

**No. D. 6/9/2008-SEZ**  
Government of India  
Department of Commerce  
(SEZ Division)

Udyog Bhawan, New Delhi  
Dated: 25<sup>th</sup> May, 2009.

To

All the Development Commissioners

**Subject: Clarification on Rule 49(4)(b) of SEZ Rules, 2006 –  
removal of used packing materials – reg.**

**Sir/Madam,**

The undersigned is directed to say that clarification has been sought from the Office of Development Commissioners regarding applicability rule 49(4)(b) of SEZ Rules to SEZ developers. As per Rule 49(4)(b), a unit may remove following goods from the SEZ to DTA without payment of duty – used packing materials except metal containers.

2. Rule 14 of SEZ Rules further provides that the procedure applicable to units on import or procurement of goods and services, their admission, clearance of goods, shall apply, mutatis-mutandis to the developer.
3. This matter was considered in this Department and it is hereby clarified that in view of Rule 14 of SEZ Rules, Rule 49(4)(b) is equally applicable to SEZ Developers also.

Yours faithfully,

**(R.K. Pandey)**  
Under Secretary to the Govt of India  
Tel: 23062496  
Fax: 23063418

