



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. 10/17/2015-SEZ

624  
18/01/18

Date: 12. 01.2018

CIRCULAR

Following GST provisions are highlighted in respect of all SEZ Developers/ SEZ units having valid Letter of Approval, granted under the provisions of SEZ Act, 2005 & Rules made thereunder, and DTA suppliers making supplies to SEZs:

1. As per Section 16 of IGST Act, 2017-

16. (1) "zero rated supply" means any of the following supplies of goods or services or both, namely:—

- export of goods or services or both; or
- 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.

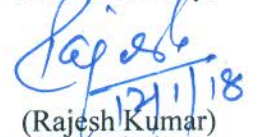
16 (2): Subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax Act, credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.

16 (3): A registered person making zero rated supply shall be eligible to claim refund under either of the following options, namely:—

- he may supply goods or services or both under **Bond or Letter of Undertaking**, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilized input tax credit; or
- he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and **claim refund** of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 of the Central Goods and Services Tax Act or the rules made thereunder.

2. For refund of tax, interest, penalty, fees or any other amount, provisions of Rule 89 of Central Goods and Services Rules (CGST) Rules, 2017, may be referred.

Yours Faithfully,

  
(Rajesh Kumar)

Dy. Development Commissioner.

To,

All SEZ Developers/Units/ DTA Suppliers.  
Through Publication on NSEZ website.