



GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
OFFICE OF THE DEVELOPMENT COMMISSIONER
NOIDA SPECIAL ECONOMIC ZONE
NOIDA DADRI ROAD, PHASE-II, NOIDA - 201305
DISTT. GAUTAM BUDH NAGAR (UTTAR PRADESH)



F. No: 10/09/2015-SEZ/10111

Date: 20.09.2017

CLARIFICATION

This is to clarify that all SEZ Developers and SEZ units having valid Letter of Approval granted under the provisions of SEZ Act, 2005 & Rules made there under are, subject to compliance with provisions of SEZ Act & Rules, entitled for the following:

1. As per Section 26 of the SEZ Act, 2005 – subject to sub-section (2), every SEZ Developer and SEZ unit are exempted from any duty of Customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 on goods imported into, or services provided in a Special Economic Zone or a Unit to carry on the Authorized Operations by the Developer or entrepreneur.
2. As per Section 16(1)(b) of IGST Act, 2017 – “zero rated supply” means any of the following supplies of goods or services or both, namely:—
 - (a) export of goods or services or both; or
 - (b) supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.

Accordingly Supplies of goods or services or both made to the said SEZ Developer/Co-Developer/SEZ Unit from Domestic Tariff Area for carrying out Authorized Operations under SEZ Act, 2005, are “Zero Rated” under Section 16(1) (b) of IGST Act, 2017.

3. This clarification is issued as a measure of facilitation of SEZ developers/ SEZ units.

Yours faithfully,

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(Mala Rangarajan)

Dy. Development Commissioner

To,

All SEZ Developers/ Units
Through Publication on NSEZ website.