

- (ii) Whether stamp duty will be payable in respect of purchase of land by the Developer for activities ancillary to the SEZ, e.g. housing, hotel, recreation, entertainment, golf, etc.?

Clarification: - The facility of exemption from stamp duty on purchase of land by the SEZ developer for activities like housing, hostel, recreation, entertainment, golf etc. would be available only with respect to the land which falls within the SEZ area. Any facility falling outside the SEZ area will not be eligible for exemption from stamp duty.

- (iii) Whether stamp duty would be payable in respect of sale or conveyance of the land developed by the Developer only to the units in the SEZ or to any other person or entity as well?

Clarification: - Land, buildings, etc. falling outside the notified SEZ will not be eligible for exemption from stamp duty. Also, under the rules governing SEZ, sale of SEZ land to units or other persons or entities is not allowed. Similarly, conveyance of land, buildings, premises, etc. by lease or otherwise (but not by sale) in an SEZ can be made only to the units in the SEZ or entities permitted to carry out operations within the SEZ areas as per SEZ Rules. In such cases above, the concession of stamp duty exemption will be allowed. Other persons or entities will not be eligible for concession.

- (iv) Whether stamp duty would be payable in respect of purchase or sale of land, buildings, etc. by the Developer at a place outside the SEZ?

Clarification: - The facility of exemption of stamp duty to a Developer will not be available for purchase or sale of any land or building at a place outside the notified SEZ.



F.No.H.7/1/2007-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce

Udyog Bhawan, New Delhi
Dated the 10th June , 2009

To

All Development Commissioners

Sub: DEPB claims.

Sir,

This is to clarify that DEPB claims in respect of SEZs shall be handled by the jurisdictional Zonal Development Commissioners. Such claims may be received by the respective Development Commissioners and forwarded with their recommendation to the jurisdictional Zonal Development Commissioners.

A list of Zonal DCs and the States under their jurisdiction is placed at Annexure-I.

Yours faithfully,

(R K Pandey)
Under Secretary to the Government of India

- Copy to : 1. DG, EPCES.
2. DC, RJIL, SEZ Kamnagar-361008 with reference to his letter No. KASEZ/
P&C/4/169/2009-10 dated 17.06.2009.



ANNEXURE - I

List of Zonal DCs and the States under their jurisdiction

S.No	Name of DC	States
1	DC, KSEZ	Gujarat
2	DC, MEPSEZ	Tamil Nadu, Andaman and Nicobar Islands, Union Territory of Pondicherry excluding Mahe and Yanam
3	DC, SEEPZ SEZ	Maharashtra, Goa, Daman and Diu, Dadra and Nagar Haveli
4	DC, NSEZ	Uttar Pradesh, Madhya Pradesh, Rajasthan, Delhi, Punjab, Haryana, Chandigarh, Uttarkhand, Himachal Pradesh and Jammu and Kashmir
5	DC, CSEZ	Kerala, Karnataka, Lakshadweep and Mahe
6	DC, FALTA SEZ	West Bengal, Orissa, Jharkhand, Nagaland, Tripura, Manipur, Meghalaya, Sikkim and Arunachal Pradesh
7	DC, VSEZ	Andhra Pradesh, Chattisgarh and Yanam

