

<p>भारत सरकार वित्त मंत्रालय, राजस्व विभाग केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड निर्यात संवर्धन महानिदेशालय 8 वां तल, टॉवर-2, जीवन भारती बिल्डिंग कनॉटप्लेस, नई दिल्ली- 110001 दूरभाष: 011-23722430, फैक्स: 011- 23722443 ईमेल:dgep-dor@nic.in</p>	<p style="text-align: center;">   आज़ादी का अमृत महोत्सव </p>	<p style="text-align: center;">Government of India Ministry of Finance, Department of Revenue Central Board of Indirect Taxes & Customs Directorate General of Export Promotion 8th Floor, Tower-2, Jeevan Bharti Building, Connaught Place, New Delhi – 110001 Telephone: 011-23722430, Fax: 011- 23722443 Email:, dgep-dor@nic.in</p>
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F. No. DGEP/SEZ/14/2022

दिनांक /Dated: 18.08.2022

कार्यालय ज्ञापन /OFFICE MEMORANDUM

विषय/Sub: Request to take up proposals for changes in SEZ Rules, 2006 - Reg.

Please refer to para 140 of Hon'ble Finance Minister's Budget Speech, the transcript of which reads as follows:

In Part A of my speech, I have referred to the proposed reforms in SEZs. Alongside, we will also undertake reforms in Customs Administration of SEZs and it shall henceforth be fully IT driven and function on the Customs National Portal with a focus on higher facilitation and with only risk-based checks. This will ease doing business by SEZ units considerably. This reforms shall be implemented by 30th September, 2022.

To implement the above, CBIC has undertaken steps to facilitate integration of Customs operation to ICEGATE from SEZ portal. Office of the DG(Systems), CBIC is looking after this aspect.

For bringing the system on ICEGATE, certain amendments in the SEZ Rules are required to be done. The indicative policy intervention that is the Rules requiring amendment with recommendation thereof is given in a separate Annexure attached with this OM.

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As a part of ease of doing business, it is proposed, that necessary amendments in Rules, as indicated in the Annexure, may kindly be carried out to enable completion of the on-boarding process within the stipulated time frame.

This issues with the approval of competent authority.

Encls: As above

Roshan
18.8.22

(Roshan Lal)

Additional Director

सेवा में/To

Sh. Amit Yadav,
Additional Secretary (SEZ),
Department of Commerce,
Udyog Bhawan, New Delhi-11

Indicative Policy Interventions**Phase 1 (1A, 1B)**

Sl.No.	Recommendations	Existing regulation	Responsibility
1.	<p><u>SEZ Rules 2006</u></p> <p>Bond cum Legal Undertaking (BLUT):-</p> <p>Rule 12(5) & 22 needs to be reframed so as to align with the proposed changes in the Bond cum Legal Undertaking (BLUT) in Form H and Form D acceptance procedure by Customs SEZ Officer. In the existing rules, these Forms are accepted jointly by Development Commissioner and Specified Officer, whereas, in the proposed changed scenario, a one - time Bond with SEZ Customs Officer needs to be executed by SEZ Developer/ SEZ Unit for duty- exemption availed. Also, as the Unit is functioning as an importer, responsibility of transshipment should be of authorized transhipper such as custodian, shipping lines etc. and not of importer, as it is being followed in other imports and exports.</p> <p>Procedure for filing, assessment/ examination of Bill of Export:-</p> <p>(i) Rule 24 and Rule 46 – Existing Procedure for filing, assessment/ examination of Bill of Export with or without</p>	<p>SEZ Rules 2006.</p> <p>Rule 12(5) & 22 of SEZ Rules.</p> <p>Rule 24 and Rule 46</p>	<p>DoC</p> <p>DoC</p> <p>DoC</p>

	<p>export entitlements/ drawback needs to be changed to align with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.</p> <p>Procedure/ filing of Bill of Entry and other documents:-</p> <p>(ii) Rule 29 – This Rule deals with procedure for import of goods i.e., filing of Bill of Entry and other documents. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.</p> <p>Procedure for procurements from the Domestic Tariff Area:-</p> <p>(iii) Rule 30 – This Rule deals with procedure for procurements from the Domestic Tariff Area. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.</p> <p>SEZ Sales in DTA:-</p> <p>(iv) Rule 47, 48 and 49 – These Rules deal with sales in DTA and it's procedures. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.</p>	<p>Rule 29</p> <p>Rule 30</p> <p>Rule 47, 48 & 49</p>	<p>DoC</p> <p>DoC</p> <p>DoC</p>
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Phase 2		
Sub -Contracting/ Job Work:-		
(i) Rule 41, 42 and 43 – These Rules deal with sub – contracting and relevant procedures. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.	Rule 41, 42 & 43	DoC
Temporary removals in DTA:-		
(ii) Rule 50 and 51- These Rules deal with procedure for temporary removals in DTA. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.	Rule 50 & 51	DoC
Exit of Units:-		
(iii) Rule 74 – Exit of Units. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.	Rule 74	DoC
Self – declaration:-		
(iv) Rule 75 – This Rule states that unless otherwise specified, all inward or outward movement of goods into or from SEZ	Rule 75	

	<p>shall be based on self – declaration without any routine examination. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.</p> <p>Customs documents filing:-</p> <p>(v) Rule 78 – This Rule needs re-alignment in filing of Customs documents (BoE/ Shipping Bills / Job work and Temporary Removal requests etc.) on ICEGATE as proposed in the attached Broadsheet given in Annexure-3.</p> <p>Audit:-</p> <p>Rule 79 – This Rule deals with audit in SEZ for indirect taxes. This needs to be aligned with the proposed procedure as detailed in the attached Broadsheet given in Annexure-3.</p>	<p>Rule 78</p> <p>Rule 79</p>	
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ANNEXURE-3

S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
1A	Implementation Phase – 1A	<p>1. SEZ is identified by Port Code</p> <p>2. The units are identified based on LOA number and the login ID of the SEZ Online</p> <p>3. Registration of SEZ Unit.</p>	<p>1. SEZ will be identified by SEZ Port Code.</p> <p>2. Every unit within SEZ will be identified by SZU (SEZ Unit) Code which will have code to identify different types of SEZ – Manufacturing SEZ, FTWZ etc.</p> <p>3. Administrative Zones will be mapped like Commissionerate / Zone mapping for all the SEZs.</p> <p>4. Registration module for SEZ Unit shall be given in the ICEGATE. One time registration is mandatory.</p> <p>5. The Details of LOA and additional operations allowed may be linked to the registration of the Unit. Additionally, a role for acceptance of All-India National Customs Bond cum Undertaking (CBLUT) shall be given to the SEZ Officer through ICEGATE.</p>
1A.2	<p><u>Filing of BE on arrival of goods from outside India</u></p> <p>(As per Rule 28 (1) of SEZ Rules, a unit or developer may import goods directly into the Special Economic</p>	<p>1. The importer files <u>Bill of Entry for home consumption</u> in quintuplicate giving the description with stamped endorsement as “Special Economic Zone Cargo” along with Bill of Lading, invoice and packing list with the authorized</p>	<p>1. Upon arrival of goods from outside India, the IGM would be filed by the carrier, clearly declaring the destination port code as SEZ port code.</p> <p>2. The SEZ unit (importer) will file a SEZ Bill of Entry on ICEGATE for SEZ clearance, which will be duly processed similar to IGCR where all the duties are exempted</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
	Zone or through any other Ports or airports, Land Customs Stations, Inland Container Depots, after following procedures as detailed in Rule 29 of SEZ Rules.)	<p>officer who registers and assign a running serial number.</p> <p>2. Assessment of the Bill of Entry on the basis of transaction value which shall not require any countersignature of Specified Officer.</p> <p>3. The registered or assessed Bill of Entry is submitted to the Customs Officers at the place of import and the same is treated as permission for transfer of goods to the SEZ importer.</p> <p>[As envisaged in Rule 29(2)(a)/(b)]</p>	<p>based on notification / scheme code. However, ledger of items imported by SEZ units can be maintained.</p> <p>3. The FSSAI, PQ and other mandatory requirements not applicable.</p> <p>4. The documents would be Invoice, Bill of Lading and Packing List, if applicable along with LoA, which will govern restrictions / prohibitions.</p> <p>5. The Bill of Entry will be sent to RMS and subject to examination, if so decided by RMS. The risk treatment will be designed and applied by NCTC. PGA clearance requirements will be applied by NCTC.</p> <p>6. The BE will be processed by Appraiser (Authorized officer) and DC (specified officer) both.</p> <p>7. To start with, Filing and Assessment will be done at the SEZ itself and after stabilization, manner of Faceless Assessment will be decided.</p> <p>8. If RMS has marked examination for the B/E, the BE would be examined at the SEZ and not at Gateway Port.</p> <p>9. Out of charge shall be given by customs officer at SEZ after examination.</p> <p>10. Option for Linking IGM with SEZ BE should be given after filing. There is no late fee calculated on SEZ BE.</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
1A.3	Movement of goods from Gateway Port to SEZ	<ol style="list-style-type: none"> 1. Upon arrival of goods, the IGM is filed by the shipping line. 2. FCL/ LCL to be allowed to be transferred from Port, directly to SEZ. 3. There can be Transshipment to ICD, before transferring to SEZ. 	<ol style="list-style-type: none"> 1. Upon arrival of goods from outside India, the IGM would be filed by the carrier at the Gateway Port/ Airport. 2. Linkage of IGM with SEZ BE will be given to user through ICEGATE as well as at the Officer end in Gateway Port and SEZ Port. 3. The system will automatically segregate the IGM entries for the SEZ, treating the SEZ as an ICD for transshipment purpose. No Transshipment Fees applicable. 4. The Transshipment can be first to ICD and then to SEZ as well. 5. An authorized Transhipper shall be Unit Importer. The CBLUT Bond as submitted by him at the SEZ would be debited and credited in the system as for normal transshipments. To ensure effective monitoring, RFID/ ECTS based tracking can be explored, if there is a concern for diversion.
1A.4	Arrival of goods at SEZ	<ol style="list-style-type: none"> 1. On arrival of FCL cargo or sealed truck, seal on the container or the truck as the case may be is verified by the Authorised officer at the gate of SEZ. (Rule 29(2)(e)) On arrival of LCL Cargo, verification of marks and 	<p>At the time of arrival of goods at the SEZ, the customs officer at the SEZ will enter arrival report. Thus, Transshipment Bond would get credited.</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
1A.5	Finalisation of IGM	<p>numbers is carried out at random by authorised officer at the SEZ entry. <i>(Rule 29(2)(f))</i></p> <p>1. The SEZ importer submits the fifth copy of the Bill of Entry bearing the endorsement of the authorised officer to the Customs Officer incharge of airport or port within 45 days, failing which the Customs officer incharge writes to the Specified Officer to raise the demand of applicable duty from the SEZ Importer.</p> <p>On receipt of fifth copy of BoE, within 45 days, bearing endorsement of the authorized officer about receipt of goods, IGM is finalized.</p>	<p>The Bond Re-credit shall be considered as Rewarehousing Certificate.</p>
1A.6	Filing and Assessment/Examination of Shipping Bill for taking goods outside India	<p>1. The SEZ unit files Shipping Bill, in quadruplicate, with the Authorised Officer in the SEZ along with invoice, packing list and Currency Declaration Form.</p> <p>2. The Shipping Bill is registered, assigned a running serial number and assessed by the Authorized Officer.</p> <p>3. "Let Export" is given without routine examination of</p>	<p>1. Shipping Bill will be filed by SEZ unit on ICEGATE.</p> <p>2. For the FCL cargo, the Seal type of SB would be 'S' (Self Sealed). For LCL cargo, if it is containerized at SEZ, nature of cargo shall be declared as 'C' (containerized). Further, if cargo is air cargo / LCL to be containerized at any other port, nature of cargo shall be declared as 'P' (Packaged).</p> <p>3. The SB will be sent to RMS and subject to assessment and examination, if so decided</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
		goods on the basis of self-declaration by the exporter.	<p>by RMS. The risk treatment will be designed and applied by NCTC. PGA clearance as applied by NCTC would be applicable.</p> <p>4. S/B will be assessed and examined at the SEZ location itself. LEO will be given at SEZ location by the Customs officer.</p> <p>5. No export incentive is applicable during taking goods outside India. (Directory of valid scheme code will be introduced for SEZ. To start with, there will be only two codes – 00 for free SB and 99 for NFEI).</p> <p>6. Shipping Bill to be shared with RBI for the remittance purpose.</p> <p>7. The mandatory documents would be Invoice and LoA including details of authorized operations, packing list.</p> <p>8. SEZ unit directory including IEC and GSTIN will be shared by ICEGATE. At the time of filing of SB, SEZ unit will give SEZ unit code in single window table and this will be validated at ICES.</p>
1A.7	Movement of Goods from SEZ to Port	The goods are sent to the port, airport or land customs station as the case may be. However, goods may be sealed after examination, at the option of the importer.	<p>1. The goods shall be packed by the SEZ unit and in the case of FCL, they shall be self-sealed and the same shall be sent to Port, airport or land customs station. The RMS marked consignment need to be examined at SEZ itself. The examination at Port, Airport,</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
1A.8	Process at Ports (Movement of goods at Port)	<p>1.The goods along with the assessed Shipping Bill are received at the port/ Airport/LCS and the goods are exported without examination unless prior intelligence is received.</p> <p>2.EGM is filed at ICEGATE</p>	<p>ICD, LCS can be carried out only in case of prior intelligence.</p> <p>2. The Exporter shall be the Transhipper. The CBLUT submitted by him at the SEZ would be debited and credited in the system as for normal transshipments.</p> <p>3. The movement between SEZ to gateway port / airport shall be done using ETP process. For the LCL cargo to be stuffed at location other than SEZ, the unit / transhipper shall declare stuffing port as well as gateway port in the ETP. The officer at stuffing port would file container details in the SB. (New role will be created)</p> <p>4. In case of LCL cargo containerized at SEZ and FCL cargo, ETP shall be filed declaring stuffing port as null.</p> <p>1. The goods will be received at the port and will be exported without any further examination except for the cases wherein customs seal is tampered, or any specific intelligence is received.</p> <p>2. In case of LCL, the goods will be stuffed into a container at CFS, as for other consignments.</p> <p>3. Allow for shipment approval will be given by the Customs officer at gateway port.</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
1B	Phase 1B - DTA Removal/ Procurement		4. EGM would be filed by the shipping lines at the gateway port.
1B.1	Filing and Assessment of Bill of Entry in case of manufactured goods and imported goods removed as such.	<p>1.The DTA buyer files Bill of Entry for home consumption incorporating the details of goods/or services, make and model and other specifications along with the invoice and packing list with the authorised officer. The said Bill of Entry can also be filed by the SEZ unit on authorization by the DTA buyer.</p> <p>2.The authorised officer assesses the Bill of Entry.</p>	<p>1. In case of No/ Nil, Post- Import/ DTA removal conditions, the SEZ unit or DTA Unit will file the DTA supply B/E at SEZ. If the B/E is filed by SEZ unit, on behalf of DTA buyer, the Letter of Authorization from the DTA buyer is mandatory.</p> <p>2. In case of Post-Import/ DTA removal conditions, only DTA Unit will file the DTA supply BE at SEZ.</p> <p>3. A workflow similar to existing workflow in ICES for normal BE would be followed for the purpose of duty collection and clearance of goods.</p> <p>4. The invoice value/transaction value declared will be treated as CIF value, which will be relevant value for calculation of duties of Customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, as leviable, when imported.</p> <p>5. The rate and tariff rate would be date of removal of Goods. The differential duty challan may be generated, if applicable at the time of clearance.</p> <p>6. The mandatory documents applicable for normal BE would not be applicable for this</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
			<p>BE as there would be no B/L etc. Hence the suggested mandatory documents are invoice, packing list, and e-way bill if applicable apart from LoA.</p> <p>7. The Bill of Entry will be sent to RMS and subject to assessment and examination, if so decided by RMS. The risk treatment will be designed and applied by NCTC. PGA clearance requirement will be applied by NCTC.</p> <p>8. If RMS marks the BE for assessment, it will be assessed by the same officer to start with. Decision on FAG will be decided later.</p> <p>9. If RMS has marked examination for the B/E, the BE would be examined at the SEZ. Out of charge shall be given by customs officer at SEZ after examination.</p>
1B.2	Filing and Assessment of Bill of Entry for Clearance of goods (procured from DTA) as it is as per rule 48 of the SEZ Rules		1. Same procedure as followed for re-import of goods into India from outside India. -
1B.3	Goods procured by a unit or developer with exemptions/export entitlement	1. DTA supplier shall clear the goods being zero rated under IGST Act either under bond or legal undertaking or any other	1. The DTA supplier shall file the Bill of Export on ICEGATE. Since the DTA supplier might make zero rated supplies, and might be entitled for IGST refund, the filing would have to be by DTA supplier. IEC shall be

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
		<p>refund procedure alongwith GST Invoice. (Rule 30(1))</p> <p>2. In case of DTA procurement under claim of export entitlements, the supplier or the Unit or developer files Bill of Export on behalf of the supplier which is assessed by the authorised officer before arrival of goods. (Rule 30 (3))</p> <p>3. The goods are examined by the authorised officer at the SEZ gate in respect of description, quantity, marks and other relevant particulars, Bill of Export, packing list and GST Invoice and also as per the examination norms laid down in respect of export goods in cases where the goods are being procured under claim of an export entitlement. (Rule 30(1))</p>	<p>mandatory for DTA units as this is deemed export.</p> <p>2. The Bill of Export will have a new workflow that would be built for domestic supply to SEZ. The Bill of Export shall contain the description of the goods, quantity, value etc.</p> <p>3. The bill of export can be filed with export incentives or without export incentives.</p> <p>4. The mandatory documents would be Invoice, LoA including details of authorized operations, and e-way bill, if applicable.</p> <p>5. The Bill of Export will be sent to RMS and subject to examination, if so decided by RMS. The risk treatment will be designed and applied by NCTC.</p> <p>6. If the Bill is required to be assessed, it will be assessed at SEZ.</p> <p>7. If RMS marks the Bill for examination, this will be carried out at SEZ.</p> <p>8. The goods would be examined by the customs officer at the SEZ in respect of description, quantity, marks and other relevant particulars etc.</p> <p>9. Since there will not be any EGM, LEO given would be the last event on the basis of which benefits would be disbursed.</p> <p>10. RMS is to be extended for disbursal of export incentives, the data would have to be polled again by RMS after LEO.</p>

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S.No.	Event	Existing Process in SEZ / SEZ Online	Proposed Process
1B.4	Procurement of Goods from DTA without availing exemptions, drawbacks (and any other such benefits or) concessions.	1. Procurement of such goods from DTA area is on the basis of invoice/transport documents issued by supplier. (Rule 30 (2)) 2. Such invoices or transport document is endorsed by the Authorised Officer to the effect that no exemption, drawbacks and any other such benefits or concessions have been availed on said supply.	1.1. The system shall send acknowledgement of receipt of goods to GSTN, if required, as proof of export. As mentioned above, the Bill of Export may be filed as a free Bill with no export incentives.

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The Roadmap suggested as below for Phase -2 is likely to be suitably modified based on outcome of implementation of Phase – 1.

Phase – 2		
2.1	Filing and Assessment of Bill of Entry arrived through courier mode from outside India	<p>1. The importer file Bill of Entry for home consumption giving the description with stamped endorsement as “Special Economic Zone Cargo” with the authorised officer who registers and assign a running serial number.</p> <p>2. Assessment by Authorized Officer of the Bill of Entry on the basis of transaction value. [Rule 29(2)(i)(a)]</p> <p>The registered or assessed Bill of Entry is submitted to the Customs Officers at the courier terminal and the same is treated as permission for transfer of goods to the SEZ importer.</p>
2.2	Movement of goods from Gateway Port (Courier) to SEZ	<p>1. Upon arrival of the flight, the Airlines files IGM with the Indian Customs.</p> <p>2. Courier related consignments are transferred to Courier Terminal and courier company files ECM.</p> <p>3. The goods are taken over from Courier Terminal (FedEx/ DHL etc.) and after verification of</p>
		<p>Same procedure as provided in 1A.2 except point 10, where linkage of IGM is to be separately done.</p> <p>1. At present, in ICES, commercial consignments can be assessed if the courier files a part IGM for the cargo at the airport of import. The same modality can be extended to SEZ imports, if the courier company files a part manifest showing the destination port as the SEZ Courier company files ECM (Express Courier Manifest) which is different from IGM filed by Airlines. For SEZ cargo, carrier will file</p>

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		marks/ numbers such goods are stuffed in a vehicle which is sealed by escorting PO of SEZ. In case the SEZ is located away from the station where the goods have been imported by the courier, the goods are transhipped to SEZ importer under transshipment procedure. 4. The sealed vehicles reports at SEZ gate where PO checks seal and allows entry into SEZ.	additional lines in IGM and then cargo can move similar to as is done in ACC. 2. Thereafter, the normal procedures as for other cargo imported by a SEZ unit at the airports would apply. 3. This implementation would require discussions with courier companies and hence, this implementation would be postponed to a later date. 4. The courier company would have to give a TP bond as there would be movement of non-duty-paid goods.
2.3	Refund in case of duty paid parcels	In case, if the SEZ importer is not able to get the courier parcels duty free, the duty paid by the said importer on such eligible goods is refunded by the Specified Officer as if the imported goods have been exported to the SEZ in accordance with the provisions of Section 74 of the Customs Act, 1962. (Rule 29(2)(j)(c))	The mechanism for this would remain the same. The SEZ unit would continue to avail refund as per existing system.
2.4	Filing and assessment of Bill of Entry for goods arriving through Posts.	1. The SEZ importer files the Bill of Entry to the authorized officer with clear marking "Postal Import". The Post office registration number as indicated in the intimation letter received	Same procedure as provided in 1A.2 except point 10, where linkage of IGM is to be separately done.

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	<p>from Post office is taken as Import General Manifest and item number of Bill of Entry. (Rule 29(4))</p> <p>The authorised officer assign a serial number to the Bill of Entry and assesses the Bill of Entry.</p>	
<p>2.5</p> <p>Arrival and Movement of Goods from FPO to SEZ</p>		<p>1. There is no manifest for postal cargo</p> <p>2. The FPO operations are manual at present and the postal authorities are implementing a PBE in association with Bangalore Zonal Unit of DGoS.</p> <p>3. However, it is clarified that irrespective of mode of import post/courier/passenger for SEZ cargo, B/E would be filed at SEZ and the procedure of updating IGM details would be finalized.</p> <p>4. For postal cargo neither carrier nor postal department file IGM and therefore, it would not be possible to get these details in IGM. In absence of details in IGM, transshipment module in ICES cannot operate. Some other way has to be decided and implemented.</p>

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2.6	Filing and assessment of Bill of Entry for goods arriving as a personal baggage	Procedure for filing BE is same as any mode as described in 1A.2 29 (1) (iv)	Procedure for filing BE is same as provided in 1A.2 except point no. 10. On IGM Linking. The Linking is based on detention receipt provided by Airport Officer.
2.7	Arrival of Goods carried as personal baggage at Airport, sealing and warehousing	<ol style="list-style-type: none"> 1. The Authorized Passenger (in short pax) bringing the goods declares the goods with the Customs Authorities at airport in the arrival hall on the declaration form specified by the Commissioner of Customs in charge of airport. (Rule 29(5)(i)) 2. The authorized pax hands over the goods duly packed indicating the name and address of the consignee unit and accompanied by invoice and packing list to the customs authority. (Rule 29(5)(ii)) 3. The customs officer detains the goods and issues detention receipt. (Rule 29(5)(iii)) 	<ol style="list-style-type: none"> 1. At present, this activity is not automated at ICES. 2. Further, imports by hand would mostly be precious cargo, which is sensitive in nature and hence, some safeguards would have to be built in. 3. Hence, this implementation would be done at a later date.

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2.8	Movement of Goods to SEZ carried as personal Baggage	1. After release of goods from airport detention counter, the goods are moved by the custodian of SEZ or authorised representative from airport to SEZ. (Rule 29(5)(vi)) The authorised officer verifies the mark and number of packages at the gate of entry.	1. At present, this activity is not automated at ICES. 2. Further, imports by hand would mostly be precious cargo, which is sensitive in nature and hence, some safeguards would have to be built in. 3. Hence, this implementation would be done at a later date.
2.9	Filing and assessment of Bill of Entry for computer software or services through data communication channel or telecommunication links	1. The SEZ importer files a composite Bill of Entry along with the invoice and other relevant documents for a month within three working days of the closure of the month with the authorized officer. 2. The authorized officer assesses the Bill of Entry and issues notional "Out of Charge"	The same is not available in ICES currently and hence discussion is required to automate further on this one.
2.10	Procurement from warehouse/international exhibitions held in India.	1. A unit or developer shall file a Bill of Entry with the specified officer. (Rule 30(12)(a)) 2. The SEZ unit or developer submit duly assessed bill of entry assessed to the Customs Officer incharge of the warehouse from	1. DG (System) is devising functionality in ICEGATE for movement of goods from one warehouse to another warehouse. Such functionality would be modified and adopted for SEZ units for purchasing goods from warehouses by filing a simple form as is prescribed for transfer of bonded goods from one bonded warehouse to another.

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		where it intend to procure the goods. (Rule 30(12)(b)) 3. Customs officer incharge of the warehouse/international exhibitions allows clearances without payment of duty on the cover of ex bond shipping bill on the basis of the bill of entry assessed by the authorised officer 4. Re-warehousing Certificate by way of endorsement by the authorised officer on the copy of the ex bond shipping bill is sent to the custom officer incharge of the warehouse within forty five days from the date of clearance. (Rule 30(12)(d))	2. This workflow is a new workflow and would not be rolled out in the first phase. 3. This same workflow would be used for transfer of goods from one SEZ unit to another.
2.11	Procurement of goods from nominated agencies located in the special economic zone.	1. The procedures as specified by specified officer. No requirement of assessment of bill of entry or transfer of goods under cover of ex-bond shipping bill.	More clarity is required on the nature of these nominated agencies.
2.12	Procurement from EOU or Software Technology Park or Biotechnology Park	The unit or developer follows the same procedure as followed by him in case of procurement from bonded warehouse.	The procedure would be similar to the procedure for purchase of goods from a customs bonded warehouse mentioned above. The automation would be restricted to goods as ICES/ICEGATE does not cover services. This workflow is a new workflow and would be rolled out in the subsequent phases.

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2.13	Procurement of goods and services from other unit of SEZ	The unit or developer follows the same procedure as followed by him in case of procurement from bonded warehouse.	The procedure would be similar to the procedure for purchase of goods from a customs bonded warehouse mentioned above. This workflow is a new workflow and would be rolled out in the subsequent phases.
2.14	Procurement of cut and polished diamonds, precious and semi-precious stones.	<p>The parcel is brought into the SEZ in sealed condition from DTA supplier or CHA under the covering document of an invoice clearly marked original, duplicate and triplicate which is presented to the authorised officer at the gate.</p> <p>1. The invoice is registered by endorsing the registration number on the original and duplicate copies of the invoice and parcel is allowed to move to the unit. Such goods are separately accounted by the unit.</p> <p>The duplicate copy of invoice with endorsement of the authorised officer is forwarded to the supplier in DTA for claiming replenishment license from the Development Commissioner of SEZ.</p>	Precious cargo is sensitive in nature and hence, some safeguards would have to be built in. Hence, this implementation would be done at a later date.
2.15	Filing and Assessment of Shipping Bills through	1.The SEZ unit files Shipping Bill, to the Authorised Officer in the SEZ along with invoice,	1. S/B will be filed at ICEGATE and the goods would be examined at SEZ itself as per RMS's risk assessment. The same procedure as in

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	courier mode for taking goods outside India.	packing list and Currency Declaration Form. 2.The authorised officer assesses the Shipping Bill and "let export" is given.	case of export through airport would be followed. 2. The Shipping Bill will be assessed at the SEZ by the SEZ officer, if let export shall be given by the custom officer at the SEZ. The RMS marked consignment will be examined at SEZ itself. Courier company will file part EGM at airport for grant of incentives etc.
2.16	Movement of Goods from SEZ to courier terminal and arrival at Port	1.The goods are sealed and transferred to the custodian i.e. the Courier Company which exports the parcels to foreign country 2. The goods are received at Courier Terminal and export is allowed without any routine examination.	1. A module for transshipment of cargo from SEZ to Airport would be developed. {Existing ETP module would be used for export transshipment} 2. In this case, the courier company would act as transhipper and the cargo would be transported by courier company to Airport.
2.17	Filing and assessment of Shipping Bill through Post	1. The SEZ unit files Shipping Bill, to the Authorised Officer in the SEZ along with invoice, packing list and Currency Declaration Form. 2.The authorised officer assesses the Shipping Bill and "let export" is given.	1. The FPO operations are manual at present and the export module for postal export is being developed by Bangalore Zonal Unit of DGoS. The implementation of export through post can be implemented at later date when the same is ready by Bangalore Zonal Unit.

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			S/B would be filed at SEZ and ETP module would be used for transshipment. For EGM part some mechanism has to be devised.
2.18	Movement of goods from SEZ to FPO	<p>The goods are sealed and sent to post offices authorised by India Post for booking the export parcels. From here, the parcels are sent to FPO for export to foreign country.</p> <p>1. Assessed goods are received at FPO and export is allowed without any routine examination.</p>	
2.19	Movement of goods for job-working / sub-contracting or temporary removal.		The Movement can be governed by away Bill / CGST Invoice. The reporting can be governed by IGCR like procedure.
2.20	Zone to Zone Transfer		
2.21	Work from Home		
2.22	Exit of Units		

General Points

1. LOCODE for SEZ locations will have to be changed from 6 to A. For existing locations, this may be done to ensure uniformity.
2. Data at SEZ will not be migrated to customs' systems. However, it is suggested that a TRAN- 1 type form may be prescribed for one-time transitional purposes so that the data of stock in hand is available. Alternatively, B/E or SB for removal of goods as such may continue to be filed at SEZ online for those cases where the B/E for import was not filed on ICES/ICEGATE.
3. A one-time registration of SEZ units will be required at ICEGATE. A one-time AD code registration will also be required.
4. Services will not be covered on ICES/ICEGATE.
5. All customs procedures as presently applicable would continue to be followed except as for deviations mentioned above.