as zero-rated supply, subject to the necessary approval of the development commissioner. • Supply of surplus electricity from DTA Unit to EOU Unit shall be considered deemed export under Foreign Trade Policy, 2023 and GST law. Accordingly, benefits can be claimed in terms of Chapter 7 of the Foreign Trade Policy, 2023 and GST law.
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		4. Refer to answer 3 above. Further, the impact on the GH2 producer needs to be examined from legal, tax and regulatory standpoint depending on a detailed discussion on the nature of business operations. 5. Refer to answer 3 above. 6. Refer to answer 3 above. Further, no GST would be applicable on the supply of electricity from RE unit to GH2 producer, if RE is licensed under the Electricity Act."
5	"We are writing from Societe Generale Global Solution Centre PVT LTD to seek your kind clarification regarding the requirement of filing SOFTEX returns through the SEZ Online system for units exclusively engaged in the export of services, particularly IT-enabled Services (ITeS), and not involved in the export of software. we have received below snap from our AD banker stating Softex filings are not required for ITes, can you please provide some guidance if we can do away with softex filing."	1. As per Foreign Exchange Management (Export of Goods & Services) Regulations, 2015, as amended from time to time and Master Direction – Export of Goods and Services by RBI, SOFTEX return is to be filed in respect of export of computer software and audio/video/ television software 2. Accordingly, as the Company is engaged in export of IT-enabled services, there is no requirement for filling of SOFTEX returns.
6	software development services also, does this services needs to be reported in Softex ?	1. As per Foreign Exchange Management (Export of Goods & Services) Regulations, 2015, as amended from time to time and Master Direction – Export of Goods and Services by RBI, SOFTEX return is to be filed in respect of export of computer software and audio/video/ television software. 2. Accordingly, as the Company is engaged in export of software development services, SOFTEX return will be required to be filed.
7	Kindly provide clarification on the amount of Bank Guarantee required to be furnished by the EOU.	1. Public Notice No. 25/2021 dated 27.05.2021, a bank guarantee equivalent to 5% of the bond value would be required to be executed by the EOUs. 2. Customs Circular No. 27/2018-Cus., dated 14.08.2018 clearly specifies that execution of bank guarantee/ surety by EOUs would continue to be governed by various circular issued from time to time by CBIC and will not be guided by the Circular No. 48/2017-Customs dated 08.12.2017 which governs the general importers and not the EOUs. 3. Further, as per Para 6.11(d) of Foreign Trade Policy, 2023 no bank guarantee would be required to be furnished by EOU unit who has achieved positive NFE and are in existence for the last 3 years, having export turnover of Rs. 5 crores or above and have not been issued a show cause notice or a confirmed demand during the preceding 3 years.

8	We have procured material from a DTA supplier after payment of IGST. However, the material has now become obsolete and is no longer required for our IT&ITES unit. In this regard, we seek your clarification on the following points: 1. Is a bill of entry (BOE) required to be filed for this material 2. If yes, will Customs duty be applicable? 3. If Customs duty is applicable, on what value will it be calculated: a. The sale value as per the Tax invoice issued to scrap vendor by our IT & ITES unit , or b. As per Rule-49? Please also confirm whether Rule 49 is applicable in this case, considering that we have not availed any benefits at the of purchase. If rule 49 is applicable, it would impose an additional burden on our SEZ unit.	1. As per Rule 49(4)(a) of SEZ Rules 2006, SEZ unit can remove goods to a DTA unit without payment of any Customs duty provided goods were imported into SEZ unit after payment of applicable duty and such goods are cleared into DTA unit, without any processing, subject to the condition that the identity of goods is established to the satisfaction of the Specified Officer. 2. Further, as per Rule 48(3), where goods procured by SEZ unit are supplied back to DTA unit as it is or without substantial processing, such goods shall be treated as re-imported goods and shall be subject to such procedure and conditions as applicable in the case of normal re-import of goods from outside India. Further, where such goods are supplied back to DTA unit as it is, and where the import duty on such goods is 'Nil'" and while procurement of such goods no export benefits were allowed against such goods, the SEZ unit may be allowed to supply back such goods to DTA unit on the basis of invoice only and filing of Bill of Entry in such cases shall not be required. 3. Accordingly, the Company may follow the procedure as stated above.
9	We have a customer based in Australia and they will be placing order on us. Once manufacturing completes and product is ready, we need to ship to a party in China who is a customer to our customer. Could you please let us know whether this kind of transaction is allowable under Indian banking regulations. Is there any additional compliance we need to follow.	This type of merchanting transaction are generally allowed. You'll need to ensure that all documentation, including the invoice and shipping documents, accurately reflect the billing and shipping addresses. Also, ensure that you comply with all relevant export regulations, including those related to the destination country and any specific requirements for the goods being exported. For detailed information, please refer to the RBI guidelines on export of goods and services.
10	We had recently sent a shipment to our overseas customer; however, it was unfortunately rejected due to certain quality issues. Considering the high cost involved in recalling and resending the shipment, we advised the customer to destroy the consignment at their end. The customer has complied and has provided us with a certificate of destruction for our records. The customer is now requesting a free-of-cost replacement for the rejected shipment. In this regard, we would like to seek your guidance on the applicable customs/SEZ provisions or rules that would allow us to send such a replacement shipment on a free-of-charge basis.	1. In terms of Para 2.47 of Foreign Trade Policy, 2023 goods exported out of India which are found defective/damaged may be imported for replacement free of charge by the exporter in accordance with the relevant Customs Notification, and such goods shall be allowed for export by Customs authorities, provided that replacement goods are not under the restricted or SCOMET items for exports in ITC(HS). 2. Further, post export, the Company can approach the AD Banker with transaction details and all relevant documentations, so the AD Banker can approve the transaction in totality and close the transaction on the EDMPS portal.

11	"We are an SEZ unit operating in the IT/ITES sector, and we seek your kind clarification regarding the interpretation of the term "processing" as referred to in Rule 48(3) and Rule 49(4)(a) of the SEZ Rules, 2006. As per our understanding, these provisions largely relate to manufacturing SEZ units where physical transformation or processing of goods is involved. Being an IT/ITES service provider, our operations do not involve any manufacturing or physical modification of goods. In cases where goods (e.g., IT hardware or equipment and other assets) procured by us are returned or supplied to the DTA without any substantial modification or physical processing, we seek your confirmation on whether such movement would qualify as "without processing" under the above-mentioned rules. We would be grateful if you could kindly confirm whether: 1. The term "processing" in the context of Rule 48(3) and 49(4)(a) is applicable only to manufacturing SEZ units, and 2. For IT/ITES units, return of goods (as-is) after used to DTA would be considered non-processing movement."	1. Rule 48(3) and Rule 49(4)(a) of SEZ Rules 2006, uses the word "a unit" and does not categorically refer to a manufacturing unit. Therefore, said Rules shall be applicable to both manufacturing unit as well as a service unit. 2. Further, as per Rule 48(3), goods procured by SEZ unit can be supplied back to DTA unit as it is or without substantial processing.
12	Are SEZ units exempt from payment of the 1% labour welfare cess? If so, kindly provide the relevant notification or circular supporting this exemption.	1. Under Section 7 of the SEZ Act, 2005, goods and services exported from, imported into or procured by an SEZ unit or Developer from a DTA unit are exempt from taxes, duties or cess listed in the First Schedule of the Act. The labour welfare cess, i.e. Building and Other Construction Workers' Welfare (BOCWW Cess), governed by the BOCWW Rules, 1998, is not included in this Schedule. Under Section 26 of the SEZ Act, 2005 developers and the entrepreneurs shall be entitled to the following exemptions: • Customs duties under the Customs Act, 1962 and Customs Tariff Act, 1975, • Excise duties/ GST on goods from the Domestic Tariff Area under relevant laws, • Service tax/GST on taxable services for authorised operations, • Securities transaction tax for specified transactions by non-residents via IFSC, • Central Sales Tax on goods used for authorised operations by the developers and the entrepreneurs. The Section does not provide for exemption on BOCWW Cess. 2. As per Rule 9 of the BOCWW Cess Rules, 1998, employers may apply for exemption by submitting details of the works undertaken, applicable state legislation under which they are paying cess for the welfare of construction workers, and proof of said cess payment to the Director General of Labour Welfare, Ministry of Labour. Copies should also be sent to the relevant Assessing Officer and Board. In light of the above, there is no exemption for BOCWW cess for SEZ.

13	We are a 100% EOU, oprational in Pune. We are supplying our goods to SEZ customers. We follow the following procedure for supply from EOU to SEZ : 1. We get the PO copy from customer without GST. 2. We ask and get the SEZ LOP/ LOA from the customer. 3. We make the Invocie copy and send to the customer for prepration of BOE copy. 4. We get the BOE copy from the customer. 5. We then send the material together with the BOE copy+Invoice copy + Shipping Bill. 6. After getting the material, customer share us the receipted copy of the Invoice / BOE as proof of export in SEZ (signed/stamped by the customs of SEZ). We are supplying the goods to some other SEZ customers too and they the paper work is done as per the above procedure. Now one customer is in SEZ and he is asking to send the goods directly to them under LUT/Bond without charging the GST. According to them, they will not generate the BOE. Instead, on receipt of the material, they will issue online DTA Procurement issued by SEZ officer. Request you to confirm, if there is any provision for getting DTA procurement online after the sales has taken place. Is this new rule, or this is an additional rule than above."	1. As per Rule 30(14) read with Rule 30(12), an SEZ unit shall procure goods from EOU unit on filing of Bill of Entry (BOE). 2. There is no exemption from filing of BOE for procurement of goods by SEZ unit from EOU unit."
14	We are planning to procure capital goods from a DTA unit for the purpose of conducting a trial. Once the trial is completed, the machinery will be returned to the DTA unit. Kindly confirm whether such a transaction is permissible under the SEZ rules and if there are any specific procedures or documentation requirements that we need to comply with.	1. As per Rule 27(1) of SEZ Rules, 2006, SEZ unit can import capital goods from a DTA unit for authorised operations. 2. Further, for removal of capital goods post use, procedure as provided under Rule 49 of SEZ Rules, 2006 may be followed.
15	1. Are there any IT/ITES Units that have an interest in leasing the NPA space within the SEZ Zone, assuming they intend to register under STPI/EOU/EHTP..... 2. If so, what is the procedure or process that the Unit must follow to run the unit after registration till exit 3. What upfront exemptions or rebates will they receive upon registration concerning procurement and services?	1. As per Rule 11B(2) of SEZ Rules, 2006 IT/ITES Units may be set up in a non-processing area of the Information Technology or Information Technology Enabled Services Special Economic Zone. 2. As per Issue No. 30 to Instruction No.115 dated 09.04.2024 issued by Ministry of Commerce and Industry, IT/ITES Units in a non-processing shall follow the respective requirements as applicable to DTA/STPI/EOU/EHTP units from registration till exit. 3. As per Rule 11B(8) of SEZ Rules, 2006, IT/ITES Units in a non-processing area shall not be entitled to avail any rights or facilities available to SEZ Units. Further as per Rule 11B(9) of SEZ Rules, 2006 IT/ITES Units in a non-processing area shall be subject to such benefits and exemptions as are applicable to any other entity operating as a DTA/STPI/EOU/EHTP.
16	Can sez unit receive export proceeds in INR?	Yes SEZ is permitted to receive export proceeds in INR provided it is through Special Rupee Vostro Accounts opened by AD banks as per Para 2.52 of Foreign Trade Policy, 2023.

17	A unit in SEZ supplying goods to its foreign customers. The customer is giving a Purchase Order for development of the tool. The SEZ got it developed and procured the same from DTA without payment of IGST. The tools remain with SEZ for using the same for manufacture of goods either by itself or sent to job workers in DTA and the manufactured goods are exported to its customer. The SEZ unit has to raise Invoice for claiming the Tooling Charges. Since there is no movement of goods, it is not an export. Under the above circumstances, please advise regarding the GST applicability. Where this transaction to be shown in GSTR1 and GSTR3B	1. In reference to the appended mail, we wish to apprise you that tools remain with the manufacturer during the production process and do not cross the Indian borders. Accordingly, as per the provisions of GST law, this does not qualify as an export of goods. Since, tools are not physically moved outside India therefore, the tooling charges link to these tools may not partake the character of "exports" on strict interpretation of "export of goods" and "export of services" definition as envisaged under Section 2(5) & 2(6) of IGST Act 2017 respectively. 2. Furthermore, it is a common industry practice to treat such transactions as the supply of design and engineering services, without levying GST, on the premise that they qualify as exports of services. However, to classify such supplies to foreign customers as services under GST law, a detailed analysis and proper structuring of the arrangement is necessary to ensure consistency and compliance.
18	A unit in VSEZ intends to export goods to Dubai and receive payment in INR, based on a trade agreement with that country. Is this permissible?	1. In terms of Para 2.52 of Foreign Trade Policy, 2023, an SEZ Unit can receive export proceeds in INR provided it is through Special Rupee Vostro Accounts opened by AD Banks. 2. Accordingly, exports proceeds for goods exported to Dubai can be received in INR in Special Rupee Vostro Accounts opened by AD Banks."
19	SEZ administration under MoC & I, New Delhi & STPI under MoE & IT, New Delhi. Now my query is if any unit who interested to take space on lease in Non-processing Zone of a SEZ can go for a registration under MoE & IT?? if so, what is the process for Entry, Compliance & Exit. Does the Development Commissioner of SEZs have any involvement in all these processes? or should any intimation be provided to DC, SEZs by Developer (SEZ)?	1. As per Rule 11B(1) of SEZ Rules, 2006, Board of Approval (BOA), on request of developer of Information Technology or Information Technology Enabled Services Special Economic Zone, may permit demarcation of a portion of the built-up area as a non-processing area. 2. As per Rule 11B(2) of SEZ Rules, 2006, BOA shall specify the terms and conditions for setting up IT/ITES units in a non-processing area. 3. Issue No. 10 to Instruction No.115 dated 09.04.2024 issued by Ministry of Commerce and Industry discusses about seeking approval from the Jurisdictional Development Commissioner for setting up of IT/ITES units in a non-processing area. It has been clarified that no additional/differential treatment to units in non-processing area and shall be subject to such benefits and exemptions as are applicable to any other entity operating as a DTA/STPI/EQU/ETHP in terms of Rule 11B(10) of SEZ Rules, 2006.

20	Please request your clarification on the below: A unit in SEZ supplying goods to its foreign customers. The customer is giving a Purchase Order for development of the tool. The SEZ got it developed and procured the same from DTA without payment of IGST. The tools remain with SEZ for using the same for manufacture of goods either by itself or sent to job workers in DTA and the manufactured goods are exported to its customer. The SEZ unit has to raise Invoice for claiming the Tooling Charges. Since there is no movement of goods, it is not an export. Under the above circumstances, please advise regarding the GST applicability. Where this transaction to be shown in GSTR1 and GSTR3B.	1. In reference to the appended mail, we wish to apprise you that tools remain with the manufacturer during the production process and do not cross the Indian borders. Accordingly, as per the provisions of GST law, this does not qualify as an export of goods. Since, tools are not physically moved outside India therefore, the tooling charges link to these tools may not partake the character of "exports" on strict interpretation of "export of goods" and "export of services" definition as envisaged under Section 2(5) & 2(6) of IGST Act 2017 respectively. 2. Furthermore, it is a common industry practice to treat such transactions as the supply of design and engineering services, without levying GST, on the premise that they qualify as exports of services. However, to classify such supplies to foreign customers as services under GST law, a detailed analysis and proper structuring of the arrangement is necessary to ensure consistency and compliance.
21	During DTA sales from our SEZ unit, we have observed that many of our invoices are not being transmitted from ICEGATE to the GST portal. In several instances, this issue persists for over 3-4 months. There does not appear to be any consistent logic or pattern behind this, as we are using the same invoice details each time. Occasionally, the input tax credit flows through and is reflected in the GST portal, but in many cases, it is delayed or does not appear at all. We request your guidance on how to streamline this process and would appreciate your insights on the possible reasons for these invoices not flowing into the GST portal.	1. The GST portal provides the facility to retrieve/fetch Bill of Entry (BOE) data from the ICEGATE portal in cases where the data is not auto transmitted from ICEGATE portal to GST portal due to technical glitches. Please find the below steps to retrieve the data: Steps: 1. Log in to the GST portal. 2. Navigate to the 'Services' tab, then select 'User Services'. 3. Click on the 'Search BOE' option. 4. Enter the required details such as Port Code, BOE number, BOE date and Reference date. 5. Click on "search". 6. Click on "Query ICEGATE". Upon successful completion of the above steps (provided the data is accurate), the details of BOE will be transmitted from the ICEGATE portal to GST portal.
22	Kindly request you to please submit the details for MIP (Minimum import prices) is applicable for EOU units? If yes, please provide the applicable circular of notification which is issued from the steel Authority/Govt of India.	1. Notification No. 01/2025-Customs (SG), dated 21 April 2025, specifies a minimum threshold of Import price on CIF basis, in USD for certain products, including flat rolled products of Chapter 72 or the First Schedule of the Customs Tariff Act, 1975, i.e. steel plates. Any imports priced below these thresholds will attract a safeguard duty of 12% ad valorem. This notification is effective for a period of 200 days from its date of publication. 2. As per Section 8B(6) of the Customs Tariff Act 1975, safeguard duty does not apply to EOUs unless the relevant notification explicitly states otherwise. The above notification does not specify applicability to EOUs.

23	Thanks for your reply and requesting further clarification if the transaction is treated as supply of goods. If a domestic supplier is claiming the tool cost from foreign customers, we understand that the CGST/SGST to be paid due to place of supply is in the state itself. On the other hand, if the same scenario is from SEZ to foreign customers, we need clarity whether GST to be paid or not. Because, here the place of supply would be SEZ itself. Further where this transaction has to be shown in the GSTR1 and GSTR3B. We also bring your kind attention to the 55th GST Council meeting wherein the following extract is reproduced for your reference and to look into whether the same will have effect in finalizing the above issue. B. MEASURES FOR FACILITATION OF TRADE 1. Amendment in Schedule III of CGST Act, 2017 - To insert clause (aa) in paragraph 8 of Schedule III of the CGST Act, 2017 w.e.f. 01.07.2017, to explicitly provide that supply of goods warehoused in a Special Economic Zone (SEZ) or Free Trade Warehousing Zone (FTWZ) to any person Page 4 of 8 before clearance of such goods for exports or to the Domestic Tariff Area, shall be treated neither as supply of goods nor as supply of services. - This brings transactions relating to supply of goods warehoused in SEZ/FTWZ at par with the existing provision in GST for transactions in Customs bonded warehouse.	1. In reference to your below query, we would require an extensive review of the documentation. Therefore, our experts shall get in touch with you directly in this regard.
24	Please confirm Whether Register lease deed stamp Duty & registration fee Exempted below state SEZ Unit's. Tamil Nadu MEPZ Karnataka CSEZ Telangana VSEZ"	1. Tamil Nadu (MEPZ) As per the notification issued by the Tamil Nadu Government dated May 20, 2004, and the State Stamp Act, lease deeds executed by SEZ units are exempt from payment of stamp duty and registration charges. 2. Karnataka The Karnataka Government under its SEZ Policy, 2009 and guidelines issued in this regard, provides for 50% exemption for SEZ Units on stamp duty and registration fee exemptions. 3. Telangana As per the Telangana State Stamp Act, payment of stamp duty and registration fees for lease deeds in respect of SEZ Units is exempt.
25	We are a EOU Registered with rcmc bearing number 011160000052 and wish to understand as to how we have to file the annual performance report for the year 2024-2025 at nsws.gov.in.	1. Vide Circular dated 11.04.2025 (attached herewith to the e-mail), Ministry of Commerce & Industry, Department of Commerce, EOU Section, all current functional EOU units shall file their QPR/ APR through National Single Window System (NSWS portal). 2. In this regard, all EOU units shall get themselves registered on the NSWS portal. 3. Further, our experts/ knowledge partners can get in touch with you and support in this regard.

26	We are having sez unit and we have bought material from domestic market with Service Tax/ IGST benefit. Due to order cancellation and NCLT period many materials are surplus for us. We request you to clarify what will be duty implications if sell to another DTA Unit. Whether it will be only IGST or Custom Duty with IGST.	1. As per Section 30 of the SEZ Act, 2005 read with Rule 47(1) of SEZ Rules 2006, SEZ unit shall sell goods to DTA unit on payment of applicable Customs duty. 2. As per Rule 49(4)(a) of SEZ Rules 2006, SEZ unit can remove goods to a DTA unit without payment of any Customs duty provided goods were imported into SEZ unit after payment of applicable duty and such goods are cleared into DTA unit, without any processing, subject to the condition that the identity of goods is established to the satisfaction of the Specified Officer. 3. Further, as per Rule 48(3), where goods procured by SEZ unit are supplied back to DTA unit as it is or without substantial processing, such goods shall be treated as re-imported goods and shall be subject to such procedure and conditions as applicable in the case of normal re-import of goods from outside India. Further, where such goods are supplied back to DTA unit as it is, and where the import duty on such goods is 'Nil'" and while procurement of such goods no export benefits were allowed against such goods, the SEZ unit may be allowed to supply back such goods to DTA unit on the basis of invoice only and filing of Bill of Entry in such cases shall not be required. 4. Accordingly, the Company can follow the procedure as stated above.
27	We need a clarification about the shipping bill which received from our customs. I have attached two Shipping Bill copies (first attachment) Does not have ROTN number, (second attachment) with ROTN number and many of the shipping bills(LEO copies) does not have ROTN no. As we know the ROTN number is updated by the customs officials(AO) manually, obvious we could not have options to check or ensure to have ROTN number in the final document. Kindly help us to understand whether the ROTN number is still mandatory for GST refund.	1. We understand that the goods covered under Shipping Bill (SB) No. 2206639 were transported by air, whereas the goods covered under SB No. 2231220 were transported by sea. As per SEZ Online EDI Data Exchange Manual(version 1.0), Rotation No. (ROTN) is critical and mandatory only for shipments those transported by sea. Therefore, the requirement to provide the ROTN is contingent upon the mode of transport and is applicable only when the goods are shipped via sea.
28	We are requesting MIP (minimum import prices) is applicable for EOU units?	1. We would like to inform you that there is currently no active notification or circular under the Foreign Trade Policy 2023 that imposes Minimum Import Price (MIP) on steel products. 2. Notification No. 01/2025-Customs (SG), dated 21 April 2025, does prescribe certain threshold limits. Where specified steel products are imported below the stated CIF value, a safeguard duty may be applicable. However, this safeguard duty is not applicable to Export Oriented Units (EOUs), as per the provisions of Section 8B(6) of the Customs Tariff Act, 1975. Therefore, the threshold shall also not be applicable to EOUs.

29	This is a gentle follow-up regarding our earlier email dated [insert date], wherein we sought your guidance on the procedure for making payment to a foreign client in relation to an Intra-SEZ transfer within AEQUS SEZ, Belgaum. As mentioned, the goods were imported under SEZ BOE (NFEI) on behalf of the foreign client and subsequently transferred within the same SEZ premises. The transaction has been conducted in foreign currency, and the SEZ recipient is now initiating the payment to the foreign supplier. However, the bank is requesting a Customs BOE and AD Code, which is not applicable in this SEZ context. We would be grateful if you could kindly advise us on the correct compliance procedure and documentation required to facilitate this remittance in line with SEZ Rules.	1. AD Code Registration: • The Authorized Dealer (AD) Code is something issued by an AD bank responsible for remitting the payment. In this case, the payer should apply to the AD bank to get registered and obtain the AD Code. This is a standard procedure for entities undertaking foreign exchange transactions. Hence, in the instant case, the payer has to make a formal application with the AD Banker to provide such registration. 2. Documentation for Foreign Remittance: • Where conventional Customs BOE is not available (as is the case with imports under SEZ BOE (NFEI)), AD banks accept the SEZ Bill of Entry (along-with other supporting documents) as valid documentation to process foreign remittance. Hence, the remitter should also provide the banker with SEZ BOE along with other transaction-related documents such as import documents, Intra SEZ transfer agreement/documents etc. So ideally the remitter should approach the banker once again with all the relevant documents mentioned above which should suffice the requirement of the Bank.
30	We are currently facing an issue as we have mentioned consignee details wrongly. and currently the shipment is under sailing so request your support on how to rectify the issue. Actual Consignee Detail: M/s.Phoenix Water Filters Ltd Carlton House, Aylmer Road, London, E11 3AD, United Kingdom. VAT No:425483883 Wrong Details in shipping bill: Construction Helpline Ltd. (trading as CHL GO) (Company Reg No: 07445228) Unit 1, Batsworth Road, Mitcham London CR4 3BX. Ali Mansoor: +44 7946 897836	1. With reference to your query below, please note that as per Section 149 of the Customs Act, 1962, the proper officer may, at their discretion, authorize an amendment to any document that has already been presented at the Customs House. Such amendments must be made in the prescribed form and manner, within the stipulated time, and subject to any applicable restrictions and conditions. 2. This provision typically applies in cases involving changes to shipment details, invoice particulars, item descriptions, etc., where the details have either genuinely changed or were erroneously entered. As the document/transaction has already been submitted and approved by Customs, any amendment can only be made with the explicit permission of Customs officials.

31	Kindly provide the applicable RoDTEP table for pharmaceutical units. Some of the units have informed us that certain HS codes are not appearing on the DGFT portal and ICEGATE. We request your clarification regarding the applicable RoDTEP rates.	1. RoDTEP rates for Advanced authorisation holders, Export Oriented Units and Special Economic Zones were recently restored under Notification No 11/2025-26 issued by DGFT, which was effective from 01.06.2025. Under the notification, goods falling under Chapter 30 of the First Schedule of the Customs Tariff Act, 1975 which provides for "Pharmaceutical Products", are not included for the AA/EOU/SEZ units under Annexure 4RE. Therefore, these HSN rates are not reflecting on the ICEGATE Portal. However, if the goods are falling under any other Chapter, the relevant HSN will have to be examined vis-à-vis the notification.
32	Dear Sir/Ma'am, We, SPEC Finance (IFSC) Private Limited is situated in GIFT CITY, SEZ, Gandhinagar. Bond Number: 141/2024-25 LOA Number: IFSCA-SEZ/40/2024-SEZ Kindly help us in understanding how to check BLUT Utilisation on SEZ portal.	1. Public Notice No. 07/2024 dated 09.12.2024 clarifies the position on BLUT Utilisation. In terms of Rule 22 (1) iv (d) there shall be no debit and credit in the BLUT and the onus is on the unit to maintain the accounting and to ensure that sufficient bond amount is available at any point of time which shall be monitored on Quarterly/Annually. 2. The Notice further states that there is a process of auto debit of BLUT in ICEGATE however, the same is not auto credited based on the exports of the unit and when the Bond is exhausted, further BEs can be filed only after submission of additional bond or re-credit by the officer manually. However, this functionality has not been activated on the portal yet.
33	Please find the message from SIMS portal for registering about sims portal. We are in Ranipet SEZ. Kindly, guide us to proceed further.	1. Several units (SEZs/EOUs/AA holders) have uploaded incorrect documents—such as bills of lading or other unrelated files—instead of the required undertakings stating that the goods will not be sold in the Domestic Tariff Area (DTA). As a result, the Ministry of Steel has forwarded such cases to the Department of Commerce (DoC) and CBIC for necessary action. 2. To resolve the issue, affected EOUs/SEZs must contact their respective Development Commissioners (DCs) and request them to send an email to the Ministry of Steel confirming that: • The correct undertaking has been submitted, and • No goods have been sold in the DTA. Once this confirmation is received, the Ministry of Steel will proceed to unlock the SIMS accounts. Additionally, if the imported steel is not covered under the Quality Control Order (QCO), a request can be sent directly to the Ministry of Steel for reactivation of the SIMS account. Further, units should follow the above procedure, in case they are facing any challenges on the said issue and while sending such request to the DC's office, unit should ensure a copy is marked to dag@epces.in.

34	I have received a query from an SEZ Unit regarding the following error message encountered during registration on SIMS: ""Either Username or Password is incorrect or this IEC Code is debarred from registration on SIMS due to previous instances of false declarations and discrepancies."" Upon thorough enquiry with DGFT, it was confirmed that the IEC code has indeed been debarred from SIMS registration due to past instances of false declarations and discrepancies. We were informed that this matter falls under the purview of the Ministry of Steel for resolution. The unit has been attempting to contact SIMS but has not received any response so far. They have now approached us, seeking guidance on how to enable their IEC code for registration on SIMS.	1. Several units (SEZs/EOUs/AA holders) have uploaded incorrect documents—such as bills of lading or other unrelated files—instead of the required undertakings stating that the goods will not be sold in the Domestic Tariff Area (DTA). As a result, the Ministry of Steel has forwarded such cases to the Department of Commerce (DoC) and CBIC for necessary action. 2. To resolve the issue, affected EOUs/SEZs must contact their respective Development Commissioners (DCs) and request them to send an email to the Ministry of Steel confirming that: • The correct undertaking has been submitted, and • No goods have been sold in the DTA. Once this confirmation is received, the Ministry of Steel will proceed to unlock the SIMS accounts. Additionally, if the imported steel is not covered under the Quality Control Order (QCO), a request can be sent directly to the Ministry of Steel for reactivation of the SIMS account. Further, units should follow the above procedure, in case they are facing any challenges on the said issue and while sending such request to the DC's office, unit should ensure a copy is marked to ddg@epces.in.
35	We, M/s Sai Lalith Fragrances a Proprietrix unit located in B-25, Phase-II, MEPZ Special Economic Zone, Tambaram, Chennai 600045 and have registered in Icegate with LOA No. 8/566/2003/ SEZ Dated 31.07.2003 Validity upto 31.12.2027. We have changed our Entity name as "M/s. SLF AROMAS EXTRACTS PRIVATE LIMITED" and registered in ROC with new GSTIN and PAN. The same was approved by the Unit Approval Committee meeting held on 19.06.2024 with seamless continuity of SEZ activities. Enclosing the copy of letter issued by The Office of The Development commissioner for your Kind reference. Now we want to amend the entity name M/s. SLF AROMAS EXTRACTS PRIVATE LIMITED" in the Icegate registration with the same LOA and new GSTIN & PAN. We tried to amend the detail in Icegate portal SEZ amendment. But we are unable to amend the segment of Entity name, GSTIN, PAN, Mobile, Email and Authorised Signatory in the Icegate portal.	1. Public Notice No. 34/ 2015-2020 dated 24 December, 2020 provides for modification of IEC. In case of change in constitution of a PAN based IEC by way of merger, acquisition, liquidation, inheritance etc. such that PAN of the new entity is different from the earlier one, an IEC would be availed against the new PAN, and then the previous IEC would have to be operationally linked to the PAN/IEC of the new entity. 2. Such an application for linking the obligations under the old/ previous IEC may be submitted online to the jurisdictional RA of the new entity along with supporting documents. Concerned RA may sanction the given linkage after due scrutiny of the evidence provided by the applicant including submission of affidavits etc. After RA's approval, previous IEC(s) shall be treated as surrendered.

36	We have the following enquiry with reference to the UAC meeting dated 24.04.2025 (Minutes of 49th UAC): We understand that for FEMA purpose, units in GIFT City IFSCA are treated as non-residents. However, we request your inputs on any additional compliance requirement or regulatory requirement as our unit is now classified as an FOCC (Foreign owned &/or controlled companies). We would also request your clarity on any changes in the GST & IEC certification. Attached minutes of 49th UAC for your easy reference.	1. As per Para 2.14(b) of Handbook of Procedures, 2023, any change in constitution of firm, address, bank details or any other primary details, the IEC holder is required to ensure that the IEC details are suitably updated online within thirty days of effecting such change(s). 2. As per Rule 19 of Central Goods and Services Rules 2017, if there is any change in the particulars information such as legal name of business, address of the principal place of business or any additional place(s) of business, addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business, the registered person shall, within a period of fifteen days of such change, submit an application for intimating such changes. 3. There are no additional compliance requirements from FEMA perspective.
37	We are manufacturers and exporters of rotary industrial cutting tools, operating from a Special Economic Zone (SEZ) in India. We seek your kind guidance on the following scenario: 1. We propose to import certain goods from country "A", with whom India has recently executed a Free Trade Agreement (FTA). 2. The imported goods are not the products we manufacture but are integral components that complement our cutting tool range for further distribution in the Indian market. 3. At the time of import into our SEZ unit, we understand that the Bill of Entry can be filed with zero customs duty and social welfare surcharge (SWS), as per FTA provisions. 4. Our query pertains to the subsequent sale of these imported goods from SEZ to the Domestic Tariff Area (DTA): - o Are we required to pay customs duty and SWS at the time of clearance from SEZ to DTA for these goods, considering their FTA-origin status? - o If yes, what should be the basis for determining the assessable value for the purpose of calculating duty and SWS when selling into DTA (e.g., transaction value, customs assessable value at the time of import, or another method)? We request your clarification on the applicable legal provisions and the correct procedure to follow in such cases.	1. As per Section 30 of the SEZ Act, 2005 read with Rule 47(1) of SEZ Rules 2006, SEZ unit shall sell goods to DTA unit on payment of applicable Customs duty. 2. FTA benefits are available when goods are directly imported into India from a country with which India has an FTA agreement. However, FTA benefit shall not be available while goods are cleared from SEZ unit to DTA unit. Accordingly, SEZ unit would be required to pay applicable Customs duty in accordance with the Customs Tariff Act. 3. As per Section 30 of the SEZ Act, 2005 read with Rule 47(4) of SEZ Rules, 2004, for clearance of goods from SEZ unit to DTA unit, valuation shall be made in accordance with Customs Act and rules made there under.

38	If material is procured from local market in SEZ and if SEZ intend to sale same in local market, please inform Custom Duty will be charged or not.	1. If goods are procured by SEZ unit from DTA unit, without payment of duty, applicable Customs duty would be required to be discharged at the time of sale of such goods to DTA. 2. However, if goods are procured by SEZ unit from DTA unit after payment of applicable Customs duty and are cleared into DTA unit, without any processing, no Customs duty would be required to be paid subject to the condition that the identity of goods is established to the satisfaction of the Specified Officer. Accordingly, the Company can follow the procedure as stated above.
39	Thank you for your clarification regarding RoDTEP implementation. We note that ICEGATE is now displaying RoDTEP rates for most of the pharmaceutical products; however, a few items are still not appearing. Could you please provide a detailed list of the products that are excluded, including their product names and corresponding HSN codes?	1. There is no exhaustive list of pharmaceutical products (HSN codes) that are excluded from the RODTEP benefit. Accordingly, it is practically not possible to provide list of pharmaceutical products that are excluded from the RODTEP benefit. 2. In order to understand whether RODTEP benefit is available for a specific pharmaceutical product or not, a detailed analysis of the product and it's HSN Code would be required.
40	Myclarification is how to amend the entity name in Icegate registration with our existing LOA ,new PAN, and new GSTIN. We tried to amend the detail in Icegate. But there is no option to amend the segment of Entity name, GSTIN, PAN, Mobile, Email and Authorised Signatory in the Icegate portal.	1. As per Para 2.14(c) of Handbook of Procedures, 2023, request for PAN change in existing numeric IECs has to be made to the jurisdictional Regional Authority (RA). Further as per Para 2.14(d) of Handbook of Procedures, 2023, RAs shall consider applications seeking modification in IEC (all numeric), involving change in PAN, by ensuring that liabilities of the previous applicant/applicant firm are transferred to the new applicant/applicant firm whose PAN will be reflecting in the modified IEC 2. Also, as per Para 2.14(e) of Handbook of Procedures, 2023, in case of change in constitution of a PAN based IEC by way of merger, acquisition, liquidation, inheritance, business transfer etc. such that PAN of the new entity so formed is different from the earlier one, an IEC shall be availed against the new PAN within 30 days of effecting such change, if not existing already. 3. Accordingly, depending on the scenarios as stated above, the Company should first get the IEC amended. Post amendment in IEC, the details will be amended on the ICEGATE portal.

41	The jewelry unit is in seepz and doing job work for other units in seepz and getting job work charges, payment received in USD and whether the same will be considered for calculation of NFE under rule 53.or not.	1. As per Para C to Rule 53 of SEZ Rules, 2006, gems and jewellery units shall achieve minimum Value Addition as laid down in prevailing Foreign Trade Policy or Hand Book of Procedures. However, nominated agencies working as a service unit for precious metals supply within Special Economic Zone shall be subjected to the requirement of positive Net Foreign Exchange (NFE) only and not minimum value addition criteria. 2. As per Para A(h) to Rule 53 of SEZ Rules, 2006, for the purpose of NFE, export of services by services units including services rendered within Special Economic Zone and paid for in free foreign exchange shall be considered. 3. Accordingly, for a jewellery unit engaged in job work for other SEZ units and getting job work charges in USD, the same shall be considered for the purpose of NFE calculation.
42	Requesting you to kindly share the latest list Uniform list of services to be followed in SEZ (authorised operation services list).	1. In reference to your query, please find attached the list of authorised services approved by the Ministry of Commerce.
43	Thanks, for the reply. Please clarify under which rule custom duty also will be levied for sez to DTA sale of Surplus material.	1. For sale of goods from SEZ unit to DTA unit, applicable Customs duty shall be payable in terms of Section 30 of the SEZ Act, 2005 read with Rule 47(1) of SEZ Rules 2006.
44	"This is with reference to the attached public notice for the debit credit of duty on import and exports for sez unit. As per Annexure A to the public Notice we need to provide in column "4" "Forgone amount against which export obligation has been completed". Can you please guide us what amount we need to mention here whether it will be the calculated duty on the export value of the goods or if there is any guidelines available on this then please share.	1. Public Notice No. 07/2024 dated 09.12.2024 provides for filing of undertaking for re-credit of BLUT. The Notice further states that there is a process of auto debit of BLUT in ICEGATE however, the same is not auto credited based on the exports of the unit and when the Bond is exhausted, further BEs can be filed only after submission of additional bond or re-credit by the officer manually. However, this functionality has not been activated on the portal yet.
45	I request you to kindly help me with the validity of assessed Bill of Entry . What will be validity of Bill of Entry also duty is paid of the same.	1. There is no specific provision under SEZ Act, 2005 or SEZ Rules, 2006 which provides for the validity of the Bill of Entry. 2. However, as per proviso to Section 46(3) of the Customs Act, 1962, a bill of entry may be presented at any time not exceeding thirty days prior to the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India. 3. Accordingly, the same shall be applicable to SEZ Units as well

46	We wish to inform you that certain Bonded assets were not returned by our former employee(s) upon leaving our organization. Please advise, how we can de-bond them as per STPI and customs scheme.	1. The procedure for de-debonding of assets from STPI unit has been provided under Para 6.14(b) of Foreign Trade Policy, 2023. 2. The Company would be required to pay applicable GST and compensation cess and duties of Customs leviable under First Schedule of the Customs Tariff Act, 1975 prevailing at the time of such removal. 3. Further, benefit of depreciation (provided in Para 6.37 of Handbook of Procedures, 2023) will be available only when the unit has achieved positive NFE taking into consideration the depreciation allowed. 4. Also, an intimation shall be filed with STPI authorities for de-bonding of the assets and seeking necessary approvals.
47	"Team- Thanks for your reply, however, we understand from STPI office that there is no provision for de-bonding of such Unreturned Bonded assets and they have rejected our application. As there is only two category as per FTP- 6.14 (B) 1) become obsolete/ 2) surplus. Please advise is there any other clause for Unreturned and loss Bonded assets."	1. There is no specific provision under the Foreign Trade Policy, 2023 which provides for debonding of assets which have been stolen or unreturned by employees. 2. Accordingly, the Company will have to explain the STPI authorities about the situation and the Company is willing to pay the applicable Customs duty."
48	This is inform you to our unit located at Mumbai Festus SEZ, we want require import wireless equipment for software Development testing purpose please check and confirm WPC (Wireless Planning and Coordination) applicable for SEZ import for software testing purpose this is not for sale use only inside SEZ unit software testing purpose. Material HSN code-8517.62.0090	1. SEZ Units are exempt from the requirement of obtaining WPC license for goods imported for testing and R&D purposes.
49	In an SEZ-notified area, a building with 20 floors has been constructed. Out of these, five floors have been demarcated and designated as non-processing area in accordance with Rule 11B of the SEZ Rules, 2006. Kindly clarify whether a separate GST registration (under CGST & SGST) is required for operations carried out from the demarcated non-processing area, or whether the existing SEZ GST registration (IGST-based) can continue to be used for these five floors as well.	1. As per Rule 11B(10) of SEZ Rules, 2006 IT/ITES Units in a non-processing area shall be subject to provisions of all Central Acts and rules and orders made thereunder, as are applicable to any other entity operating as a DTA/STPI/EOU/ EHTP. 2. Accordingly, a separate GST registration would be required to be obtained.
50	We have discussed with the officer and they are asking for the below data for doing the manual re-credit, we need clarification on what data do we need to put in below column 4"Forgone amount against which export obligation has been completed	1. With reference to the below query, in column 4 "Forgone amount against which export obligation has been completed", the amount of duty forgone on imported goods to the extent used in the manufacture of exported product should be indicated.

51	Query : 1. Whether procurement of Ambulance Vehicle for Occupational Health Centre (OHC) is eligible for Zero Tax. Clarify with relevant instructions/circulars or SEZ Provisions. 2. Whether zero rate benefits are available for Operation and Maintenance of OHC and supply of medicines/ tablets. Reasons for Query : We, Larsen & Toubro Limited, operating as a Special Economic Zone (SEZ) unit in Kattupalli village, has been authorised since 2012 to undertake the construction, repair, refit, and conversion of a wide range of defence and commercial ships, vessels, and their components. Our capabilities serve both Defence and commercial of domestic and international markets. Our manufacturing facility in Tamil Nadu is formally registered under the Factories Act, 1948, which mandates compliance with regulatory standards for workplace safety, employee welfare and operational integrity. Construction and refit operations of Ships/Vessels are inherently labour-intensive manufacturing activities. We, Larsen & Toubro Limited, mobilize a dedicated workforce of over 2,000 skilled workmen and employees on a daily basis to ensure the timely and efficient execution of our orders. As per Rule 62 O of the Tamil Nadu Factories Rules, 1950, industrial establishments employing more than 500 personnel are required to maintain Occupational Health Centre (OHC) facilities. Accordingly, and in our commitment to ensuring a safe and healthy work environment, we have established a fully functional, round-the-clock OHC (Processing Area of SEZ) at our Kattupalli facility, which is located approximately 45 kilometres from the nearest major government hospitals. Our OHC has the following basic facilities. 1. Out Patient Consultation for general sickness and injuries of workmen and employees 2. Medical Laboratory for pre-employment and periodical medical examination of employees 3. Pharmacy 4. Physiotherapy 5. Minor OT for handling minor emergencies. As per Rule 62 P of Tamil Nadu Factories Rules, 1950, an ambulance is required for industrial establishment employing more than 200 employees. As our Shipbuilding unit is an heavy industry and it is prone to major injuries and medical emergencies like fall from height, head injuries, amputations, chemical exposures like paint and thinners, heart attacks, appendicitis etc.,. The nearest tertiary care hospital for handling such emergencies is around 25 kms away (Tiruvottiyur) and it takes around 50 min to shift a patient. The nearest Government Tertiary Care Hospital is around 45 kms away and it take 1 hour 15 min to reach there. In such scenario, any delay in transferring critically ill or injured patient can significantly affect the prognosis and survival outcome. Therefore an on-site ambulance equipped with essential life support system ensures prompt stabilization and safe transport of patient to tertiary medical hospital.	1. As per Section 26 of SEZ Act, 2005 read with Rule 27 of SEZ Rules, 2006, SEZ unit is allowed to procure various types of goods, including raw materials, semi-finished goods, and capital goods, from a DTA unit without paying duty, provided it is for authorized operations. Procurement of ambulance for Occupational Health Centre (OHC) is not related to authorized operations of the Company. Accordingly, no duty/ tax exemption shall be available with respect to procurement of Ambulance. 2. 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, and a list of services has been notified by Ministry of Commerce (MOC) which is commonly known as default services. Uniform list of services generally covers the services procured directly in relation to business of unit. Operation and Maintenance service for Occupational Health Centre (OHC) is not included in the default list of services for authorized operations of SEZ units. Consequently, such services unit would not be eligible for GST exemption.
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	Please clarify : 1. We need clarification whether CR Ambulance PS (6+P) (AIS:125) BSIV.2 (B-TYPE) ABS can be procured under Zero Rated Tax, as it is critical for medical evacuation during emergencies in the shipyard. SEZ Authorities are of the opinion that Zero Rated benefits cannot be extended for this procurement. 2. Also request to clarify that whether the Operation and Maintenance in the OHC facilities through service providers and supply of medicines including tablets are covered under ZERO RATED.	
52	I have received a query regarding the proposal submitted by three SEZ units during the UAC meeting for changing their name from "A" to "B" under the same Letter of Approval (LOA) numbers. Please note that this is not a case of merger but a name change in accordance with the Business Transfer Agreement, and as per Instruction No. 109 dated 18.10.2021 issued by the Ministry of Commerce & Industry, New Delhi. The same has been approved in the UAC meeting. In this regard, I kindly request you to provide a step-by-step procedure to effect the name change of Unit "A" to "B" in the following: 1. DGFT Portal 2. GST Records 3. Other Government Records 4. RCMC (EPCES or Relevant Council) Particularly, please guide on how to process the name change on the DGFT portal."	1. DGFT Portal: • As per Para 2.14(b) of Handbook of Procedures, 2023, any change in constitution of firm, address, bank details or any other primary details, the IEC holder is required to ensure that the IEC details are suitably updated online within 30 days of effecting such change(s). Accordingly, SEZ unit shall login into DGFT portal and amend their IEC with respect to name change on payment of applicable fees. • Also, Importer-Exporter Profile (ANF-1A) shall be updated online on DGFT portal with respect to name change. 2. GST Records • As per Rule 19 of Central Goods and Services Rules 2017, if there is any change in the particulars information such as legal name of business, the registered person shall, within a period of fifteen days of such change, submit an application for intimating such changes. 3. Other Government records: • From a PAN perspective, since there is a change in name of company, the same should be informed by way of change in particulars of PAN and accordingly the PAN number will remain the same but the particulars will be updated in the income-tax records. 3. Other Government records: • From a PAN perspective, since there is a change in name of company, the same should be informed by way of change in particulars of PAN and accordingly the PAN number will remain the same but the particulars will be updated in the income-tax records. • Other regulatory compliances may include changing the existing agreements entered into by the entity, updating banking records, updating particulars of tax deduction account number (TAN).

		4. RCMC Certification: As per Para 2.82 of Handbook of Procedures, 2023, SEZ unit shall intimate to the registering authority (EPCES or Relevant Council) within a period of one month from date of name change.
53	We are a unit in SEZ, and doing regular export we have small query please resolve the same: Is it compulsion to file RFD-11 for a sez unit even though they have BLUT.	- As per Section 16(3) of IGST Act 2017, a registered person making zero rated supply shall be eligible to claim refund of unutilised input tax credit on supply of goods or services or both, without payment of integrated tax, under bond or Letter of Undertaking, (LUT) in accordance with the provisions of section 54 of the CGST Act. - Further, it is only a declaration filed online on GST portal and furnished each financial year. Therefore, it is advisable file the same to avoid and any query or litigation from GST department.
54	We would like to inform you that we are one of manufacturer of textile readymade garments (JAK Expo) functioning near Tiruvallur (TN). Now some overseas customers are contacting us to do exports with the following process that will be carried out at Bangladesh and the balance process at our factory in India. Fabric HSN code : 52 Export product HSN code : 62 Following Process at Bangladesh - Fabric Cutting - Stitching Below process will be carried at Chennai - Label Attaching (stitching on garment) - Technical washing (as per customer's requirement) - Quality Checking and inspection - Packing - Export to our overseas customer in USA and European countries Kindly suggest to us under which scheme we can fulfill the process to earn FOREX in india. - Import Clearance UNDER SAFTA agreement OR MOOWR scheme. - Advance Authorization - EOU - SEZ	- Import under South Asian Free Trade Area (SAFTA): Under SAFTA FTA, goods can be imported availing exemption/ concessional duty benefit subject to meeting of origin criteria as prescribed. Subsequently, exports can be made and foreign exchange can be earned. - Manufacturing and Other Operations in Warehouse (MOOWR): MOOWR scheme allows import of raw materials and capital goods without payment of duty for manufacturing and other operations in a MOOWR warehouse. However, standalone activities like inspection, label attaching, packing, etc., may not be allowed under MOOWR scheme. - Advance Authorisation (AA): Under AA scheme, inputs/ raw materials can be imported duty free which shall be physically incorporated in export product (making normal allowance for wastage). Further, Special Advance Authorisation Scheme for export of Articles of Apparel and Clothing Accessories shall be issued for import of relevant fabrics including inter lining which shall be physically incorporated in the export product (making normal allowance for wastage). - Export oriented Unit (EOU): An EOU unit can be set up for export of manufactured goods and services including repair, re-making, reconditioning, re-engineering, rendering of services, development of software, agriculture including agro-processing, aquaculture, animal husbandry, bio-technology, floriculture, horticulture, pisciculture, viticulture, poultry and sericulture. Trading units are not covered under these schemes. On exports, EOU unit can earn foreign exchange.

		5. Special Economic Zone (SEZ): SEZ unit can be set up for manufacturing of goods or for rendering services including trading. Free Trade Warehousing Zone (FTWZ) allows duty free import, warehousing along with activities such as packing, repacking, labelling/relabeling. On exports, from SEZ unit/ FTWZ foreign exchange can be earned.
55	We are a 100% EOU unit registered with MEPZ. We are regularly exporting materials to our International customers. We need a clarification regarding shipment under courier mode. Our customer is placing purchase order on us for material export thru' courier mode. The courier is being booked by them under their account with their commercial invoice. However, the currency and invoice value declared by them in their invoice differ from the purchase order they have placed on us. Hence, while exporting it, we are unable to raise our commercial invoice. In the above situation, kindly advice how to proceed with the export under courier mode.	1. The Courier Shipping Bill will be filed on the basis of the commercial invoice of the International customer wherein International customer shall be the "consignor" and his foreign buyer will be the "consignee". Accordingly, the Company's commercial invoice would not be required for filing of the Courier Shipping Bill. 2. Further, the Company can raise sales invoice to the International customer on the basis of the purchase order (value and currency) against which the International customer shall make payment to the Company. 3. Further, the Company can provide all the details and documents related to the transaction to the Bank providing explanation with respect to the receipt of payment from International Customer.
56	We are planning a job work to other EOU Please confirm i.e. FROM EOU TO EOU JOB WORK WILL BE ALLOWED"	1. There is no explicit provisions under Foreign Trade Policy, 2023 which provides for sending of goods on job-work by one EOU unit to another EOU unit. 2. However, practically EOU unit with the prior permission of concerned Development Commissioners of the transferor and transferee EOU units as well as concerned Customs authorities can send goods to another EOU unit for job-work.
57	"Hi Team, Please ignore the previous emails. Apologies for the inconvenience. We would like to clarify that we are the Developer of the SEZ and already hold a valid SEZ GST registration. In this regard, we seek your guidance on the following: - Whether Rule 11B(10) also applies to Developers, or only to IT/ITES units operating in the non-processing area. - If applicable to Developers, whether we need to take a separate GST registration under CGST/SGST for operations in the non-processing area, in addition to our existing SEZ (IGST) registration."	1. Rule 11B(10) of SEZ Rules, 2006 refers to only businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall be subject to provisions of all Central Acts and rules and orders made thereunder, as are applicable to any other entity operating in domestic tariff area. The terms "businesses" means IT/ITES units functioning in a non-processing area. 2. Non-Processing area is also a part of SEZ in terms of Section 6 of the SEZ Act, 2005. Accordingly, no separate registration would be required to be taken by the developer under GST Law.

58	We may please be guided with the Formalities/ Rules and Regulations/ Procedure to be followed by us for the semi-finished job work to be done by the 100% EOU to another 100% EOU. The customer is ready to pay the GST and they will not endorse our name in the shipping bill as they said.	1. As per Para 6.13(b)(iii) of Foreign Trade Policy, 2023, sub-contracting of both production and production processes of an EOU unit may be undertaken without any limit through other EOU, on the basis of records maintained in unit. 2. As per Para 6.21 (c) of Handbook of Procedures, 2023, where job worker is EOU unit, export may be effected either from job worker's premises or from premises of unit. Export of such products from job worker's premises shall not be allowed through third parties.
59	We have a registered unit in Gateway Office Parks, SEZ, Chennai, and seek clarification on the following matter: • When Sutherland procures goods or services with IGST payment and avails ITC for the export of services under LUT, is endorsement required under SEZ/GST regulations to claim ITC or a refund of the utilized ITC?"	1. As per second proviso to Rule 89(1) of CGST Rules, 2017 and Sl. NO. 2 of Circular No. 44/22/2018-GST dated 14.06.2016 for claiming refund of unutilized input tax credit or integrated tax paid by the supplier, on the supplies made to SEZ unit, endorsement shall have to be issued by the specified officer of the Zone to the effect that services has been received by the SEZ unit for the authorised operations. This is only applicable to the supplier of services. 2. No endorsement of input invoices by specified officer would be required in case refund of such unutilized input tax credit by SEZ unit."
60	I am writing to request your guidance in locating the primary source for the Handbook of Procedures (HBP) - Volume 2 on the Directorate General of Foreign Trade (DGFT) website. Specifically, I am looking to access the SION (Standard Input Output Norms) norms issued for the "Chemical and Allied Products" group. Could you please direct me to the correct section or link on the DGFT website where I can find this information?	1. With reference to the below query, please find attached herewith list of SION Norms for the chemical and allied products. Also link for same is https://www.dgft.gov.in/CP/?opt=sion
61	On the above topic of Sims, the imported steel item is used for export. It is imported because similar item is not available within India. What is the option if it is required to be sold in DTA when there is no source available within INDIA.	1. As per Policy Circular No. 30/2015-2020 dated 08.01.2020, in case an item of steel gets registered under SIMS at the time of entry into SEZ/FTWZ, there is no need to seek SIMS Registration again at the time of supply of such item into DTA. 2. In other words, if the goods imported under SIMS to SEZ/FTWZ are supplied to DTA unit without any processing, the DTA unit need not seek any registration under SIMS.
62	We are 100% EOU engaged in mining and one of the largest exporter of crushed limestone in the NorthEast Region. We procure HSD from IOCL depot interstate and also from the local retail outlets to run the DG sets for generating power, mining equipment and auxiliary equipment. The HSD procured from IOCL is inclusive of excise duty and CST and the local retail outlets are inclusive of VAT. We would like to know the current provisions and procedures in the law for availing exemptions and refund of taxes and duties in case of deemed export from DTA suppliers and the appropriate authority for claiming such exemptions/refund.	1. There is no specific provisions under Foreign Trade Policy, 2023 which provides exemptions under VAT Laws for EOU's procuring High Speed Diesel from a unit located in the DTA. Accordingly, High Speed Diesel procured from DTA by an EOU shall be subject to levy of VAT. 2. As per Para 6(d)(iii) of Foreign Trade Policy, 2023, EOUs can also procure excisable goods falling under the Fourth Schedule of Central Excise Act, 1944 from DTA without payment of applicable duty of excise. Accordingly, High Speed Diesel procured from DTA by an EOU is exempt from levy of Excise Duty.

This is to bring to your kind attention that the Development Commissioner's office has recently issued a circular dated 17.06.2025 regarding the review of FTWZ/ Warehousing units in VSEZ, in line with the Department of Commerce's Instructions No. 117 dated 24.09.2024. Upon reviewing the said instructions, I refer to Para No. xi which states:

Development Commissioners shall keep a strict watch on high-risk commodities such as areca nuts, betel nut, black pepper, dates, etc., and may consider restricting the dealing of such sensitive commodities by FTWZ and Warehousing units. Moreover, the list may further be regularly reviewed by the Unit Approval Committee based on the risk perception of various commodities." In continuation of this, the D.C. office has now directed that all Warehousing units importing/procuring items from DTA, which are not included in their existing Letter of Approval (LOA), must submit proposals to include such items (along with ITC-HS codes, export/import details, NFE, employment, and investment projections) for placing before the UAC for inclusion in the LOA. It has been stated that failing which the activities of such units will not be allowed. In this context, I seek clarification on whether this interpretation by the D.C. office is consistent with the intent and scope of DoC Instructions No. 117/2024. FTWZ/ Warehousing units typically cannot predict in advance the exact commodities or clients they will serve. Therefore, expecting units to pre-list all ITC-HS codes may be impractical and may hinder operational flexibility. I request that the matter be taken up appropriately to seek further clarification from the competent authority, in the interest of the warehousing units. Additionally, I would also like to request clarification on whether a warehousing/trading unit is permitted to sell imported aluminum scrap under the current regulations. I am herewith attaching the instructions copy and circular for your ready reference.

1. Circular dated 17.06.2025 directing all the warehousing units to submit a detailed proposal indicating the details of the items to be warehoused along with its ITC HS code. This Circular has been issued in reference to Instruction No. 117 dated 24.09.2024 issued by Ministry of Commerce (SEZ Section). Vide Para xi of said Instruction, Development Commissioners were directed to keep a strict watch on the high risk commodities such as areca nuts, betel nut, black pepper, dates etc. and may consider restricting dealing in such sensitive commodities by FTWZ units and warehousing units. However, Circular dated 17.06.2025 directing all the warehousing units to submit a detailed proposal indicating the details of the items to be warehoused along with its ITC HS code is not in line with the intent of Instruction No. 117 dated 24.09.2024. The intent of Para xi of said Instruction is to only restrict the warehousing/trading of high risk items and not to strictly monitor all items being warehoused.
2. As per Rule 13(2)(c) of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, importer who is a trader of aluminium scrap (covered by Part D of Schedule III to this Rules), importing waste on behalf of actual users, shall obtain one time authorisation in Form 7 (To be submitted by trader to the State Pollution Control Board) and copy of this authorisation shall be appended to Form 6 prescribed in these Rules.
3. As per Rule 13(4) of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 for clearance of aluminium scrap, the Customs authorities shall verify following documents executed by the importer at time of importing aluminium scrap:
 - (i) Duly filled up Form 6 to Hazardous and Other Wastes (Management and Transboundary Movement) Rules, - Movement document;
 - (ii) The import license from Directorate General of Foreign Trade, wherever applicable;
 - (iii) Pre-shipment inspection certificate issued by the inspection agency of the exporting country or the inspection and certification agency approved by Directorate General of Foreign Trade;
 - (iv) Valid one time authorisation from concerned SPCB
 - (v) The chemical analysis report of the waste being imported;
 - (vi) an acknowledged copy of the annual return filed with concerned State Pollution Control Board for import in the last financial year.

64	We are currently in the process of partial denotification of a Special Economic Zone (SEZ). In this context, we seek clarification on the following points: 1. Is GST applicable on the fee paid for Consent for Establishment and Consent for Operation? 2. In the event of partial denotification of the SEZ, are we required to pay the GST on the above-mentioned consent fees?	As per Entry No. 4 of Notification No. 12/2017-Central Tax (Rate) dated 28 June 2017 (updated till now), the government has exempted the service provided by governmental authority by way of any activity in relation to any function/activities cover under Article 243W of the Constitution of India. Further, we wish to apprise you that Article 243W of the Constitution of India include such activities related to Urban planning including town planning, Regulation of land-use and construction of buildings public health, sanitation conservancy and solid waste management and other etc. In light of the above, GST is not applicable on the fee paid to Pollution Control Board.
65	Being in a special economic zone and having both imports and exports. We often find it challenging to work with multiple available exchange rates for our transactions, for any given rate. The rates are : Customs Rate as per the Shipping Bill / Bill of Entry ; RBI Rate and the Bank TT Rate (SBI). Which of the above rates should be recorded in books of accounts. We are also required to submit Quarterly Data / Annual Data of Performance for the Special Economic Zone, where the imports and exports figure mismatch to that our books due to the rate difference. From compliance point of view and as per the applicable accounting standards, please advise on the exchange rate to be taken into books of accounts.	1. As per Ind AS-21, a foreign currency transaction should be recorded in the entity's functional currency on initial recognition using the spot rate at the date of transaction. For practical reasons, Ind AS-21 permits the use of an average rate if it is reasonable approximation of the actual rate. 2. Spot rate may be RBI Rate or Bank TT Rate.
66	As an EOU can I invoice the products as finished to another EOU for export. GST liability is there or not.	1. Transfer of manufactured goods from one EOU unit to another EOU unit is allowed on payment of applicable GST and compensation cess with prior intimation to concerned Development Commissioners of the transferor and transferee units as well as concerned Customs authorities following the procedure as provided in Para 6.12(a) of Foreign Trade Policy, 2023.

67	We are looking for clarity in the matter below related to SEZ. The brief background of the matter : We HCL Tech Ltd are an IT based company and accordingly Import various Networking and IT Equipment's for carrying out the approved Authorized Operations. Occasionally, we are also required to clear / transfer the used Networking & IT Equipment's to our DTA locations for further use as per business requirement. We have filed an application with the Authorized officer (A.O), SEZ Noida for removal of used Network Switches falling under the Chapter Heading(HSN) 85176290 from SEZ to DTA. The Authorized Officer turned down our application stating that the goods being requested for clearance are secondhand goods and fall under the Sr. No I (b) of Para 2.31 of FTP and restricted for imports. These can be removed in DTA subject to fulfillment of conditions of Sr. No I (b) of Para 2.31 of FTP. Our Understanding in the matter however differs, we are of belief that Network Switches falling under the Chapter head 85176290 are not covered either in CRO 2012 or CRO 2021 and accordingly they fall under the scope of S.No I (d) of Para 2.31 of FTP instead of S.No I (b). We, therefore, seek clarity as to whether the used network switches can be cleared in DTA from SEZ or not especially keeping in view the provisions of SEZ, Customs and FTP Policy	1. As per our understanding, a network switch connects devices within a network (often a local area network, or LAN) and forwards data packets to and from those devices. 2. On perusal of the Electronics & Information Technology Goods (Requirements for Compulsory Registration) Order, 2012 dated 13.11.2012 as amended from time to time, prima facie it appears that network switch falling under Tariff Item 8517 62 90 are not covered by the said Order. 3. Accordingly, second-hand network switch (capital goods) are not "Restricted" for import in terms Sl. No. I(b) of Para 2.31 of Foreign Trade Policy, 2023. Second-hand network switch (capital goods) are "Free" for import in terms Sl. No. I(d) of Para 2.31 of Foreign Trade Policy, 2023. Also, our experts shall get in touch with you for any further clarification.
68	We, Capgemini Technology Services India Limited are registered SEZ unit vide LOA no 10/84/2011-SEZ/5850 Dt.08.08.2011 and are operating from Ground to 3rd Floor, Building No.6, Ground to 13th, Floor Building No. 5, Ground and 11th, Floor Building No.4, IT/ITES SEZ, Candor Gurgaon One Realty Projects Pvt. Ltd., Village Tikri, Sector-48, Gurgaon (Haryana) Being an SEZ unit, as per Rule 22 (V) of SEZ Rule 2006, we have obtained Registration-cum Membership Certificate (No RCMC/EPCES/00935/2023-24) from EPCES and periodically renewal our membership every financial year. We have a query related to procurement of leased goods (i.e. Laptops & Desktops) for our above SEZ unit as per agreement with HP Financial Services India Pvt. Ltd. under "Bill To" & " Ship To" method and pay monthly lease rental on the items procured. In the agreement with HPFS at the end of contract, we are required to return these leased goods back to them or buyback these goods if required for further use. Since these goods were procured in year 2020 and are more than 5 years old, they have crossed their age (>2 years and < 5 years) as mentioned in Notification No. 56/2023 dated 01.01.2024 and thus it has lost the merit to be removed under Rule 49(1) of the SEZ Rule 2006. Pls find attach copy of Notification no. 56/2023 dt. 01.01.2024.	1. Import of used IT Assets is governed by Para 2.31 of the Foreign Trade Policy 2023 read with Notification No. 56/2023 dated 01.01.2024, and Rule 49(1) of the SEZ Rule 2006. As per these provisions, removal of old IT assets is permissible only when the conditions specified in paragraph 2.31 of FTP and Notification no. 56/2023 are met. The sole exception is for e-waste vendors. 2. Since the products are past the period of limitation, the aforementioned provisions shall not be applicable to the said transaction.

	In view of the above submission, we would like to understand if applicability of Notification no. 56/2023 dt. 01.01.2024 implies on lease goods being sent to DTA unit of HPFS. As HPFS is the owner of assets and the leased goods are return back to them. We need your help and guidance to suggest us on the above transactions from SEZ unit to DTA unit in light of Notification no. 56/2023 dt. 01.01.2024	
69	We are an Export Oriented Unit (EOU) availing benefits under Notification No. 78/2017-Customs dated 13th October 2017 and Notification No. 48/2017-Central Tax dated 18th October 2017. Prior to the restrictions introduced via Notification No. 54/2018 – Central Tax dated 9th October 2018, we were exporting goods on payment of IGST and claiming refunds under Rule 96, based on the corresponding shipping bills. Following the insertion of Rule 96(10) and the restrictions it imposed, we shifted to the LUT route and began claiming refunds under Rule 89 instead. Subsequently, the Kerala High Court, in our case, M/s. Sance Laboratories Pvt. Ltd. v. Union of India, held that Rule 96(10) was ultra vires the Act. The Court noted that Section 16(3) of the IGST Act explicitly permits exporters to either export without payment of IGST under a bond or LUT and claim a refund of unutilized input tax credit, or export on payment of IGST and claim a refund of the tax paid. It was held that a subordinate rule cannot override the statutory options granted by the parent legislation. Similarly, the Gujarat High Court, in Messrs Addwrap Packaging Pvt. Ltd. & Anr. v. Union of India & Ors., has held that the omission of Rule 96(10) by Notification No. 20/2024 – Central Tax dated 8th October 2024 is prospective in nature, but would apply to all refund proceedings pending as of that date. In light of the above judicial pronouncements and the said omission notification, in our understanding, that exporters — including EOUs — are no longer barred from opting to export with payment of IGST and claiming refund under Rule 96, even if benefits under duty exemption notifications have been availed. Accordingly, we seek your kind clarification on whether, under the present circumstances, we may file refund applications under Sections 54 and 16 of the IGST Act read with Rule 96, without being subject to the restrictions previously imposed by Rule 96(10), while continuing to avail benefits under Notification No. 78/2017-Customs and Notification No. 48/2017-Central Tax.	1. Notification No. 20/2024-Central Tax, dated 08.10.2024 has omitted the Rule 96(10) and such omission allows exporters including EOUs to claim refunds without restrictions tied to IGST exemptions on procurement.

70	We operate as an Export Oriented Unit (EOU) and currently benefit from import duty exemption on inputs under Notification No. 52/2003 Customs dated 31.03.2003, which are used in the production of our final finished goods. We also procure indigenous goods for the same production process. As per FTP Para 6.08, we occasionally make DTA (Domestic Tariff Area) sales of our finished products. My question is regarding the reversal of customs duty on these DTA sales. Specifically, should we reverse the customs duty only on the imported inputs consumed in the production of the finished goods sold in DTA, or should the reversal apply to the customs duty equivalent of both imported inputs AND indigenous goods that went into the production of those final finished products?	1. As per Para 6.07(a)(i) of Foreign Trade Policy, 2023, an EOU unit can sell finished goods to DTA unit on payment of GST and compensation cess along with reversal of duties of Custom leviable under First Schedule to the Customs Tariff Act, 1975 availed as exemption, if any on the inputs utilized for the purpose of manufacturing of such finished goods. 2. Accordingly, reversal of Customs duty is required only with respect to imported inputs utilized for the purpose of manufacturing of finished goods on which exemption was availed at the time of import.
71	In addition to aforesaid revert, Circular No.13/2017-Cus dtd. 10th April, 2017 is relevant in connection with DTA clearance of goods procured by EOUs/EHTP/STP units from indigenous sources – charging of Duty – reg. Summary of Circular No.13/2017-Cus (dated 10 April 2017): The Circular clarifies the procedure for DTA (Domestic Tariff Area) clearance of goods procured by EOUs/EHTP/STP units from indigenous sources where deemed export benefits have been availed. It states that such goods should be treated as imported goods, and applicable Customs Duty must be paid upon their clearance or exit. In such cases, there is no need to obtain a certificate from the Development Commissioner confirming the refund or non-availment of deemed export benefits, as required earlier by Circular No. 74/2001-Cus. However, EOUs/EHTP/STP units still have the option to clear goods on payment of Central Excise Duty under Notification No. 22/2003-CE, provided they submit a certificate from the Development Commissioner confirming that deemed export benefits were either not availed or have been refunded. Accordingly, Circular No. 74/2001-Cus is modified to reflect this updated compliance procedure and reduce practical difficulties in obtaining such certificates. In view of above, whether it means that Customs Duty has to be reversed on DTA clearance of goods procured from indigenous sources if deemed export benefits were availed. Am i right or wrong?	1. Circular No. 13/2017-Cus., dated 10.04.2017 deals with as such sale/ transfer back of domestically procured raw materials/ capital goods by EOU unit to DTA unit. In the said Circular, it is clarified that such goods procured on availing the deemed export benefits are to be treated as 'imported goods' and accordingly, duty as applicable to the imported goods is liable to be paid on as such sale/ transfer back of such goods. 2. However, the aforesaid Circular do not deal with sale of finished goods by EOU unit to DTA unit. 3. Accordingly, reversal of Customs duty is required only with respect to imported inputs utilized for the purpose of manufacturing of finished goods on which exemption was availed at the time of import and not on domestically procured inputs.
72	We are an SEZ Unit and are procuring goods from an EOU unit without payment of any duties. In this regard, we wanted to understand - 1) if 'bill of export' is required to be filed by the EOU or SEZ unit. This is because Rule 30(14) read with Rule 30(12) of the SEZ Rules seeks for filing of Bill of Entry. But ICEGATE FAQ on SEZ Filing states that bill of export is to be filed for supply from EOU. (Refer to question 22) 2) Also, as per the FTP 2023, Para 4.21(iv)- authorisation holder is required to file bill of entry for export to sez. Will EOU qualify under this para? 3) if we need to file DTA procurement form? Or any other compliances?	1. As per Rule 30(14) read with Rule 30(12), an SEZ unit shall procure goods from EOU unit on filing of Bill of Entry (BOE). 2. As per Para 4.21(iv) of FTP, 2023, an Advance Authorisation (AA) holder shall file Bill of Export for export to SEZ unit. The same is not applicable to EOU unit. 3. DTA Procurement form is required to be filed only in case of procurement of goods by SEZ unit from DTA unit and not EOU unit.

73	Our unit in Mahindra World City Jaipur SEZ, and we are manufacturing & Exporting the Bearing Components with HSN code 84829900, and at the time of expansion, we have added the polyamide / plastic components with HSN Code 84829900 (same as existing part). The Copy of LOA is attached for your ref. Now, we need to modify the HSN Code 39269097 instead of 84829900 for this production - polyimide / plastic part for the same i.e. Bearing Components / Automobile parts. So, please guide us that 1. Can we amend the LOA with this HSN Code ?, if yes, please let us know the procedure for the same. 2. or submit the revised projections report for this product 39269097 for amendment of LOA.	1. As per first proviso to Rule 19(2) of SEZ Rules, 2006, Approval Committee shall approve proposal for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, subject to meeting the requirements under Rule 18 of SEZ Rules, 2006. 2. We understand that the Company had applied for expansion for production of polyamide / plastic parts of the bearing components under existing HSN code 8482 99 00 (for bearing components). Now, the Company wants to modify the HSN code for polyamide / plastic parts of the bearing components to Tariff Item 3926 90 97. 3. Accordingly, as new separate entry is to be added for polyamide / plastic parts of the bearing components (Tariff Item 3926 90 97) though already projections for same were shown along with bearing components (Tariff Item 8482 99 00), the Company should file an application for amendment of LOA with the Approval Committee providing separate projections separately for both items (Tariff Item 8482 99 00 and Tariff Item 3926 90 97).
74	Our unit in Mahindra World City Jaipur SEZ, and we are manufacturing & Exporting the Bearing Components with HSN code 84829900, and at the time of expansion, we have added the polyamide / plastic components with HSN Code 84829900 (same as existing part). The Copy of LOA is attached for your ref. Now, we need to modify the HSN Code 39269097 instead of 84829900 for this production - polyimide / plastic part for the same i.e. Bearing Components / Automobile parts. So, please guide us that 1. Can we amend the LOA with this HSN Code ?, if yes, please let us know the procedure for the same. 2. or submit the revised projections report for this product 39269097 for amendment of LOA.	1. As per first proviso to Rule 19(2) of SEZ Rules, 2006, Approval Committee shall approve proposal for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, subject to meeting the requirements under Rule 18 of SEZ Rules, 2006. 2. We understand that the Company had applied for expansion for production of polyamide / plastic parts of the bearing components under existing HSN code 8482 99 00 (for bearing components). Now, the Company wants to modify the HSN code for polyamide / plastic parts of the bearing components to Tariff Item 3926 90 97. 3. Accordingly, as new separate entry is to be added for polyamide / plastic parts of the bearing components (Tariff Item 3926 90 97) though already projections for same were shown along with bearing components (Tariff Item 8482 99 00), the Company should file an application for amendment of LOA with the Approval Committee providing separate projections separately for both items (Tariff Item 8482 99 00 and Tariff Item 3926 90 97).

75	Considering the (S.no. 10) FAQs on Government services attached. Can you please clarify whether pollution Control Board falls under "Government" and whether GST is applicable on fee paid.	1. The State Pollution Control Board does not fall under the definition "Government". Further, as responded in the trailing mail, the Entry No. 4 of Notification No. 12/2017- Central Tax (Rate) dated 28 June 2017 (updated till now), the government has exempted the service provided by governmental authority by way of any activity in relation to any function/ activities cover under Article 243W of the Constitution of India. Further, we wish to apprise you that Article 243W of the Constitution of India include such activities related to Urban planning including town planning, Regulation of land-use and construction of buildings public health, sanitation conservancy and solid waste management and other etc. In light of the above, GST is not applicable on the fee paid to Pollution Control Board.																								
76	We Bioplus Life Sciences Pvt Ltd – 100% EOU situated at Bangalore, Karnataka manufacturing of Pharmaceuticals and Nutraceutical tablets, capsules, powders and oils etc exporting to various countries. We have received an order from Bangladesh to export Pregnancy and Lactation Vitamin and Mineral Supplement in tablet form under HSN code 3004 9090 and as Food supplement under HS code 2106 9099. Please let us know if there are any restrictions for exporting the above products to Bangladesh. Similarly, can you tell us whether there are any restrictions for importing from India to Bangladesh ?	1. There are no export restrictions for export of pregnancy and lactation vitamin and mineral supplement under HSN code 3004 9099 (HSN code 3004 9090 as provided in trail e-mail does not exist) as well as food supplement under HS code 2106 9099. 2. With regard to import restrictions of the aforementioned products in Bangladesh from India, the same may be confirmed from Customs authorities or local Customs consultants in Bangladesh.																								
77	I would like to know if the premium paid by the SEZ unit for Partnership Insurance/Keyman Insurance for its partners in order to safeguard its interest incase of death of its partner is exempt from GST.	1. As per Section 16(1)(b) of the IGST Act, 2017, zero-rated supply refers to the supply of goods or services or both for authorized operations to a SEZ developer or unit. Further, an SEZ unit is entitled to procure services for its authorized operations, and a list of such services has been notified by the Ministry of Commerce, commonly known as the default list of input services. Since Keyman Insurance is classified under Life Insurance Services, which is not included in the default list of services for authorized operations of SEZ units, the premium paid for Keyman Insurance would not be eligible for GST exemption.																								
78	We wish to submit the following query for clarification with relevant customs, dgft notifications We are the medical device manufacturing company, We have raised DTA Sale for the following items <table border="1"> <thead> <tr> <th>Sl No.</th><th>Item description</th><th>HSN</th></tr> </thead> <tbody> <tr> <td>1</td><td>URO flow metry</td><td>90181990</td></tr> <tr> <td>2</td><td>Lenovo TAB</td><td>84713090</td></tr> <tr> <td>3</td><td>Tab Stand</td><td>84713090</td></tr> <tr> <td>4</td><td>Commode Chair made up of Aluminium</td><td>90181990</td></tr> <tr> <td>5</td><td>Funnel</td><td>39269099</td></tr> <tr> <td>6</td><td>Beaker</td><td>39269099</td></tr> <tr> <td>7</td><td>500 gm calibration stone</td><td>90181990</td></tr> </tbody> </table>	Sl No.	Item description	HSN	1	URO flow metry	90181990	2	Lenovo TAB	84713090	3	Tab Stand	84713090	4	Commode Chair made up of Aluminium	90181990	5	Funnel	39269099	6	Beaker	39269099	7	500 gm calibration stone	90181990	1. As per Sl. No. 1(b) of Para 2.31 of Foreign Trade Policy, 2023, import of all second hand Electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2021 as amended from time to time is "Restricted". For import of such goods, a restricted import authorization is required. The procedure for applying for such restricted import authorization is provided under DGFT Circular No. 09/2024-25 dated 11.12.2024. 2. Further, as per Sl. No. 1(e) of Para 2.31 of Foreign Trade Policy, 2023, for import of used IT assets by DTA unit from SEZ unit, a restricted import authorization is not required, provided such
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	To sell item no, 2 and 3 above the authorised Officer has raised following query:- 02/07/2025 Kindly follow the procedures laid down in CBIC Instruction No.17/2023 dated 18/05/2023 read with DGFT Notification No.13/2024-25 dated 20th May 2024 (Electronic, Batteries and IT Goods EPR registration for import of batteries) as the goods tab are sold as such and other goods are integral part of the 710-1018 Rev H - Accuflow Uroflow. kindly clarify Remarks By DC Side 03/07/2025 Policy Circular No.9/2024-25 dated 11.12.2024 issued by DGFT (Computer and Servers HSN 8471) import of restricted IT Hardware (viz. Laptops, Tablets, All-in-one Personal Computers, Ultra small form factor computers and Servers under HSN 8471) Remarks By DC Side Please appraise above query and help us with relevant provision so that we can submit our reply to AO.	goods are for further use in DTA operations only; given that there is a minimum usage of 2 years in the SEZ unit and that the goods are not older than 5 years from the date of manufacturing and no exemption from any regulatory requirements (i.e., CRO, WPC, RoHS) was availed at the time of import of the such goods into SEZ unit. 3. As per information provided, the company wants to supply second hand tablet to DTA unit, which will be considered as import by DTA unit. Tablet is duly covered under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2021. If the condition as mentioned in Sl. No. I(e) of Para 2.31 of Foreign Trade Policy, 2023 is fulfilled, no restricted import authorization would be required, If the said conditions are not fulfilled, restricted import authorization would be required. 4. Also, we understand that second hand (used) tab stand is not an entire tablet but just a stand to keep the tablet. As per Sl. No. II of Para 2.31 of Foreign Trade Policy, 2023, all second hand goods other than capital goods shall be importable against authorisation only. 5. Battery Waste Management (BWM) Rules, 2022 have been notified by Ministry of Environment, Forest and Climate Change on 22.08.2022. These rules are applicable to all types of batteries regardless of chemistry, shape, volume, weight, material composition and use. As per these Rules, Producer (manufacturers, importers) shall have the obligation of Extended Producer Responsibility for the battery to meet the collection and recycling targets. Accordingly, in terms of Instruction No. 17/2023 dated 18.05.2023, EPR registration for Battery will be required to be obtained by DTA unit.
79	Would request you to kindly help me with the due date for filing the SEZ Monthly Performance Report (MPR) on the SEZ online portal, kindly provide copy of circular or instruction that highlights the due date for the MPR. Additionally, is there a requirement to submit physical copies apart from the online submission? If so, to whom should these be submitted?	1. Due date for filing of Monthly Performance Report (MPR) by SEZ unit for a particular month is 5th day of the succeeding month. For example MPR for month of July 2025 is to be filed by 5th August 2025. In this regard reference is invited to Public Notice No. 03/2024-25 dated 03.12.2024 issued for GIFT SEZ. 2. Further, MPR is to be filed online only and there is no specific requirement for submission of physical copies of MPR. However, in case, if the Authorised Officer/ Specified Officer specifically instructs for submission of physical copies of MPR, then the same is to be provided.

80	We are looking for clarity in the matter below related to We would like to request your assistance in updating our entity name in the ICEGATE registration for our SEZ Unit. Our company name has been officially changed from Reliance Naval and Engineering Limited to Swan Defence and Heavy Industries Limited. At the time of ICEGATE registration (copy dated 22.01.2025 attached), it was done under the former name. Relevant documents reflecting the name change—including approvals from KASEZ, updated IEC, and GST certificates—are enclosed for your reference. We have raised multiple tickets with the ICEGATE helpdesk in the past, but unfortunately, we have not received a satisfactory resolution. The helpdesk has advised us to deregister and initiate a fresh registration, stating that there is no provision to update the entity name under the SEZ Role. However, we have observed that the ICEGATE portal now features an "Entity Name Change" tab (screenshot attached), which suggests that this update might be possible without deregistration. When we attempted to use the ""Update Entity Detail"" option, it displayed our GST numbers, but the associated contact number and email ID shown are outdated, despite having already updated them in the system under our new entity name. We kindly request your support in updating our entity name under the existing ICEGATE registration. Since several transactions have already been carried out under the current registration ID, deregistering it would lead to the loss of all historical records and transaction data, which is critical for compliance and audit purposes. We sincerely request your assistance in facilitating a proper resolution to this matter and enabling the name update without deregistration.	Our experts will reach out to you to provide guidance.
81	As per Para 6.09 of FTP, 2023 read with Para 6.19 of the Handbook of Procedures, 2023, an EOU is permitted to export goods through other exporters, including merchant exporters, subject to fulfillment of conditions such as direct shipment from the EOU and realization of foreign exchange. In a case where an EOU has manufactured goods and supplied them to a merchant exporter, who wants us to charge him 0.1% IGST under the notification 41/2017-IT (Rate) dated 23rd October 2017, and the goods have first entered the premises of the merchant exporter before being exported by the latter, can the EOU still claim the benefit of "export through other exporters" under Para 6.19 for the purpose of Net Foreign Exchange (NFE) calculations? Specifically, will such a supply to a merchant exporter (where the goods physically move to the merchant exporter's premises before export) be treated as a valid export by the EOU under Para 6.19 of HBP 2023, or would it amount to a DTA sale necessitating reversal of Customs duty foregone?	1. As per Sl. No. 1(b) of Para 2.31 of Foreign Trade Policy, 2023, import of all second hand Electronics and IT Goods notified under the Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2021 as amended from time to time is "Restricted". For import of such goods, a restricted import authorization is required. The procedure for applying for such restricted import authorization is provided under DGFT Circular No. 09/2024-25 dated 11.12.2024. 2. Further, as per Sl. No. 1(e) of Para 2.31 of Foreign Trade Policy, 2023, for import of used IT assets by DTA unit from SEZ unit, a restricted import authorization is not required, provided such goods are for further use in DTA operations only; given that there is a minimum usage of 2 years in the SEZ unit and that the goods are not older than 5 years from the date of manufacturing and no exemption from any regulatory requirements (i.e., CRO, WPC, RoHS) was availed at the time of import of the such goods into SEZ unit. 3. As per information provided, the company wants to supply second hand tablet to DTA unit, which will be considered as import by DTA

		unit. Tablet is duly covered under Electronics and IT Goods (Requirements of Compulsory Registration) Order, 2021. If the condition as mentioned in Sl. No. I(e) of Para 2.31 of Foreign Trade Policy, 2023 is fulfilled, no restricted import authorization would be required, If the said conditions are not fulfilled, restricted import authorization would be required. 4. Also, we understand that second hand (used) tab stand is not an entire tablet but just a stand to keep the tablet. As per Sl. No. II of Para 2.31 of Foreign Trade Policy, 2023, all second hand goods other than capital goods shall be importable against authorisation only. 5. Battery Waste Management (BWM) Rules, 2022 have been notified by Ministry of Environment, Forest and Climate Change on 22.08.2022. These rules are applicable to all types of batteries regardless of chemistry, shape, volume, weight, material composition and use. As per these Rules, Producer (manufacturers, importers) shall have the obligation of Extended Producer Responsibility for the battery to meet the collection and recycling targets. Accordingly, in terms of Instruction No. 17/2023 dated 18.05.2023, EPR registration for Battery will be required to be obtained by DTA unit.
82	Our LOP contains the following :- Is the above LOP permit for "Software development" ? If yes, then no need to take the separate LOP. BTW, we have also one DTA unit in separate premises in Pune. If we do this activity from DTA Unit, then LOP is not required, right ? In this case (Export of software from DTA Unit), what will be further documentation and export procedure ? Thanks in advance for your support and guidance.	1. A letter can be filed with the office of DC / Designated Officer to confirm whether the existing LOP covers the operation of software development or not. In case, if the office of DC / Designated Officer confirms that operation of software development can be carried out the existing LOP, then no separate LOP shall be required to be obtained. 2. In case the Company carries out the operation of software development and export of same from DTA unit, then no LOP would be required. 3. As the company wants to export software outside India, DTA unit shall be required to obtain non-STPI registration.
83	As the company wants to export software outside India, DTA unit shall be required to obtain non-STPI registration. Where should we apply for this non STPI registration ? We are located in Pune.	1. The Company would be required to make an online application for obtaining non-STPI registration at https://stpionline.stpi.in. 2. Also, please find attached herewith user manual for new registration in this regard.
84	We, M/s. Zydus Hospira Oncology Pvt. Ltd -Plot No.3, PHARMASEZ Sarkhej -Bavla Highway, Tal- Sanad, Ahmedabad have been granted an LOA (Letter of Approval) vide letter no. KASEZ/P&C/6/04/06-07/8757 dated 27.10.2006. We are engaged in the manufacturing pharmaceutical products. We had procured goods from EOU unit with Duty free as we are a SEZ Unit. But due to quality issue we have rejected the goods and returned the same to EOU unit against IGCR benefits as available as per Customs Notification No.52/2003-Cus Dt.31.03.2003 & 37/2022-CUS Dt. 30/06/2022 to EOU Unit	1. First proviso to Rule 34 of SEZ Rules, 2006 deals with sale of unutilized goods imported or procured from DTA unit for authorized operations. The said proviso only covers a scenario where goods procured from DTA are not utilized for any reasons for authorized operations and are sold to any DTA/EOU/STP/BTP unit. 2. Further, Rule 27(9) of SEZ Rules, 2006 deals with the scenario wherein goods imported or procured by SEZ unit from DTA unit are found to be defective or otherwise unfit for use or which

	Now, Specified officer is demanding IGST with Interest on rejected returned from SEZ unit to EOU under SEZ Rule 25 of SEZ Rules-2006 with stating that, these are unutilized goods and not used for Authorized operations. Also state that IGCR benefits are for EOU unit not for SEZ unit and SEZ unit has to pay IGST with interest. Attached herewith all commutations between Specified Officer and us regarding rejected returned from SEZ Unit to EOU Unit Please advise on this issue and suggest shall we pay IGST?	have been damaged or become defective after such import or procurement, may be sent outside the SEZ unit without payment of duty for repairs or replacement, to the supplier or his authorized dealer or be destroyed, subject to such conditions as may be prescribed. Hope the above clarifies the question. Also, our experts will reach out separately to you to provide any support, if required in this regard.
85	We are asking for advise on IGST payment and you are sending just quoting Rules which are irrelevant to our scenario. Please provide proper advise with section / rules.	1. As mentioned in the trail e-mail, clause (ii) and (iii) to first proviso to Rule 34 of SEZ Rules, 2006 clearly mentions the word "sale" of unutilized goods imported or procured from DTA unit for authorized operations to any DTA/EOU/STP/BTP unit. The said proviso does not cover a scenario for return back of defective goods to EOU unit. Accordingly, first proviso to Rule 34 of SEZ Rules, 2006, itself is not applicable in the Company's scenario wherein goods procured from EOU unit for authorized operations are returned to same EOU unit on account of quality issues. 2. For the sake of argument, even if it is assumed that first proviso to Rule 34 of SEZ Rules, 2006 is applicable, the Company shall send the goods as such to EOU unit under either of the options (as first proviso to Rule 34 of SEZ Rules, 2006 uses the word 'or') : (a) without payment of duty (BCD, IGST, etc.) [clause (ii) to first proviso to Rule 34 of SEZ Rules. (b) payment of IGST under Section 5 of IGST Act, 2017 and without payment of Customs duty (including IGST) under Customs Tariff Act, 1975 [clause (iii) to first proviso to Rule 34 of SEZ Rules, 2006].
86	An Export Oriented Unit (EOU) has exported raw materials to an overseas buyer, and a portion of the goods has been rejected by the buyer. We wish to know whether the EOU can re-import the rejected goods against the Shipping Bill without incurring import customs duty. Could you please guide us on the procedure for re-importing the goods? The exported goods are raw materials (Masterbatch) that cannot be repaired or re-exported due to quality issues. Specifically, we would like to know: 1. If there are any provisions that allow for duty exemption on re-import without re-exporting the goods. 2. Procedures required for re-importation. We would appreciate your clarification on this matter. An Export Oriented Unit (EOU) has exported raw materials to an overseas buyer, and a portion of the goods has been rejected by the buyer. We wish to know whether the EOU can re-import the rejected goods against the Shipping Bill without incurring import customs duty.	1. Notification No. 52/2003-Cus., dated 31.03.2003 deals with re-import of goods exported by EOU unit. 2. As per Para 1(a) to Notification No. 52/2003-Cus., dated 31.03.2003, an EOU unit can import goods as specified in Annexure-I without payment of Customs duty (including IGST) for the purpose of manufacture of articles for export or for being used in connection with the production or packaging or job work for export of goods or services. 3. Annexure-I to Notification No. 52/2003-Cus., dated 31.03.2003 covers goods re-imported within one year from the date of exportation from the unit due to failure of the foreign buyer to take delivery which includes rejection of goods by foreign buyer. 4. Accordingly, an EOU unit can re-import goods which are rejected by the foreign buyer without payment of duty only if the same re-imported within one year from the date of

86	Could you please guide us on the procedure for re-importing the goods? The exported goods are raw materials (Masterbatch) that cannot be repaired or re-exported due to quality issues. Specifically, we would like to know: 1. If there are any provisions that allow for duty exemption on re-import without re-exporting the goods. 2. Procedures required for re-importation. We would appreciate your clarification on this matter	exportation and shall be used for the purpose of manufacture of articles for export or for being used in connection with the production or packaging or job work for export of goods or services."
87	Aptiv is a global technology company that designs, develops and manufactures software and hardware solutions to enable a safer, greener and more connected future of mobility. Our solutions help automotive OEMs around the world to create vehicles with advanced safety features, electrified architectures and intelligent connectivity. We are reaching out to seek your expert guidance regarding the Import and subsequent re-export of cars into/from India in connection with our current development and testing activities. Specially, we would appreciate your clarifications on the following points. 1. Will there be Permission given to an SEZ unit to import used Cars on Temporary basis to use in R&D/Testing purposes and re-Export the same ? 2. Can a SEZ unit be permitted to buy a car Locally and Re-Export to other countries for R&D purposes and Re-Import the same 3. Can we Re-import temporary Exported vehicle for R&D/Testing purposes with added components ? 4. Should SEZ unit avail UAC approvals for each Imports ? or ad hoc approval will be permitted for multiple imports? 5. Does Registration of a vehicle is mandatory to Export a Car which was locally purchased ? or we must register in first and then De-register the car to Export ? 6. Do we need to apply for Road permissions to test a temporarily imported Cars ?	1. As per Section 15 of SEZ Act, 2005 read with Rule 19 of SEZ Rules, 2006, a SEZ unit may obtain permission to have in-house R&D/testing facility for car (services) as its authorized operation from the Board or Approval Committee in a UAC meeting in the existing Letter of Approval (LOA). Once the LOA is amended and same is included as authorized operations, the Company can follow the procedure as applicable to SEZ unit for import of second-hand cars and re-exporting the same. 2. Domestic procurement of car may be allowed if it will be used by Company for its authorized operations. If it is in connection with authorized operations, the Company can export the car abroad for R&D purpose and re-import the same in accordance with the procedure as applicable to a SEZ unit. 3. The Company can re-import exported vehicle along with added components in accordance with procedure as applicable to a SEZ unit so far as import is made in connection with authorized operations. 4. SEZ unit shall obtain an ad-hoc permission from UAC to amend the existing LOA to have in-house R&D/testing facility for car (services) as its authorized operation. No separate permission in UAC meeting will be required for each imports to be made. 5. With regard to registration and de-registration of vehicles, the Company should approach the concerned Regional Transport Office (RTO) in accordance with applicable laws in the State of Karnataka. 6. Further, with regard to obtaining the road permission for testing of vehicles, the Company may take permission from concerned Regional Transport Office (RTO) in accordance with applicable laws in the State of Karnataka.

88	Kindly provide the latest benefits applicable to EOUs, along with the current rules and guidelines governing DTA sales from EOUs." and provide the benefits between SEZ and EOU.	- EOU scheme is governed By Chapter 6 of Foreign Trade Policy, 2023 along with Chapter 6 of Handbook of Procedures, 2023 and with Notification No. 52/2003-Cus., dated 31.03.2003. - Some of the key benefits as applicable to EOU unit are as under: - EOU unit can be set up anywhere in India - EOU unit can import goods without payment of Customs duty (including IGST) for use in manufacture of goods or provision of services to be exported - EOU unit can procure goods from DTA with or without payment of duty - EOU unit subject to fulfilment of positive NFE can sell finished goods to DTA unit - EOU unit on basis of annual permission subcontract production processes to DTA through job work - EOU unit also on basis of annual permission undertake job work for export, on behalf of DTA exporter - As per Para 6.07(a)(i) of Foreign Trade Policy, 2023, an EOU unit subject to fulfilment of positive NFE can sell finished goods to DTA unit on payment of GST and compensation cess along with reversal of duties of Custom leviable under First Schedule to the Customs Tariff Act, 1975 availed as exemption, if any on the inputs utilized for the purpose of manufacturing of such finished goods. - Key benefits between EOU unit and SEZ units are as under: Subject EOU Unit SEZ Unit Area of operations / Setting Up Can be set up anywhere in India Can be set up only at designated sites notified as SEZ Imports All imports are exempt from payment of all types of customs duties (BCD, SWS, IGST, Compensation Cess, etc) All imports are exempt from payment of all types of customs duties (BCD, SWS, IGST, Compensation Cess, etc) Procurement from DTA All procurements from DTA can be made with or without payment of applicable GST DTA Clearances DTA clearances allowed subject to fulfilment of positive NFE on payment of GST and compensation cess along with DTA clearances are allowed on payment of applicable customs duties (BCD, SWS, IGST, Cess, etc).
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		reversal of duties of Custom leviable under First Schedule to the Customs Tariff Act, 1975 availed as exemption, if any on the inputs utilized for the purpose of manufacturing of such finished goods. Income tax benefits No benefits available to EOUs presently Tax Holiday, at the option of the entity, for existing manufacturing/ production units based out of a SEZ, which have commenced operations before April 1, 2021, as under: - 100% of profits derived from export of articles/ things, for first 5 years of operation. - 50% of profits derived for next 5 years. - And for the subsequent five years, amount not exceeding fifty per cent of the profit as debited to the profit and loss account of the financial year and credited to "Special Economic Zone Re-investment Reserve Account. FEMA No such benefit to EOUs Foreign Direct Investment, upto 100% allowed for setting up of SEZ, under automatic route, except for some categories. We hope this clarifies your query.
89	We are a 100% EOU registered with MEPZ, Tambaram. DTA converted to EOU in 2016. We are an India-Germany Joint Venture. So far we have been developing technologies scaling them, manufacturing them and marketing them. We would like to start Merchant Export activities. Can you let us know how this will be possible. Our initial thoughts are to setup a separate non-EOU division of Vishwa-Syntharo which will be involved in Merchant Exports. The current EOU can operate as such as Division 1. Can you please suggest the best modus operandi ?	In reference to your below query, please find our response as under: 1. As per Para 6.00 of Foreign Trade Policy, 2023, an EOU unit cannot be engaged in trading activity. Accordingly, an EOU unit cannot act as a merchant exporter (export the goods manufactured by third party). 2. Accordingly, the Company can set up a separate DTA unit (non EOU unit) for being involved in merchant export activity. 3. Also, to mention that the in terms of Para 4.05 of Foreign Trade Policy, 2023, the Company (as a DTA unit) can obtain an Advance Authorisation (AA) as a merchant exporter tied to supporting manufacturer. The Company also explore this option.
90	Thank you for your clarification regarding our query. We understand that an Export Oriented Unit is permitted to re-import goods within one year of exportation. In this regard, we refer to Notification No. 45/2017-Customs Dated 30/06/2017, specifically clause 5(c), which states: in the case of goods exported under the Duty Exemption Scheme (DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme (EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any scheme of Chapter 4 [any reward scheme of Chapter 3] of Foreign Trade Policy, re-importation of such goods takes place within one year of exportation or such extended	1. As per second proviso to Notification No. 45/2017-Cus., dated 30.06.2017, this Notification shall not be applicable to re-import of goods which has been exported by an EOU unit (Notification No. 45/2017-Cus., dated 30.06.2017 is attached herewith for reference). 2. Accordingly, the Company shall have to re-import the goods within the timelines as specified in Notification No. 52/2003-Cus., dated 31.03.2003, as amended from time to time. We hope this clarifies your query.

	period not exceeding one more year as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay may be allowed; Based on this notification, we would appreciate your confirmation as to whether our EOU unit is eligible to avail the benefits outlined in the aforementioned clause for the re-importation of our goods. Furthermore, considering unforeseen operational challenges and quality issues requiring rectification. In this cause, we respectfully request an extension of an additional six (6) months for the re-importation of the goods. Kindly confirm our query to proceed for applying extension.	
91	We want to file QPR-1 for the period April-2025 to June -2025 in NSWS portal Kindly guide which data to be mentioned in the below as requested in NSWS portal for Sl No- 7 7 Indigenous procurement Quantity/Value (Rs in Lakhs) In Lakhs (i) Cumulative domestic procurement of RM Consumables etc. during the Quarter (ii) Cumulative domestic procurement of RM/ consumables etc up the Quarter (iii) (i) Cumulative domestic procurement of CAPITAL GOODS Including Spares up to the Quarter.	1. As per Rule 53 of SEZ Rules, 2006, an SEZ Unit shall achieve Positive Net Foreign Exchange to be calculated cumulatively for a period of five years from the commencement of production. 2. Details to be mentioned in NSWS portal at Sl. No- 7 in QPR is as under: 7 Indigenous procurement Quantity/Value (Rs in Lakhs) In Lakhs (i) Cumulative domestic procurement of RM/ Consumables etc. during the Quarter Value of RM/Consumables, etc. purchased during the quarter. (ii) Cumulative domestic procurement of RM/ consumables etc up the Quarter Value of RM/ Consumables, etc from the commencement of production till this quarter. (iii) Cumulative domestic procurement of capital goods Including Spares up to the Quarter. Value of capital goods purchased from the commencement of production till this quarter.
92	We are an SEZ unit, supplying IT assets to DTA unit in exchange for consideration in INR. Whether this transaction can be included in computation of NFE? What if the consideration was received in foreign currency?	1. As per Rule 53 of SEZ Rules, 2006, a SEZ unit shall achieve Positive Net Foreign Exchange to be calculated cumulatively for a period of five years from the commencement of production according to the following formula, namely:— Positive Net Foreign Exchange = A - B > 0, where A includes: is Free on Board value of exports, including exports to Nepal and Bhutan against freely convertible currency. 2. Accordingly, only when receipts are made in freely convertible currency, it would be considered for NFE Computation. 3. Accordingly, in the present scenario, where supplies are made to DTA in INR, such receipts cannot be included in NFE Computation. However, if the consideration will be received in foreign currency, the same be included in computation of NFE.

93	For the attached notification 100% EOU units can import below MIP prices for Steel plates? Which is comes under 72 chapter? We need clear information to import the plates from foreign countries,	1. As per Section 8(6) of the Customs Tariff Act, 1975, notification for imposition of safeguard duty issued under Section 8(5) of the Customs Tariff Act, 1975 shall not apply to articles imported by an EOU unit. 2. Accordingly, Minimum Import Prices (MIP) notified vide Notification No. 01/2025-Customs dated 21.04.2025 issued under Section 8(5) of the Customs Tariff Act, 1975 for levy of safeguard duty shall not be applicable to imports made by an EOU unit.
94	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: Vishwa-Syntharo PharmaChem Private Limited Division 1 – EOU Unit (current establishment) Vishwa-Syntharo PharmaChem Private Limited Division 2 – Trading Unit As regarding the structuring: Statutory Proposed Structure 1. Name Vishwa-Syntharo PharmaChem 2. Books of Accounts Maintained separately for Unit 1 and Unit 2 3. Bank Account Two separate bank accounts with no overlap 4. AD Code Two separate AD codes – one with each bank account 5. Employees Shown separately in the books 6. Import Export Code Same IE Code will be used for both Divisions 7. GST 33 AAFCV2758N2ZU 8. Marine Transit Insurance Two different insurances will be taken for each division 9. MSME Registration Same registration for both divisions Can you please let us know if this is in order ? If not can you please give your suggestions.	1. The Company can have two units i.e., DTA unit (for merchant trading) and EOU unit. 2. Further, the proposed structure as suggested in the trail e-mail is appropriate. We hope this clarifies your query.
95	In reference to your below query, please find our response as under: 1. The Company can have two units i.e., DTA unit (for merchant trading) and EOU unit. 2. Further, the proposed structure as suggested in the trail e-mail is appropriate. We hope this clarifies your query.	Additionally, based on the approval already received, no separate approval is needed for the temporary movement of customer-owned vehicles in and out of the SEZ for testing purposes. Furthermore, there is no requirement to file a temporary removal challan for such movements. As per paragraphs (b) and (c) of the SOP, only an email intimation providing the details of the vehicles and goods being temporarily removed is required. Additionally, a fortnightly statement containing these details must be submitted to the Authorised Office of the SEZ within 4-5 working days following the end of each fortnight. We hope this clarifies your query.

96	We represent WeRoute Global Fund Solutions Private Ltd, an Ancillary Service Provider operating within the GIFT City IFSC-SEZ jurisdiction as a branch office, holding registration with both IFSCA and the SEZ Development Commissioner. We write to inform you that, after careful evaluation of operational and regulatory considerations, we have taken the decision to voluntarily surrender our Certificate of Registration and initiate the exit process from both IFSCA and SEZ frameworks. In this regard, we seek your guidance on the following: 1. Exit Process & Submission Requirements: Kindly confirm whether we are required to submit separate exit forms or applications to both IFSCA and the SEZ authorities, or if a consolidated procedure is available. We also request your confirmation on whether we can rely on the: - o IFSCA Circular issued in July 2025, and - o SEZ Compliance FAQs published in March 2025, for the applicable exit procedure and documentation requirements. 2. Background on SEZ Approval and NFE Compliance: We had received our initial approval as a back-office service provider from the SEZ authority in 2022, prior to the operational unification under IFSCA. We would like to reconfirm whether, under Rule 53A of the SEZ Rules (as amended), our entity is exempt from the requirement to maintain Positive Net Foreign Exchange (NFE), as is applicable to IFSC units providing financial and related ancillary services. We request your confirmation and procedural clarity on the above to enable us to proceed in full compliance with the applicable guidelines.	"Steps for exit from IFSCA and SEZ are as under- 1. To initiate the exit process from GIFT-SEZ, the Unit must submit a cover letter requesting the exit, along with a duly executed Form-L provided in SEZ Rules. Both documents are required to be submitted in physical form to the office of the Administrator (IFSCA). 2. Upon receipt of these documents, the Administrator's office will seek No Dues/ No Objection Certificates (NOCs) for the Unit's exit from the Specified Officer GIFT-SEZ, the Developer M/s. GIFT Company Limited, Concerned Co-Developer and IFSCA Regulatory Team. 3. Simultaneously, the Unit is required to submit a ""Free Form - Final Exit from SEZ Scheme"" request on the SEZ Online portal and upload the cover letter and Form-L as supporting documents. 4. Once all No Dues/NOC letters are received, the Administrator (IFSCA) will process the application. If found in order, the exit will be approved, and a final exit approval letter will be sent to the Unit via email. The ""Free Form - Final Exit from SEZ Scheme"" request on the SEZ Online portal will also be approved, officially reflecting the Unit's exit from the SEZ. Please note that, in accordance with Rule 53A of the SEZ Rules, any unit in the IFSC that provides financial services and is regulated by the IFSCA is exempt from the requirement to maintain Net Foreign Exchange (NFE). Accordingly, WeRoute Global Fund Solutions Private Ltd is exempt from the NFE requirement.
97	Our SEZ-Unit name change (Manor & Mews Pvt Ltd to Obeetee Pvt Ltd) under the Scheme of Amalgamation approved by Hon'ble NCLT order and now we have received approved LOA & B-LUT acceptance letter from DC Office and details are also updated on SEZ-Online module & ICEGATE-Registration done with new IEC & GST. My query is that we have already order to a foreign supplier from old company name and now the order already Shipped by supplier, can we file the import BOE documents on ICEGATE System with old name or not? then how to proceed import documents which showing old company name? We have also ordered to Indian Local supplier from old company name and which are also shipped and on the way, can we take inward under old company name in SEZ?	Import of goods from overseas supplier: 1. In the present scenario, the Company may request the supplier to issue revised invoice in the name of the new Company. Subsequently, request may also be sent to the Shipping agency to issue revised Bill of Lading in the name of the new Company. Basis the revised invoice and Bill of Lading, the new Company will be able to clear the goods by filling Bill of Entry (BOE) in their own name. 2. If the above scenarios is not possible, the Company may file a letter with the jurisdictional SEZ authorities seeking permission for clearance of goods in the name of new entity on account of difficulties in amendment of import document already in the name of old Company. Procurement from DTA unit: 1. In such a scenario, the Company may file a letter with the jurisdictional SEZ authorities seeking permission for clearance of goods in the name of new entity on account of difficulties in amendment of document already in the name of old Company.

		2. If the jurisdictional SEZ authorities rejects the request, the Company may return back the goods on issuance of the credit note and place a new order from the new Company. We hope this clarifies your query.
98	We have a separation machine installed in our SEZ unit that we intend to modify through a Domestic Tariff Area (DTA) supplier. I would like to clarify the following: 1. Does the SEZ rule permit modification of machines within the SEZ by a DTA supplier? 2. If yes, kindly share the relevant SEZ rule or notification that permits such modification. We want to ensure full compliance with SEZ regulations before proceeding with the proposed changes.	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 is included in the uniform list of authorised services for SEZ units. 4. Accordingly, the Company can procure modification service (maintenance or repair services) for separation machine installed in the SEZ unit.
99	Request is made to kindly help us what will rate of GST should be charged in Ship Repair activity.	According to the explanatory notes issued by the Central Board of Indirect Taxes and Customs ('CBIC'), ship maintenance & repair services are classified under Service Accounting Code 998714 (i.e., Maintenance and repair of transport machinery and equipment). Further, as per Entry No. 25 of Notification No. 11/2017-Central Tax (Rate), dated 28 June 2017 (updated till now) the applicable GST rate would be 5% on the said services.
100	Thanx for your detailed mail with clarification, Also please suggest on the process of closure of GST, RCMC & FIU Further we wish to state that we will be shifting these operations to our Registered office in Bangalore, In such scenario do we require RCMC & FIU registrations to be continued.	For closure of GST Registration, application is to be submitted on the GST portal, after logging in- the path is Services > Registration > Application for Cancellation of Registration. After cancellation final return in Form GSTR-10 is required to be filed within three months from the date of cancellation or the date of the order of cancellation. RCMC can be cancelled by requesting the same and surrendering their Original RCMC certificate issued by the Council along with a consent letter duly signed either by the Proprietor, all directors, or all partners of the company on letterhead along with the original Registration-cum-Membership-Certificate (RCMC). For FIU, no formal communication with respect to cancellation available. The same may be requested to them via email. Registration-Cum Membership Certificate (RCMC) is a certificate that validates an exporter dealing with products/services registered with an agency / organization that are authorised by the Indian Government. Henceforth, the RCMC registration is to be continued if the entity continues to avail export related incentive.

		Entities designated as "reporting entities" under the Prevention of Money Laundering Act (PMLA), 2002, are required to register with the Financial Intelligence Unit-India (FIU-IND). This includes banks, financial institutions, intermediaries, and other entities involved in financial transactions. Specifically, this includes banks, NBFCs, virtual asset service providers (like crypto exchanges), among others. In case the business in Bangalore falls under the above-mentioned criteria, then RCMC and FIU is to be continued.
101	Ref our IEC # 0707011698 GSTN No : 29AABC17156H1ZC IIN # 29AABC17156H1ZC2425004 We here by confirm that, We are 100 % EOU & Duty forgone amount debited in above IIN Number in our IIN running register. • We have imported goods under EOU status and duty forgone has been properly recorded. • IGST was incorrectly captured at 5% or 12% instead of 18% in some BEs. • Goods have been received, consumed, and re-exported. • We need your advise/seeking clarity on whether any IGST reversal or customs compliance is required. Kindly check and advise.	In reference to Section 149 of the Customs Act 1962, bill of entry can be amended without any time limit provided that the documentary evidence which was in existence at the time the goods were cleared, deposited or exported, as the case may be is available. Therefore, the EOU unit may file an application for amendment before the Jurisdictional Authority for amendment of bill of entry for the incorrect IGST recorded during import.
102	We are planning to move cargo from our Customs Bonded Warehouse to a Free Trade Warehousing Zone (FTWZ) and would like to ensure compliance with all regulatory requirements. Kindly confirm the list of documents required for this movement and whether any prior approvals or formalities need to be completed with the jurisdictional customs authorities. Your guidance on the below points would be highly appreciated: 1. Documents required for ex-bond movement to FTWZ 2. Whether prior permission or movement order from customs is necessary 3. Any format or template for declarations to be submitted 4. Any specific conditions applicable under FTWZ-related provisions	Public Notice No. 98/2010 dated 1 October 2010, provided the procedure for transfer of goods from a bonded warehouse to an SEZ unit. In line with the public notice, following documents are required- • A request letter seeking Customs permission for movement to the SEZ. • The warehouse-assessed Bill of Entry. • The Bill of Entry assessed at the SEZ, submitted in a sealed envelope. • A transit bond under Section 67 of the Customs Act, equivalent in amount to the duty foregone. • An ex bond shipping bill. Upon submission: The Bond Officer (Deputy or Assistant Commissioner) reviews and approves the bond, permitting ex bond clearance based on the SEZ-assessed BE. Appropriate endorsements are entered into bond registers and related records. Goods are released from the bonded warehouse against the ex bond shipping bill and the BE. All procedural steps—including bond approval, register endorsement, and goods release—are the same for FTWZ units as they are for SEZ units.

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SEZs Sector Wise Goods Exports

(in Mn USD)

S. No.	Commodities	F.Y. 2024-25	July- 24	July- 25	Growth (%)	Apr-July 2024	Apr-July 2025	Growth (%)	(%) Share
1	Petroleum Products	27,263	3,465	1,942	-44%	9,775	11,370	16%	50%
2	Engineering Goods	13,162	840	674	-20%	4,005	2,554	-36%	11%
3	Drugs And Pharmaceuticals	7,247	497	579	16%	2,326	2,465	6%	11%
4	Gems And Jewellery	7,658	378	601	59%	1,899	2,290	21%	10%
5	Organic And Inorganic Chemicals	5,019	385	331	-14%	1,781	1,398	-21%	6%
6	Others	3,365	459	382	-17%	1,467	977	-33%	4%
7	Electronic Goods	1,621	105	128	21%	546	508	-7%	2%
8	Mica, Coal And Other Ores, Minerals Including Process	557	49	79	62%	137	343	151%	1%
9	Plastic And Linoleum	938	72	53	-27%	315	233	-26%	1%
10	Leather And Leather Manufactures	553	50	52	5%	190	179	-6%	1%
11	Rmg Of All Textiles	324	25	26	4%	97	110	13%	0%
12	Tobacco	230	19	27	45%	73	101	40%	0%
13	Cotton Yarn/Fabs./Madeups, Handloom Products Etc.	261	18	23	28%	71	91	28%	0%
14	Man-Made Yarn/Fabs./Madeups Etc.	194	19	14	-25%	67	54	-19%	0%
15	Handicrafts Excl. Hand Made Carpet	114	6	7	5%	28	33	19%	0%
16	Ceramic Products And Glassware	96	6	7	10%	29	30	4%	0%
17	Coffee	75	3	9	209%	19	26	34%	0%
18	Cereal Preparations And Miscellaneous Processed Item	72	5	7	38%	22	24	7%	0%
19	Marine Products	67	3	3	5%	21	21	0%	0%
20	Jute Mfg. Including Floor Covering	39	2	5	118%	8	19	148%	0%
21	Spices	46	3	6	107%	13	16	27%	0%
22	Tea	49	3	2	-28%	15	11	-23%	0%
23	Fruits And Vegetables	27	1	5	260%	10	11	15%	0%
24	Cashew	11	0	2	384%	3	6	139%	0%
25	Oil Meals	6	0	2	1293%	1	5	490%	0%
26	Oil Seeds	2	0	1	217%	0	2	279%	0%
27	Meat, Dairy And Poultry Products	5	0	0	344%	1	2	44%	0%
28	Other Cereals	2	0	0	155%	0	1	357%	0%
29	Carpet	0	-	0	-	0	0	145%	0%
30	Rice	0	0		-100%	0		-100%	0%
31	Iron Ore	0			-			-	0%
	Grand Total	69,004	6,414	4,966	-23%	22,917	22,879	0%	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 11B (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 11.2.2024, 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
Director, Phoenix Infocity Pvt. Ltd.
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Shri Alok Chaturvedi IAS (Retd.)

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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)

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