

CHAPTER IV

⁷⁵[Terms and Conditions for Grant of Permission to Operate Including Availing Exemptions, Drawbacks and Concessions]

22. Terms and conditions for availing exemptions, drawbacks and concessions to every Developer and entrepreneur for authorized operations. -

(1) Grant of ⁷⁶[permission to operate including availing] exemption, drawbacks and concession to the entrepreneur or Developer shall be subject to the following conditions, namely:-

- (i) the Unit shall execute a Bond-cum-Legal Undertaking in Form H, with regard to its obligations regarding proper utilization and accountal of goods, including capital goods, spares, raw materials, components and consumables including fuels, imported or procured duty free and regarding achievement of positive net foreign exchange earning;
- (ii) the Developer and Co-Developer shall execute the Bond-cum-Legal Undertaking in Form D with regard to their obligations regarding proper utilization and accountal of goods, including goods procured or imported by a contractor ⁷⁷[including the sub-contractor] duly authorized by the Developer or Co-Developer as the case may be;
- (iii) the Bond-cum-Legal Undertaking shall be jointly accepted by Development Commissioner and by the Specified Officer:

Provided that the Bond-cum-Legal Undertaking executed by the Unit or the Developer including Co-Developer shall cover one or

⁷⁵ Amended vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁷⁶ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁷⁷ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



more of the following activities, namely: -

- (a) the movement of goods between port of import or export and the Special Economic Zone;
- (b) the authorized operations, as applicable to Unit or Developer;
- (c) temporary removal of goods or goods manufactured in Unit for the purposes of repairs or testing or calibration or display or processing or sub-contracting of production process or production or other temporary removals into Domestic Tariff Area without payment of duty;
- (d) re-import of exported goods.

(iv) The procedure for execution of Bond-cum-Legal Undertaking shall be as under:-

- (a) the Bond-cum-Legal Undertaking, where the entrepreneur or Developer is a company shall be executed by the Managing Director of the company or the Director(s) or any person who has or have been duly authorized for this purpose by a resolution of the Board of Directors of the company and shall be affixed with the common seal of the company; where the entrepreneur is a partnership firm, Bond-cum-Legal Undertaking shall be executed by all the partners or authorized partner(s); where the entrepreneur is a Hindu Undivided Family, the, Bond-cum-Legal Undertaking shall be executed by the Kartha; and where the entrepreneur is a proprietorship concern, the Bond-cum-Legal Undertaking shall be executed by the proprietor;
- (b) the value of the Bond-cum-Legal Undertaking shall be equal to the amount of effective duties leviable on import or procurement ⁷⁸[of goods and services] from the Domestic Tariff Area of the projected requirement of capital goods, raw materials, spares, consumables, intermediates, components, parts, packing materials ⁷⁹[and services] for three months as applicable but which will not be levied on account of admission of such goods into the Unit or the amount of effective duties leviable on import or procurement ⁸⁰[of goods and services] from Domestic Tariff Area of the projected

⁷⁸ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁷⁹ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁸⁰ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



requirements of goods for the authorized operation by the developer but will not be levied on account of admission of such goods into the Special Economic Zone;

(c) where the value of Bond-cum-Legal Undertaking executed falls short on account of requirement of additional goods ⁸¹[and services], the Unit or the Developer shall submit additional Bond-cum-Legal Undertaking;

⁸²(d) there shall be no debit and credit, the Bond-cum-Legal Undertaking amount shall be monitored quarterly or yearly on the basis of Quarterly Progress Report or Annual Progress Report submitted by the Developer or Unit, as the case may be, and in case of any shortfall in the Bond-cum-Legal Undertaking amount, a fresh or additional Bond-cum-Legal Undertaking shall be furnished;

(e) the original of Bond-cum-Legal Undertaking shall be maintained by the office of Development Commissioner and certified copies shall be given to the Specified Officer and Unit or Developer;

(f) the value of the Bond-cum-Legal Undertaking in respect of gems and jewellery units shall be calculated on rates as notified by the Central Government, from time to time;

(g) duly completed Bond-cum-legal undertaking executed by the Unit or Developer, in accordance with the rules above, as the case may be, shall be deemed to have been accepted, if no communication is received within seven working days from the date of its submission.

⁸³(v) The Unit or the developer including co-developer shall obtain a Registration-cum-Membership Certificate for availing exemptions, drawbacks and concessions.

(2) Every Unit and Developer shall maintain proper accounts, financial year wise, ⁸⁴[either in register form in hard copy or time stamped digital form,] which should clearly indicate in value

⁸¹ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁸² Instruction vide File note No.K.43013(18)/222022-SEZ dated 15-02-2023 has been issued for monitoring of BLUT.

⁸³ Inserted vide G.S.R. 771(E) - Dated 5-8-2016

⁸⁴ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018 before it was read as “and such accounts”



terms the goods imported or procured from Domestic Tariff Area, consumption or utilization of goods, production of goods, including by-products, waste or scrap or remnants, disposal of goods manufactured or produced, by way of exports, sales or supplies in the domestic tariff area or transfer to Special Economic Zone or Export Oriented Unit or Electronic Hardware Technology Park or Software Technology Park Units or Biotechnology Park Unit, as the case may be, and balance in stock:

Provided that Unit and Developer shall maintain such records for a period of seven years from the end of relevant financial year:

Provided further that the Unit engaged in both trading and manufacturing activities shall maintain separate records for trading and manufacturing activities.

- (3) The Unit shall submit Annual Performance Reports in the Form I, to the Development Commissioner and the Development Commissioner shall place the same before the Approval Committee for consideration.
 - (4) The Developer shall submit Quarterly Report on import and procurement of goods from the Domestic Tariff Area, utilization of the same and the stock in hand, in Form E to the Development Commissioner and the Specified Officer and the Development Commissioner shall place the same before the Approval Committee.
- 23.** Supplies from the Domestic Tariff Area to a Unit or Developer for their authorized operations shall be eligible for export benefits as admissible under the Foreign Trade Policy.
- 24.** (1) The procedure for grant of drawback claims ⁸⁵[*****] to a Developer or Unit shall be as under:
- (a) Drawback Claims: The triplicate copy of the assessed Bill of Export ⁸⁶[or a similar equivalent document as in case of export specified under Goods and Services Tax laws] shall be treated as the drawback claim and processed in the Customs section of the Special Economic Zone and the Specified Officer shall be the disbursing authority for the said claims:

Provided that the Specified Officer shall follow the ⁸⁷[Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to

⁸⁵ Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018 before it was read as “and Duty Entitlement Pass Book credit”

⁸⁶ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁸⁷ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018 before it was read as “Customs and Central Excise Duties Drawback Rules 1995



time] circulars and instructions made in this regard to sanction of duty drawback claims and the interest on delayed payments.

⁸⁸[*****]

⁸⁹[(2) Where a Bill of Export has been filed under a claim of drawback or any other similar scheme laid down under the Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time, the Unit or Developer shall claim the same from the Specified Officer and in case the Unit or Developer does not intend to claim such benefit, a disclaimer to this effect shall be given to the Domestic Tariff Area supplier for claiming such benefits:

Provided that the aforesaid benefits may be claimed by Domestic Tariff Area supplier from their jurisdictional Goods and Services Tax or Central Excise Commissioner, as the case may be.

(3) Drawback or any other similar benefit under the Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time, against supply of goods by Domestic Tariff Area supplier shall be admissible where payments for the supply are made from the Foreign Currency Account of the Unit:

Provided that the reimbursement of duty in lieu of drawback or any other similar benefit scheme against supply of goods by Domestic Tariff Area supplier to Special Economic Zone developers shall be admissible even if payment is made in Indian Rupees and reimbursement of duty in lieu of drawback or any other similar benefit against supply of goods to Special Economic Zone developer shall be made as per the procedure specified by the Central Government under the Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time.]

⁹⁰[Provided further that in case of supplies from Domestic Tariff Area to foreign suppliers in Free Trade and Warehousing Zone, the drawback or any other similar benefit Scheme shall be admissible where the payments are made in foreign currency by the foreign supplier to Domestic Tariff Area subject to sub-rule (5) of rule 18 of the said rules].

25. Where an entrepreneur or Developer does not utilize the goods or services on which exemptions, drawbacks, cess and concessions have been availed for the authorized operations or unable to duly account for the same, the entrepreneur or the Developer, as the case may be,

⁸⁸ Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁸⁹ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁹⁰ Inserted vide Notification No. G.S.R. 678(E) dated 23-10-2020



shall refund an amount equal to the benefits of exemptions, drawback, cess and concessions availed without prejudice to any other action under the relevant provisions of the Customs Act, 1962, the Customs Tariff Act, 1975, the Central Excise Act, 1944, the Central Excise Tariff Act, 1985, ⁹¹[the Central Goods and Services Tax Act, 2017 (12 of 2017), Integrated Goods and Services Tax Act, 2017 (13 of 2017), State Goods and Services Tax Acts, Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992)] and the enactments specified in the First Schedule to the Act, as the case may be:

Provided that if there is a failure to achieve positive net foreign exchange earning, by a Unit, ⁹²[or stipulated Value addition, such entrepreneur shall also be liable] for penal action under the provisions of Foreign Trade (Development and Regulation) Act, 1992 and the rules made there under.

- 26. General Conditions of Import and Export.** - A unit may export goods and services, including agro-products, partly processed goods, sub-assemblies, components, by-products, rejects, waste or scrap except prohibited items of exports indicated in the Import Trade Control (Harmonized System) Classifications of Export and Import items:

Provided that export of Special Chemicals, Organisms, Materials, Equipment and Technologies shall be subject to fulfillment of the conditions indicated in the Import Trade Control (Harmonized System) Classification of Export and Import items:

Provided further that if any permission is required for import under any other law, the same shall be allowed with the approval of the Board of Approval.

⁹³[**Provided** also that the Foreign Trade Policy restrictions on State Trading Enterprises shall not apply to Special Economic Zone manufacturing Units:

Provided also that export of ⁹⁴[or supply from Domestic Tariff Area, of any ore] shall be subject to the conditions as imposed by the Central Government.]

⁹⁵[Provided also that Special Economic Zone Units shall be permitted to export prohibited items, if they import raw-material for the same, but each such case shall be placed before Board of Approval for approval:

⁹¹ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁹² Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁹³ Inserted vide G.S.R. 562(E) - Dated 3-8-2009

⁹⁴ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁹⁵ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



Provided also that items which are prohibited for import, Special Economic Zone Units shall be permitted to import the same if they export goods made out of the same but each such case shall be placed before Board of Approval of Approval for approval.]

27. Import and Procurement. -

- (1) A Unit or Developer may import or procure from the Domestic Tariff Area without payment of duty, taxes or cess or procure from Domestic Tariff Area after availing export entitlements or procure from other Units in the same or other Special Economic Zone or from Export Oriented Unit or Software Technology Park unit or Electronic Hardware Technology Park unit ⁹⁶[or Biotechnology Park unit, [or warehouse] all type of goods, including capital goods (new or second hand), raw materials, semi-finished goods, (including semi-finished Jewellery) component, consumables, spares goods and materials for making capital goods required for authorized operations except prohibited items under the Import Trade Control (Harmonized System) Classifications of Export and Import Items.

Provided that exemptions from payment of duty, taxes or cess drawbacks and concessions on all types of goods and services, required for setting up and maintenance of the factory building allowed to a unit shall also be available to the contractors ⁹⁷[including sub-contractors] appointed by such unit and all the documents in such cases shall bear the name of the unit along with the contractor and these shall be filed jointly in the name of the unit and the contractor:

Provided further that the unit shall be responsible and liable for proper utilization of such goods and services in all cases.

⁹⁸[Provided also that items prohibited for import can be procured by a Special Economic Zone unit or Developer from a place outside India to the Special Economic Zone with the prior approval of Board of Approval]

⁹⁹[Provided also that for supply of Restricted Items by a Domestic Tariff Area Unit to Special Economic Zone Developer or Unit, the Domestic Tariff Area Unit may supply such items to a Special Economic Zone Developer or Unit for setting up infrastructure facility or for setting up of a Unit and it may also supply raw

⁹⁶ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁹⁷ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

⁹⁸ Inserted vide G.S.R. 732(E). - Dated 7-9-2010

⁹⁹ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018 and Instruction no 111 dated 29th August 2022 issued for procurement of sand and soil for infrastructure development and construction activities.



material to Special Economic Zone Unit for undertaking a manufacturing operation except refrigeration, cutting, polishing and blending, subject to the prior approval of Board of Approval: Provided also that supplies from Domestic Tariff Area to Special Economic Zones shall attract export duty, in case, export duty is leviable on items attracting export duty.]

- (2) In case of any doubt as to whether any goods or services are required by a Unit or Developer for authorized operations or not, it shall be decided by the Development Commissioner.
- (3) The import of ¹⁰⁰[and domestic procurement] duty free material for setting up educational institutions, hospitals, hotels, residential and/or business complex, leisure and entertainment facilities or any other facilities in the non-processing area of the Special Economic Zone shall be as approved by the ¹⁰¹[Approval Committee and import and procurement of goods from Domestic Tariff Area] of no duty free material shall be permitted for operation and maintenance of such facilities: Provided further that any goods for the personal use of, or consumption by officials, workmen, staff, owners or any other person in relation to a Unit or Developer, shall not be eligible for exemptions, drawbacks and concessions or any other benefit in accordance with the provisions of sections 7 or 26.
- (4) A Unit or Developer may also source capital goods, without payment of duty, taxes or cess from a domestic or foreign leasing company, under a valid lease agreement and in such cases the Unit or Developer and the domestic or foreign leasing company shall jointly file documents for import or domestic procurement, as the case may be.
- (5) A Unit may import or procure from Domestic Tariff Area, all types of goods and services, without payment of duty, taxes or cess for creating a central facility for use by Units in Special Economic Zone and where such facility is created for software development, the same may also be accessed by software exporters of Domestic Tariff Area.
- (6) A gem and jewellery Unit may also source on outright purchase basis or loan basis, gold or silver or platinum through the Nominated Agencies ^{101A}[or free of charge from foreign buyer and Export thereof to the same foreign buyer] and where such sourcing is on loan basis, the same shall be subjected to the

¹⁰⁰ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁰¹ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018 before it was read as "Board and import"

^{101A} Inserted vide Notification No. G.S.R. 105(E) dated 05-02-2024



conditions applicable to such transactions under the provisions of the Foreign Trade Policy in force:

Provided that the conditions applicable to loan transaction shall not apply where the Unit converts such loan into outright purchase by paying the outstanding loan amount and interest within the period for export prescribed under the Foreign Trade Policy applicable to the loan transaction.

- (7) The goods already imported or shipped or arrived before the issue of Letter of Approval shall be eligible for duty free clearance provided customs duty has not been paid and goods have not been cleared from Customs or cleared and placed in the Bonded Warehouses.
- (8) No import or export of rough diamonds shall be permitted unless the shipment parcel is accompanied by Kimberley Process Certificate issued by the Development Commissioner.
- (9) Where goods or parts thereof, imported or procured from Domestic Tariff Area are found to be defective or otherwise unfit for use or which have been damaged or become defective after such import or procurement, may be sent outside the Special Economic Zone without payment of duty for repairs or replacement, to the supplier or his authorized dealer or be destroyed:

Provided that where overseas supplier or the Domestic Tariff Area supplier of goods does not insist for re-export or for supply back to the Domestic Tariff Area of goods, the same shall not be insisted upon and such goods shall be destroyed with the permission of the Specified Officer:

¹⁰²[**Provided** further that the goods which are sent outside the Special Economic Zone for repairs are returned to the Special Economic Zone, within 180 days from the date of removal from the Special Economic Zone, under intimation to the specified officer. In case goods are sent out for replacement then on replaced goods, no Duty Entitlement Passbook Scheme, duty drawback or other export incentives shall be claimed for this purpose]

Provided further that destruction shall not be permitted in case of precious and semi-precious stones and precious metals:

Provided also that in case of return of goods procured from the Domestic Tariff Area, the same shall be allowed on refund of the export entitlement which have been received or availed or

¹⁰² Inserted vide G.S.R. 562(E) - Dated 3-8-2009



claimed by the Domestic Tariff Area supplier or the Unit or the Developer, as the case may be.

- (10) The Assessment of imports and domestic procurement by a Developer or a Unit, shall be on the basis of self-declaration and shall not be subjected to routine examination except in case of procurement from the Domestic Tariff Area under the claim of export entitlements:

Provided that where based on a prior intelligence the examination becomes necessary the same shall be carried out by the Authorized Officer(s) after obtaining written permission from the Development Commissioner or the Specified Officer.

- (11) If examination of any import or export of goods or goods procured from the Domestic Tariff Area is required, the same shall be carried out at the Special Economic Zone gate or if the same is not possible, in an area so notified by the Specified Officer for this purpose, and no examination shall be carried out in the premises of the Unit unless requested by the unit and specifically permitted in writing by the Specified Officer.

28.

- (1) A Unit or Developer may import goods directly into the Special Economic Zone or through any other:
- (a) ports or airports;
 - (b) land customs stations;
 - (c) inland container depots;
 - (d) foreign post offices;
 - (e) authorized couriers; or
 - (f) through personal baggage of passengers authorized by the Special Economic Zone Unit; or
 - (g) Via Satellite data communication such as internet or any other telecommunication link.
- (2) Goods imported through ports or airports, land customs stations, or inland container depots shall be allowed to be transferred in full cargo load or less than container load cargo by direct transfer from such port or airport or Inland container Depot or land customs station to the Special Economic Zone.
- (3) The import of Information Technology enabled services, including software, shall also be allowed through data communication link, internet, e-mail or any other electronic mode.



(4) The Unit or Developer may also procure goods required for the authorized operations, without payment of duty, from International Exhibitions held in India or from bonded warehouses set up under the Foreign Trade Policy and under the Customs Act in the Domestic Tariff Area;

(5) The goods imported by the Unit or Developer shall be allowed to be transferred from the port or airport to the Special Economic Zone without examination by the Customs Authorities at the port or airport, as the case may be:

Provided that the goods may be examined with the prior permission of the Assistant or Deputy Commissioner of Customs in writing in case there is specific adverse information or intelligence:

(6) The goods imported by a Developer or Unit shall be transhipped by the carrier or its agent directly to the Special Economic Zone.

(7) Where import cargo destination ¹⁰³[is the Special Economic Zone], delivery shall be allowed at the destination port or airport on the strength of Bill of Entry assessed by Special Economic Zone Customs without any Transshipment Bond:

Provided that in case of high value goods imported through the airport, the goods may be transferred to the Custodian who shall transfer the same to a designated Customs Area located inside the Processing Area designated by the Specified Officer for further delivery to the Unit or Developer:

Provided further that the high value cargo imported through the airport may also be transferred under the Customs escort at the option of the Unit or the Developer

29.

(1) Direct delivery shall be permitted at the place of import for clearance of goods imported by Units and Developer from ports or airports or land customs stations or inland container depots as is being done in the case of import of perishable or lifesaving drugs.

(2) The Unit or Developer, hereinafter referred to as the Special Economic Zone Importer, shall follow the following procedure for imports, namely:-

(a) the Special Economic Zone Importer shall file Bill of Entry for home consumption in quintuplicate giving therein, description with specially stamped endorsement as “Special

¹⁰³ In sub-rule (7) the words “is other than the Special Economic Zone” has been substituted vide notification no. G.S.R.72(E).- dated 3-2-2009



Economic Zone Cargo” along with Bill of Lading or Airway Bill and invoice and packing list with the Authorized Officer who shall register and assign a running annual serial number and assess the Bill of Entry, on the basis of transaction value, which shall not require any counter signature of the Specified Officer:

Provided that where the Bill of Entry is not assessed on the date of filing itself, the goods shall be allowed to be transferred to Special Economic Zone Importer on the basis of the registered Bill of Entry, if an endorsement to this effect has been made by the Authorized Officer:

Provided further that where the goods including Capital Goods are supplied free of cost or on loan or lease basis, the Bill of Entry shall be filed jointly in the name of the Special Economic Zone importer, and the supplier:

Provided also that where the goods including Capital Goods are supplied on loan or lease basis by a domestic supplier, the Bill of Entry shall be filed jointly in the name of the Special Economic Zone importer and domestic supplier;

- (b) the registered or assessed Bill of Entry shall be submitted to the Customs Officer at the place of import and the same shall be treated as permission for transfer of goods to the Special Economic Zone Importer;
- (c) in case of sealed full container load, the goods shall be transferred to Special Economic Zone on the basis of registered or assessed Bill of Entry after verification of the seal, without customs escort;
- (d) in case of other cargo, goods shall be allowed to be transferred to Special Economic Zone on the basis of registered or assessed Bill of Entry either under customs escort or under trans-shipment procedure, at the option of Special Economic Zone Importer:

Provided that no separate documents or trans-shipment bond shall be required to be filed and the trans-shipment permission shall be stamped on the fifth copy of the Bill of Entry;

- (e) on arrival of goods as full container load cargo or sealed truck, seal on the container or the truck, as the case may be, shall be verified by the authorized officer, at the Special Economic Zone gate of entry;



- (f) on arrival of goods in less than container load cargo, verification of marks and numbers shall be carried out at random by the authorized officer at the Special Economic Zone gate of entry:

Provided that where verification of marks and numbers of less than container load cargo cannot be undertaken at Special Economic Zone gate of entry, the goods shall be allowed to be taken directly to the premises of the Special Economic Zone Importer or to the premises of the custodian, as the case may be, and verification undertaken there;

- (g) the Special Economic Zone importer shall submit fifth copy of Bill of Entry bearing endorsement of the authorized officer that the goods have been received in Special Economic Zone, to the Customs Officer in charge of the airport or port or inland container depot or land customs station or post office or public or private bonded warehouses, as the case may be, within forty-five days from the date of clearance of goods from such airport or port or inland container depot or land customs station or post office or public or private bonded warehouse, as the case may be, failing which the officer in charge of such airport or port or inland container depot or land customs station or post office or public or private bonded warehouse, as the case may be, shall write to the Specified Officer for raising demand of applicable duty from the Special Economic Zone importer;
- (h) endorsement regarding verification of marks and numbers in case of less than container load cargo or inspection of seal in the case of full container load cargo or sealed truck by the authorized officer and the receipt of the goods by the Special Economic Zone importer shall be deemed to be the completion of the customs procedure for out of charge of the goods.
- (i) where goods are imported through courier -
 - (a) the authorized officer shall assess the goods;
 - (b) the courier shall deliver the goods under customs escort or to the custodian for delivery of goods to Special Economic Zone Importer;
 - (c) in case the Special Economic Zone is located away from the station where the goods have been imported by the courier, the goods shall be trans-shipped to Special Economic Zone Importer under trans-shipment procedure:



Provided that no separate documents or trans-shipment bond shall be required to be filed and the trans-shipment permission shall be stamped on the fifth copy of the Bill of Entry:

Provided further that if the Special Economic Zone Importer is not able to get the courier parcels duty free, the duty paid by the said Importer on such eligible goods shall be refunded by the Specified Officer as if the imported goods have been exported to the Special Economic Zone and such refund shall be in accordance with the provisions of section 74 of the Customs Act, 1962.

- (3) The procedure for delivery through the Port, Inland Container Depot, Custodian's designated customs area, in case of high value parcels imported by gem and jewellery Units, located in Special Economic Zone shall be as under: -
- (i) where goods are consigned to an Inland Container Depot located in a Special Economic Zone, transfer of goods shall be by the carrier appointed for the purpose and the goods shall be delivered to the Inland Container Depot in the Special Economic Zone by the container line or custodian.
 - (ii) after receipt of goods in the Special Economic Zone Inland Container Depot, delivery of goods shall be made by the custodian of the Inland Container Depot after verification of marks and number of packages of less than container load cargo and verification of seal of full container load cargo, in the premises of the custodian on the basis of assessed Bill of Entry.
 - (iii) filing of advance Bill of Entry may not be required before arrival of the goods in the Special Economic Zone and the Special Economic Zone Importer may, at his option, file the Bill of Entry before or after arrival of goods:

Provided that where verification cannot be undertaken in the premises of the custodian or if the Special Economic Zone importer so requests, goods shall be allowed to be taken to the premises of the Special Economic Zone Importer, by the Specified Officer and thereafter the goods may be verified there.

- (iv) there shall be no examination of the goods and the goods shall be deemed to be out of charge on the day of handing over of the goods to the Special Economic Zone Importer.



- (4) Procedure for Import by Post.- where goods are imported by post, the Special Economic Zone Importer shall follow the procedure specified in sub-rule (2) and shall file the Bill of Entry with the authorized officer with clear marking as “Postal Imports” and subject to following conditions, namely:-
- (i) the post-office registration number as indicated in the intimation letter issued by the post office shall be taken as the import general manifest and item number of the Bill of Entry;
 - (ii) the copy of intimation letter received from the post office shall be pasted on the reverse side of the original Bill of Entry;
 - (iii) where Special Economic Zone is situated away from the foreign post office, goods shall be moved to Special Economic Zone under customs escort or shall be handed over to the custodian of Special Economic Zone or delivered to the Unit or its authorized representative after sealing of the parcel.
- (5) The units may import goods including precious goods namely gold or silver or platinum or gem and jewellery as personal baggage through an authorized passenger subject to the following procedure, namely:-
- (i) the authorized passenger bringing the precious goods shall declare the goods with the customs authorities at the airport in the arrival hall in the declaration form as specified by Commissioner of Customs in charge of the airport along with a duly acknowledged copy of intimation submitted to the authorized officer;
 - (ii) the authorized passenger shall hand over the goods duly packed indicating name and address of the consignee Unit and accompanied by invoice and packing list to the customs authorities at the airport for detention in the warehouse under a detention receipt;
 - (iii) the customs officer of the airport shall detain the goods and issue detention receipt;
 - (iv) the Unit shall file Bill of Entry in quintuplicate along with a copy of invoice, packing list and declaration with the authorized officer and the detention receipt number issued by the customs officer at the airport shall be treated as Import General Manifest and item number;



- (v) after assessment of Bill of Entry, original Bill of Entry shall be retained by the authorized officer and the remaining copies shall be handed over to the authorized representative of the Unit for presenting at the airport detention counter where goods shall be allowed clearance after receiving the original detention receipt along with the authorization from the Unit, by making entries in the warehouse register and detention receipt register;
 - (vi) after release, the goods shall either be moved to the Unit under the Customs escort or shall be delivered to the Custodian or authorized representative of the Unit after sealing;
 - (vii) the goods shall be allowed to be taken to the Unit after verification of marks and number of packages by the Authorized Officer at the gate of entry of the Special Economic Zone.
- (6) For the import of computer software or services through data communication or telecommunication links, the Unit shall file consolidated Bill of Entry for a month within three working days of the closure of the month along with the invoice and other relevant documents and shall obtain notional 'out of charge' from the Authorized Officer, subject to the following conditions, namely:-
- (i) import documents shall be routed through banks or advance payments for imports could be routed through Foreign Currency Account; (ii) instructions, if any, issued by the Reserve Bank of India, from time to time, in this behalf shall be complied with.
- ¹⁰⁴(7) A Unit may import the goods exported by it which are either found to be defective or damaged by the overseas buyer or have not been taken delivery of by the overseas buyer or when the payment is not forthcoming from the buyer as per agreed schedule after having taken delivery of goods or when buyers return goods due to change of fashion and other market factors by following the procedure under sub-rule (2) and subject to the following conditions, namely:-
- (i) the identity of the goods is established at the time of re-import; and

¹⁰⁴ Substituted vide notification no. G.S.R.72(E).- dated 3-2-2009



- (ii) the goods are re-imported within the warranty period or the validity of the maintenance contract or a period of one year from the date of export, whichever is later.]
- (8) Replacement of goods imported but found defective shall be allowed admission in Special Economic Zone by way of import or replacement through authorized dealer of the overseas supplier in India.

^[105]**29A. Procedure of import or export or procurement from or supply to Domestic Tariff Area of aircraft by a Unit in International Financial Services Centre.**

- (1) Notwithstanding anything in rule 29, the Unit based in the International Financial Services Centre approved by the International Financial Services Centre Authority, importing aircraft shall follow the procedure as given below, namely:-
 - (a) the Unit in the International Financial Services Centre shall file Bill of Entry for home consumption in quintuplicate giving therein, description with specially stamped endorsement as “International Financial Services Centre Cargo” along with invoice and packing list with the Authorised Officer who shall register and assign a running annual serial number and assess the Bill of Entry, on the basis of transaction value, which shall not require any counter signature of the Specified Officer;
 - (b) while filing the bill of Entry, the lessor shall indicate port of discharge or customs landing station as the respective customs airport or port or landing station where aircraft is expected to be received first time by the International Financial Services Centre Unit:

Provided that where the Bill of Entry is not assessed on the date of filing itself, the goods shall be allowed to be transferred to place designated by the International Financial Services Centre Unit on the basis of the registered Bill of Entry if an endorsement to this effect has been made by the Authorised Officer:

Provided further that, the place designated by the International Financial Services Centre Unit shall be the customs area or a customs bonded warehouse within the

¹⁰⁵ Inserted vide notification no. G.S.R.761(E).- dated 3-10-2022



customs airport where aircraft is expected to be received first time by the International Financial Services Centre Unit:

Provided also that where the aircraft is supplied free of cost or on loan or lease basis, the Bill of Entry shall be filed jointly in the name of the International Financial Services Centre Unit and the supplier;

- (c) assessed Bill of Entry shall be submitted to the customs officer at the place of import through an email or any other mode authorised under these rules and the same shall be treated as permission for transfer of goods to the place designated by the International Financial Services Centre Unit;
 - (d) on receipt of assessed Bill of Entry, the customs officer at the customs airport shall inspect marks and numbers of the aircraft and conduct examination, if necessary, and forward examination or inspection report, including the location where the aircraft is stored or parked, to the Special Economic Zone Customs Authorised Officer through an e-mail or any other mode authorised under these rules;
 - (e) the receipt of the report from customs officer at the customs airport and verification of the details from the assessed Bill of Entry by the Authorised Officer at the Gujarat International Finance Tec-City Special Economic Zone shall be deemed to be the arrival of such goods to the International Financial Services Centre Unit and completion of the customs procedure for out of charge of the goods;
 - (f) the International Financial Services Centre Unit shall be responsible for ensuring that aircraft imported by the International Financial Services Centre Unit is under the custody of such person approved under section 45 of the Customs Act, 1965, for the respective customs airport or port or landing station.
- (2) In case of procurement of aircraft from Domestic Tariff Area, the International Financial Services Centre Unit shall follow the procedure as given below, namely:-
- (a) lessors approved as Unit in the International Financial Services Centre may procure aircraft on purchase or on a lease basis;
 - (b) for procurement, all Tax Invoice, filing of Domestic Tariff



Area Procurement and other documents prescribed under the Goods and Services Tax Act, 2019 or the Act or the rules made thereunder, shall be submitted through SEZ Customs;

Provided that where the aircraft is supplied on loan or lease basis by a domestic supplier, documents for Domestic Tariff Area procurement shall be filed jointly in the name of the International Financial Services Centre Unit and domestic supplier;

- (c) the documents stated in clause (b) shall indicate port of receipt or landing station as the respective customs airport or port or landing station where aircraft is expected to be received first time by the International Financial Services Centre Unit;
 - (d) for examination and inspection of marks and numbers of the aircraft, the Authorised Officer shall communicate to the appropriate customs officer of concerned customs airport within twenty-four hours of filing of respective documents by the International Financial Services Centre Unit, through an e-mail or any other authorised mode;
 - (e) customs officials at the respective customs airport shall carry out examination or inspection of marks and numbers of such aircraft and forward examination or inspection report, including the location where the aircraft is stored or parked, to the Authorised Officer concerned through an email or any other authorised mode;
 - (f) on receipt of the report from customs officer at the customs airport and verification of the details from the document filed as per clause (b) by the Authorised Officer at the International Financial Services Centre Unit shall be deemed to be arrival of such goods to the International Financial Services Centre Unit and completion of the customs procedure for out of charge of the goods;
 - (g) the lessor shall be responsible for ensuring that aircraft imported by the International Financial Services Centre Unit is under the custody of such person approved under section 45 of the Customs Act, 1965, for the respective customs airport or port or landing station.
- (3) In case of supply of aircraft on lease or outright basis, or the International Financial Services Centre Unit based in Special Economic Zone into India shall follow the procedure given below, namely:-



- (a) lessors approved as the International Financial Services Centre Unit located in Special Economic Zone may supply the aircraft on lease or outright basis into Domestic Tariff Area;
- (b) all Bill of Entry for Domestic Tariff Area sale and other such documents, as the case may be, prescribed under the Act or the rules made thereunder shall be submitted through Special Economic Zone online system by the International Financial Services Centre Unit with the Customs;
- (c) the documents stated in clause (b) shall indicate port of receipt or landing station as the respective customs airport or port or landing station where aircraft is already stored or parked by the International Financial Services Centre Unit;
- (d) after assessment of Bill of Entry for Domestic Tariff Area sale, the importer in India shall make payment of duty as applicable;
- (e) for examination and inspection of marks and numbers of the aircraft, the Authorised Officer shall communicate to the appropriate customs officer of the customs airport or port or landing station concerned, as the case may be, within twenty-four hours of filing of respective documents by the International Financial Services Centre Unit, through an e-mail or any other mode authorised under these rules;
- (f) customs officials at the respective customs airport or port or landing station shall carry out examination or inspection of marks and numbers of such aircraft and forward the examination or inspection report, including the location where the aircraft is stored or parked, to the Authorised Officer concerned through an e-mail or any other mode authorised under these rules;
- (g) the receipt of the examination or inspection report from customs officer at the airport or port or landing station and verification of the details from the assessed Bill of Entry by the Authorised Officer at the Special Economic Zone shall be deemed to be completion of the customs procedure for out of charge of the goods into Domestic Tariff Area;
- (h) after out of charge of Bill of Entry for Domestic Tariff Area sale has been completed, the Authorised Officer shall intimate the customs officials at the respective customs airport or



port or landing station to allow the physical removal of aircraft into India;

- (i) after the removal of aircraft into Domestic Tariff Area, customs officer at the airport or port or landing station shall intimate the same to the Authorised Officer concerned through email or any other mode authorised under these rules.
- (4) In case of export of aircraft on lease or outright basis, the International Financial Services Centre Unit based in Special Economic Zone shall follow the procedure as given below, namely: -
- (a) lessors approved as the International Financial Services Centre Unit located in Special Economic Zone may export the aircraft on lease or outright basis;
 - (b) all Shipping Bills and other such documents, as the case may be, prescribed under the Act or the rules made thereunder, shall be submitted by the International Financial Services Centre Unit with Customs;
 - (c) the documents stated in clause (b) shall indicate port of shipment as the respective customs airport or port or landing station where the aircraft is already stored or parked by the International Financial Services Centre Unit;
 - (d) for examination and inspection of marks and numbers of the aircraft, the Authorised Officer shall communicate to the appropriate customs officer of customs airport or port or landing station concerned, as the case may be, within twenty-four hours of filing of respective documents by the International Financial Services Centre Unit, through an e-mail or any other mode authorised under these rules;
 - (e) customs officials at the respective customs airport or port or landing station shall carry out examination or inspection of marks and numbers of such aircraft and forward examination or inspection report, including the location where the aircraft is stored or parked, to the Authorised Officer concerned through an e-mail or any other mode authorised under these rules;
 - (f) the receipt of the examination or inspection report from customs officer at the airport or port or landing station and verification of the details from the submitted Shipping Bill



by the Authorised Officer at the Special Economic Zone and completion of the customs procedure for Let Export. Order of the goods shall be deemed to be the completion of procedure for export of aircraft by the International Financial Services Centre Unit;

- (g) after grant of Let Export Order, the Authorised Officer shall intimate the customs officials at the respective customs airport or port or landing station to allow the removal of aircraft outside India physically;
- (h) after the aircraft is exported, customs officer at the airport or port or landing station shall intimate the same to the Authorised Officer concerned through email or any other mode authorised under these rules]

¹⁰⁶[29B. **Procedure of import or export or procurement from or supply to Domestic Tariff Area of ship by a Unit in International Financial Services Centre.** - (1) Notwithstanding anything in rule 29, the Unit setup in the International Financial Services Centre approved by the International Financial Services Centre Authority (in this rule referred to as “the Unit”), importing ship shall follow the procedure as given below, namely: -

- (a) the Unit in the International Financial Services Centre shall file Bill of Entry for home consumption in quintuplicate giving therein, description with specially stamped endorsement as “International Financial Services Centre Cargo” along with invoice and packing list through online system with the Authorised Officer who shall register and assign a running annual serial number and assess the Bill of Entry, on the basis of transaction value, which shall not require any counter signature of the Specified Officer;
- (b) while filing the bill of Entry, the entity shall indicate the port of discharge as the respective customs port, where ship is expected to be received first time by the Unit:

Provided that where the Bill of Entry is not assessed on the date of filing itself, the goods shall be allowed to be transferred to place designated by the Unit on the basis of the registered Bill of Entry if an endorsement to this effect has been made by the Authorised Officer:

Provided further that, the place designated by the Unit shall be the customs area or customs port or customs shipyard, where ship is expected to be received for the first time by the Unit:

¹⁰⁶ Inserted by Notification No G.S.R. 481(E) dated 4.7.2023



Provided also that where the ship is supplied free of cost or on loan or lease basis, the Bill of Entry shall be filed jointly in the name of the Unit and the supplier;

- (c) assessed Bill of Entry shall be forwarded by the Authorised Officers to the customs officer at the place of import through an e-mail or any other mode authorised within 24 hours of filing of Bill of Entry under these rules and the same shall be treated as permission for transfer of goods to the place designated by the Unit;
 - (d) on receipt of assessed Bill of Entry, the customs officer at the place of import shall inspect marks and numbers of the ship and conduct examination, if necessary, and forward examination or inspection report, including the location where the ship is anchored, stored or parked, to the Authorised Officer through an email or any other mode authorised under these rules within 24 hours of receipt of assessed Bill of Entry;
 - (e) the receipt of the examination and inspection report from customs officer at the place of import by the Authorised Officer shall be deemed to be the arrival of such goods in the International Financial Services Centre by the Unit and completion of the customs procedure for out of charge of the goods;
 - (f) the Unit shall be responsible for ensuring that ship imported is under the custody of such person approved under section 45 of the Customs Act, 1962 (52 of 1962), for the respective customs port till the customs discharge of such goods.
- (2) In case of procurement of ship from a Domestic Tariff Area by the Unit, the unit shall follow the procedure as given below, namely:-
- (a) lessors setup as an Unit in the International Financial Services Centre may procure ship on purchase or on a lease basis;
 - (b) for procurement, all documents including Tax Invoice and any other documents prescribed under the Goods and Services Tax Act, 2017 (12 of 2017) or the rules made thereunder, shall be submitted through online system:

Provided that where the ship is supplied on loan or lease basis by a domestic supplier, all documents for such procurement shall be filed jointly in the name of the Unit and domestic supplier;
 - (c) the documents stated in clause (b) shall indicate customs port where ship is expected to be received for the first time by the Unit;
 - (d) for examination and inspection of marks and numbers of



- the ship, the Authorised Officer shall communicate to the customs officer of concerned customs port within twenty-four hours of filing of respective documents by the Unit, through an e-mail or any other authorised mode;
- (e) concerned customs officials at the respective customs port shall carry out examination or inspection of marks and numbers of such ship and forward examination or inspection report, including the location where the ship is anchored, stored or parked, to the Authorised Officer concerned through an e-mail or any other authorised mode within twenty four hours of the receipt of the communication from the Authorised Officer;
 - (f) the receipt of the examination or inspection report from the customs officer concerned at the customs port or by the Authorised Officer shall be deemed to be arrival of such goods in the International Financial Services Centre by the Unit and completion of the customs procedure for out of charge of the goods;
 - (g) the lessor shall be responsible for ensuring that ship procured is under the custody of such person approved under section 45 of the Customs Act, 1962 (52 of 1962), for the respective customs port till the customs discharge of such ship.
- (3) In case of supply of ship on lease or outright basis by the Unit into the Domestic Tariff Area. The Unit shall follow the procedure given below, namely: -
- (a) lessors setup as an Unit located in Special Economic Zone may supply the ship on lease or outright basis into Domestic Tariff Area;
 - (b) all Bill of Entry for the Domestic Tariff Area sale and other such documents, as the case may be, prescribed under the Act or the rules made there under shall be submitted through online system by the Unit set up in the International Financial Services Centre;
 - (c) the documents stated in clause (b) shall indicate the customs port where ship is already anchored, stored or parked by the Unit;
 - (d) after assessment of Bill of Entry for Domestic Tariff Area sale by the Authorised Officer, the importer in India shall make payment of duty as applicable;
 - (e) for examination and inspection of marks and numbers of the ship, the Authorised Officer shall communicate to the



appropriate customs officer of the customs port concerned, as the case may be, within twenty-four hours of filing of respective documents and payment of duty by the Unit, through an e-mail or any other mode authorised under these rules;

- (f) customs officials at the respective customs port shall carry out examination or inspection of marks and numbers of such ship and forward the examination or inspection report, including the location where the ship is anchored, stored or parked, to the Authorised Officer concerned through an e-mail or any other mode authorised under these rules;
 - (g) the receipt of the examination or inspection report from customs officer at the customs port and verification of the details from the assessed Bill of Entry for Domestic Tariff Area sale by the Authorised Officer shall be deemed to be completion of the customs procedure for out of charge of the goods into the Domestic Tariff Area;
 - (h) after out of charge of Bill of Entry for Domestic Tariff Area sale has been completed, the Authorised Officer shall intimate the customs officials at the respective customs port to allow the physical removal of ship into India;
 - (i) after the removal of ship into the Domestic Tariff Area, the customs officer at the customs port shall intimate the same to the Authorised Officer concerned through email or any other mode authorised under these rules.
- (4) In case of export of ship on lease or outright basis by the unit, the unit shall follow the procedure as given below, namely:-
- (a) lessors setup as an Unit in the International Financial Services Centre located in Special Economic Zone may export the ship on lease or outright basis;
 - (b) the Shipping Bills and other such documents, as the case may be, prescribed under the Act or the rules made thereunder, shall be submitted by the Unit through online system;
 - (c) the documents stated in clause (b) shall indicate port of shipment as the respective customs port where the ship is already anchored, stored or parked by the Unit;
 - (d) for examination and inspection of marks and numbers of the ship, the Authorised Officer shall communicate to the appropriate customs officer of customs port concerned, as the case may be, within twenty-four hours of filing of respective documents by the Unit, through an e-mail or any other mode authorised under these rules;



- (e) customs officials at the respective customs port shall carry out examination or inspection of marks and numbers of such ship and forward examination or inspection report, including the location where the ship is anchored, stored or parked, to the Authorised Officer concerned through an e-mail or any other mode authorised under these rules;
- (f) on the receipt of the examination or inspection report from customs officer at the customs port, the Authorised Officer shall complete the customs procedure for Let Export Order of the goods which shall be deemed to be the completion of procedure for export of ship by the International Financial Services Centre Unit;
- (g) after grant of Let Export Order, the Authorised Officer shall intimate the customs officials at the respective customs port to allow the removal of ship outside India physically;
- (h) after the ship is exported, customs officer at the customs port shall intimate the same to the Authorised Officer concerned through email or any other mode authorised under these rules.

Explanation .- For the purpose of this rule “ship” means ship or ocean vessel and includes various types of boats, barges and similar vessels for transport of persons or goods, tugs, pusher boats, dredgers, fire floats, floating cranes, warships or other vessels, etc.]

30. Procedure for procurements from the Domestic Tariff Area. -

- ¹⁰⁷[(1) The Domestic Tariff Area supplier supplying goods or services to a Unit or Developer shall clear the goods or services, as in the case of zero-rated supply as per provisions of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) either under bond or legal undertaking or under any other refund procedure permitted under Goods and Services Tax laws or Central Excise law, or as duty or tax paid goods under claim of rebate, on the cover of documents laid down under the relevant Central Excise law for the purpose of export by a manufacturer or supplier.]
- (2) Goods ¹⁰⁸[or services] procured by a Unit or Developer, on which ¹⁰⁹[Goods and Services Tax or] exemption has been availed but without any availment of export entitlements, shall be allowed admission into the Special Economic Zone on the basis of ¹¹⁰[documents referred to in sub-rule (1) of Rule 30].

¹⁰⁷ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁰⁸ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁰⁹ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹¹⁰ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018 before it was read as “ARE-1”



- (3) The goods procured by a Unit or Developer under claim of export entitlements shall be allowed admission into the Special Economic Zone on the basis of ¹¹¹[documents referred to in sub-rule (1) of Rule 30] and a Bill of Export filed by the supplier or on his behalf by the Unit or Developer and which is assessed by the Authorised Officer before arrival of the goods:

Provided that if the goods arrive before a Bill of Export has been filed and assessed, the same shall be kept in an area designated for this purpose by the Specified Officer and shall be released to the Unit or Developer only after completion of the assessment of the Bill of Export;

- ¹¹²[(4) A copy of the document referred to in sub-rule (1) or copy of Bill of Export, as the case may be, with an endorsement by the authorised officer that goods have been admitted in full into the Special Economic Zone shall be treated as proof of export and a copy with such endorsement shall also be forwarded by the Unit or Developer to the Goods and Services Tax or Central Excise Officer having jurisdiction over the Domestic Tariff Area supplier within forty-five days failing which the Goods and Services Tax or Central Excise Officer, as the case may be, shall raise demand of tax or duty against the Domestic Tariff Area supplier;]

- (5) ¹¹³[****]

- (6) The Bill of Export shall be assessed in accordance with the instructions and procedures, including examination norms, laid down by the Department of Revenue as applicable to export goods:

Provided that at the time of assessment, it shall be specifically examined whether the goods are required for the authorized operations by the Unit or Developer, with reference to the Letter of Approval or the list of goods approved by the Approval Committee for the Developer.

- (7) On arrival of the goods procured from the Domestic Tariff Area at the Special Economic Zone gate, the Authorized Officer shall examine the goods in respect of description, quantity, marks and other relevant particulars given in the ¹¹⁴[documents referred to in sub-rule (1) of Rule 30], invoice, Bill of Export and packing list and also as per the examination norms laid down in respect of

¹¹¹ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018 before it was read as "ARE-1"

¹¹² Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹¹³ Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹¹⁴ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018



export goods in cases where the goods are being procured under claim of an export entitlement.

(8) ¹¹⁵[****]

(9) ¹¹⁶[****]

(10) Where the goods are to be procured by a Unit or Developer from a Domestic Tariff Area supplier who is not registered with the Central Excise authorities, or is a trader or merchant exporter, the procedure under sub-rule (1) and (2) above shall apply, mutatis mutandis, except that the goods shall be brought to the Special Economic Zone under the cover of an Invoice and the ARE-1 shall not be required.

(11) The Unit or Developer may also procure goods from Domestic Tariff Area without availing exemptions, drawbacks and ¹¹⁷[any other such benefits or] concessions on the basis of invoice or transport documents, issued by the supplier;

Provided that such invoices or transport documents shall be endorsed to the effect that no exemptions, drawbacks and ¹¹⁸[any other such benefits or] concessions have been availed on the said supplies.

(12) Procedure for procurement from warehouse shall be as under: -

- (a) where goods are to be procured from warehouse, a Unit or Developer shall file a Bill of Entry with the specified Officer;
- (b) the Unit or Developer shall submit Bill of Entry assessed by the Authorized Officer to the Customs Officer in charge of the warehouse from where the Special Economic Zone Unit or Developer intends to procure the goods;
- (c) the Customs Officer in charge of the warehouse shall allow clearance of the goods from the warehouse for supply to the Unit or Developer without payment of duty on the cover of ex-bond Shipping Bill and on the basis of Bill of Entry duly assessed by the Authorized Officer;
- (d) where the re-warehousing certificate by way of endorsement by the Authorized Officer on the copy of ex-bond Shipping Bill is not received by the Customs Officer in charge of warehouse within forty-five days from the date of clearance of the goods from the warehouse, the Customs Officer in

¹¹⁵ Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹¹⁶ Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹¹⁷ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹¹⁸ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



charge of the warehouse shall proceed to demand applicable duty from the supplier:

Provided that for procurement of goods from Nominated Agency located in Special Economic Zone, the procedure as specified by Specified Officer shall be followed and there shall be no requirement of assessment of Bill of Entry or transfer of the goods under the cover of ex-bond Shipping Bill.

- (13) A Special Economic Zone Unit or Developer may also procure goods from international exhibitions held in India following the procedures under sub-rule (12).
- (14) A Unit or Developer may also procure goods or services, without payment of duty from an Export Oriented Unit or Software Technology Park Unit or Bio- Technology Park Unit, by following procedures under sub-rule (12).
- (15) A Unit or Developer may procure goods and services from another Unit located in the same or any other Special Economic Zone, subject to following conditions, namely:-
 - (i) the receiving Unit or Developer shall file Bill of Entry for home consumption with the Authorized Officer, in quintuplicate, giving description of the goods along with an invoice and packing list for assessment;
 - (ii) on the basis of such assessed Bill of Entry, the goods shall be allowed to be transferred to the receiving Unit or Developer under transshipment permit;
 - (iii) there shall be no requirement to file any additional documents or bond(s) for the purpose of transshipment of goods and the transshipment permission shall be stamped on the Bill of Entry itself;
 - (iv) the supplying Unit shall submit the re-warehousing certificate to the Specified Officer having jurisdiction over the supplying unit within forty five days, failing which the Specified Officer of the supplying Unit shall write to the Specified Officer having jurisdiction over the receiving Unit or Developer for demand of duty from the receiving Unit or Developer;
 - (v) where the supplying and receiving Units or Developer are located in the same Special Economic Zone, the provisions of sub rules (i) to (iv) shall not apply and the movement of goods shall be allowed and such transactions shall be



recorded in the regular books of accounts of the receiving Unit or Developer and the supplying Unit and no Bill of Entry shall be required to be filed.

- (16) Procurement of cut and polished diamonds and precious and semi precious stones from Domestic Tariff Area.- A gem and jewellery Unit may procure cut and polished diamonds and precious and semi precious stones from the Domestic Tariff Area, as per the following procedure, namely :-
- (i) the parcel shall be brought into the Zone in a sealed condition by the authorized representative of the Domestic Tariff Area supplier or Customs House Agent, who shall present the invoice clearly marked original, duplicate and triplicate to the Authorized Officer at the gate;
 - (ii) the Authorized Officer shall register the invoice at the gate of the Special Economic Zone and endorsing the registration number on the original and duplicate copies of the Invoice and the parcel shall be allowed to be taken into the premises of the Unit and such goods shall be separately accounted for by the Unit;
 - (iii) the duplicate copy of the invoice with the endorsement of the Authorized officer shall be forwarded to the supplier in the Domestic Tariff Area for claiming Replenishment Licence from the Development Commissioner of the Special Economic Zone.

¹¹⁹31 [xxxxx]

¹²⁰32 [xxxx]

33. Admission of Goods. -

Any goods imported or procured from Domestic Tariff Area, required for authorized operations, shall be admitted into the Special Economic Zone subject to the following conditions, namely:-

- (i) the goods imported or procured from Domestic Tariff Area shall be brought into the premises of Unit;
- (ii) the goods, which require frequent entry into and exit from the Zone and which are not required for carrying out authorized operations shall be allowed into or out of the Special Economic Zone on the basis of general permission of the Specified Officer, who shall record the reasons for such permission;

¹¹⁹ Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹²⁰ Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018



- (iii) hazardous goods may be admitted into specially designated area or installation of Special Economic Zone subject to such safeguards as may be specified by Specified Officer;

34. Utilization of goods. -

The goods admitted into a Special Economic Zone shall be used by the Unit or the Developer only for carrying out the authorized operations but if the goods admitted are utilized for purposes other than for the authorized operations or if the Unit or Developer fails to account for the goods as provided under these rules, duty shall be chargeable on such goods as if these goods have been cleared for home consumption:

¹²¹[Provided that in case a Unit is unable to utilise the goods or services imported or procured from Domestic Tariff Area, it may, -

- (i) export the goods; or
- (ii) sell the same to other Unit or to an Export Oriented Unit or Electronic Hardware Technology Park or Software Technology Park or Bio Technology Park, without payment of duty; or
- (iii) sell to an Export Oriented Unit or Electronic Hardware Technology Park or Software Technology Park or Bio Technology Park -
 - (a) on payment of Integrated Goods and Services Tax as applicable under section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017); and
 - (b) without payment of duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Act and such sale shall also be made without payment of integrated tax and compensation cess leviable thereon under sub-sections (7) and (9) of section 3 of the said Act as per notification issued by the Department of Revenue and such exemptions, as applicable;
- (iv) dispose of the same in the Domestic Tariff Area on payment of applicable duties or taxes on the basis of an import licence submitted by the Domestic Tariff Area buyer, wherever applicable.]

35. Co-relation of import consignment with corresponding export consignment. -

The Unit shall account for the entire quantity of goods imported or

¹²¹ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018



procured duty free, by way of export, sales or supplies in Domestic Tariff Area or transfer to other Special Economic Zone Unit or Export Oriented Unit or Electronic Hardware Technology Park unit or Software Technology Park Unit or Bio-technology Park Unit or bonded warehouses and the balance held in stock:

Provided that at no point of time the Unit shall be required to correlate every import consignment with its export or transfer to other Special Economic Zone Unit or Export Oriented Unit or Electronic Hardware Technology Park unit or Software Technology Park Unit or Bio-technology Park Unit or sales in Domestic Tariff Area or supply to bonded warehouses except in case of goods covered under proviso to clause (d) of sub-rule (4) of rule 18 and goods held as stock and the Unit may adopt 'First-in-First-Out' method and a consignment which has been received first, shall be deemed to have been utilized first.

36. Filing of documents for admission and removal. - All documents for admission of goods into and out of Special Economic Zone shall be filed before the Authorized Officer of Customs.

37. Duration of goods ¹²²[***] in a Special Economic Zone.** -

- (1) The goods admitted to a Special Economic Zone shall be utilized, exported or disposed off in accordance with the Act and rules within the validity period of the Letter of Approval issued to the Unit or in the case of a Developer within a period of one year or such extended period as may be allowed by the Specific Officer under subrule (5) of rule 12.
- (2) On failure to utilize or dispose off goods as provided such goods shall be liable for payment of duty as if the goods have been removed to Domestic Tariff Area on the date of expiry of the said validity period under sub-rule (1).

38. Transfer of ownership and removal of goods. -

The goods or services admitted into Special Economic Zone without payment of duty or manufactured or produced or partly processed or semi-finished goods may be transferred or given on loan to a Unit or Developer within the same Special Economic Zone or in another Special Economic Zone or to an Export Oriented Unit or to a unit in Electronic Hardware Technology Park or to a Unit in Software Technology Park, Bio-Technology Park unit without payment of duty, subject to the following conditions, namely:-

- (i) the transferee or loanee Unit or Developer is entitled for duty free procurement of the goods for its authorized operations;

¹²² Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018



- (ii) the supplying and receiving Unit or Developer, as the case may be, shall maintain proper account of goods transferred or of goods given or taken on loan;
- (iii) the goods transferred or given on loan basis shall not be counted for the purpose of Net Foreign Exchange Earning by the Unit;
- (iv) the transferred goods (other than the raw material procured from Domestic Tariff Area) shall be accounted, as import by the receiving unit while the value of the same shall be deducted from the import of the transferring unit;
- (v) transfer or loan of goods to Units or developers in other Special Economic Zones or to Export Oriented Unit or Electronic Hardware Technology Park unit or Software Technology Park unit or Bio-technology Park unit shall be allowed with the prior written permission of the Specified Officer and subject to such conditions as may be imposed.

39. Destruction of goods. -

- (1) After advance intimation ¹²³[of not less than seven days] to the Specified Officer, a Unit may destroy, without payment of duty, goods including capital goods, procured from Domestic Tariff Area or goods imported or goods manufactured or produced by the Unit including rejects or waste or scrap or remnants within the Special Economic Zone:

Provided that obtaining environmental clearance if any required for such destruction shall be the responsibility of the Unit.

- (2) Where it is not possible to destroy goods within the Special Economic Zone, destruction of goods under sub-rule (1) shall be carried out, outside the Special Economic Zone with the permission of Specified Officer and in the presence of the Authorized Officer:

Provided that destruction of precious and semi-precious stones and precious metals shall not be allowed.

- (3) The Unit shall be required to pay back the drawback and Duty Exemption Pass Book credit availed in of case destruction of goods procured from Domestic Tariff Area.

- ¹²⁴(4) Where any goods procured from Domestic Tariff Area under claim of drawback or Duty Entitlement Passbook Scheme credit under any export promotion scheme are destroyed due to natural

¹²³ inserted vide notification no. G.S.R.72 (E).- dated 3-2-2009

¹²⁴ Substituted vide G.S.R. 562(E) - Dated 3-8-2009



calamities, the zone unit shall be required to pay drawback or Duty Entitlement Passbook Scheme credit or any other export incentive claimed on such goods:

Provided that in case where the Unit has procured the goods from Domestic Tariff Area against payment of foreign exchange, the Unit shall not be liable to pay back drawback or Duty Entitlement Passbook Scheme credit or any export incentive claimed on such goods]

40. Movement of goods to and from non-processing area.

¹²⁵[The movement of goods to and from non-processing area to a processing area and from one processing area of Special Economic Zone to a different processing area of the same Special Economic Zone shall be under serially numbered challans pre-authenticated by the owner or Managing Director or working partner or the company secretary or by any person duly authorised in this behalf by the unit or developer, as the case may be, and the challans shall contain complete description of goods]

41. Sub-Contracting. -

(1) A Unit, may subcontract a part of its production or any production process, to a unit(s) in the Domestic Tariff Area or in a Special Economic Zone or Export Oriented Unit or a unit in Electronic Hardware Technology Park unit or Software Technology Park unit or Bio-technology Park unit with prior permission of the Specified Officer to be given on an annual basis and subject to following conditions, namely: -

(a) the finished goods requiring further processing or semi-finished goods ¹²⁶[***], taken outside the Special Economic Zone for sub-contracting shall be brought back into Unit within one hundred and twenty days or within such period as may be extended by the Specified Officer for reasons to be recorded in writing for grant of such extension;

¹²⁷[Provided that in case of a gems and jewellery unit, the finished goods requiring further processing or semi-finished goods, including precious metals, taken outside the Special Economic Zone for sub-contracting by the unit shall be brought back into the unit within twenty-eight days.]

¹²⁸[.]

¹²⁵ Substituted vide G.S.R. 562(E) - Dated 3-8-2009

¹²⁶ Omitted vide G.S.R. 585(E) - Dated 12-6-2017, before it was read as, "including studded jewellery"

¹²⁷ Inserted vide G.S.R. 585(E) - Dated 12-6-2017

¹²⁸ Inserted vide Notification No. G.S.R. 1139(E) dated 09-11-2018



¹²⁹[Provided further that in case of gems and jewellery unit, the semi-finished goods, precious metals and any other raw material (excluding diamonds or precious and semi-precious stones or lab grown diamonds) taken outside the Special Economic Zone for sub-contracting of studding by the unit shall be brought back into the unit within forty-five days;]

- (b) cut and polished diamonds and precious and semi-precious stones (except rough diamonds, precious or semi-precious stones having zero duty) shall not be allowed to be taken outside the Special Economic Zone for sub-contracting;
- (c) a gem and jewellery Unit may receive plain gold or silver or platinum jewellery from the Domestic Tariff Area or from an Export Oriented Unit or from a Unit in the same or another Special Economic Zone in exchange of equivalent content of gold or silver or platinum contained in the said jewellery after adjusting permissible wastage or manufacturing loss allowed under the provisions of the Foreign Trade Policy read with the Handbook of Procedures;
- (d) in sub-contracting or exchange, wastage shall be permitted as per the wastage norms admissible under the Foreign Trade Policy read with the Handbook of Procedures: Provided that the total wastage of the Unit, including the wastage of the subcontractor or the supplier of Jewellery on exchange basis, shall not in any case exceed the wastage permissible under the Foreign Trade Policy read with the Handbook of Procedures;
- (e) the Domestic Tariff Area Unit undertaking sub-contracting or supplying jewellery against exchange of gold or silver or platinum shall not be entitled to export entitlements;
- ¹³⁰(f) in any financial year, the consolidated value of the sub-contracted part of production of a unit and of the sub-contracted production process of a unit shall not exceed the total value of goods cleared by the unit either for exports or for sale in Domestic Tariff Area in the immediately preceding financial year:

Provided that a unit, sub-contracting part of the production or production process to other unit in the same Special Economic Zone shall not require the permission of the

¹²⁹ Amendment of Notification No. G.S.R. 1139(E) dated 09-11-2018 further substituted by Notification No. G.S.R. 288(E) dated 08-04-2022

¹³⁰ Substituted vide G.S.R. 585(E) - Dated 12-6-2017



Specified Officer provided that both the supplying and receiving units shall maintain proper account of the goods involved in the sub-contracting:

Provided further that in case of gems and jewellery unit, in any financial year, the consolidated value of the sub-contracted part of production of a unit and of any sub-contracted production process of a unit, shall not exceed one-half the value of goods cleared by the unit in the immediately preceding financial year.

Explanation 1. - For removal of doubts it is clarified that the expression “sub-contracting” of a part of its production under this rule shall mean sub-contracting all the production processes for conversion of raw material into finished products.

Explanation 2. - In case of first year of production, the value of the goods sub-contracted shall not exceed, -

- (a) in case of all other goods, the value of such goods;
 - (b) in case of gems and jewellery, one-half of the value of such goods, produced by the unit in its own premises during that year.]
 - (g) a Unit engaged in trading or warehousing shall not be allowed the facility of subcontracting of production or production process in the domestic tariff area;
 - (h) a Unit may remove, with the permission of Specified Officer, moulds or jigs or tools or fixtures or tackles or instruments or hangers and patterns and drawings to the premises of sub-contractor(s), subject to the condition that these shall be brought back to the premises of the Unit immediately on expiry of such sub-contracting arrangement and submission of a quarterly verification report from the Central Excise Officer ¹³¹[or Central Tax Officer] having jurisdiction over the sub-contractor that such goods are lying in the sub-contractor's premises and are being used for production of goods on account of the Unit;
 - (i) raw materials, components and consumables excluding fuel may be sent along with these goods, or separately.
- (2) The Development Commissioner may also permit sub-contracting of part of the production process abroad and in

¹³¹ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



such cases, the goods may be exported from the sub-contractor's premises abroad subject to following conditions, namely: -

- (a) sub-contracting charges shall be declared in the export declaration forms and invoices and other related documents;
- (b) the export proceeds shall be fully repatriated in favour of the Unit.

¹³²[(c) in case of sub-contracting abroad, the goods shall either be returned to the Unit or may be sold to buyers in that country or any third country.]

¹³³(3) A Developer or a co-developer or on their behalf their contractor, as the case may be, may also temporarily remove the goods, procured or imported duty free by them for their authorized operations, to a place in the Domestic Tariff Area or a unit in the same or another Special Economic Zone or Export Oriented Unit or a unit in Electronic Hardware Technology Park unit or Software Technology Park unit or Bio-technology ParK unit, for subcontracting a process, with prior permission of and subject to such conditions as may be prescribed by the Approval Committee.

42. Procedure for sub-contracting in Domestic Tariff Area or in a Unit in other Special Economic Zones or in Export Oriented Unit or in Electronic Hardware Technology Park unit or in Software Technology Park Unit or Bio-technology Park Unit or sub-contracting abroad. -

- (1) A Unit may take goods, including finished goods requiring further processing or semi-finished or semi-processed goods, including studded jewellery or inputs to the sub-contractor's premises -
 - (i) for subcontracting any production process; or
 - (ii) part of the production, without payment of duty, subject to following conditions, namely:-
 - (a) the Unit shall wherever possible apply for the permission at the time of project approval itself and based on such initial approval, the Specified Officer shall permit sub-contracting of part of production process(es) or part of the production;
 - (b) where the permission has not been taken at the time of project approval or a new permission is sought, the unit shall file an application containing the name

¹³² Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹³³ Inserted vide GSR 393(E) dated 16-3-2007



and address of the subcontractor(s), ¹³⁴[Goods and Services Tax] registration number in the case of the Domestic Tariff Area sub-contractor, if registered, and details of the processes to be carried out or quantum of production sought to be carried out at the subcontractor's premises and self certified input output ratio for the said processes;

- (c) after examination of details under sub clause (b), the Specified Officer may grant annual permission for sub-contracting any production process or sub-contracting part of the production, as the case may be;
- (d) the Unit, removing raw materials, consumables excluding fuel and components, imported or domestically procured without any processing, for sub-contracting into the Domestic Tariff Area, shall furnish bank guarantee to Specified Officer to cover the duty foregone on such materials being taken out for sub-contracting;

Provided that bank guarantee shall not be required by a unit whose turnover is rupees one crore or above or where the unit is in the Special Economic Zone for more than a period of two years with an unblemished track record;

- (e) the Specified Officer or the Authorized Officer may make random checks either at the job worker's premises or after receipt of goods from the job worker at the Special Economic Zone gate for the purpose of verification of goods which were sent and received:

Provided that where the precious metal in bullion form, having marking of fineness or purity or make or serial number is taken out of the Special Economic Zone for sub-contracting, appraisalment of precious metals shall not be mandatory;

- (f) a Unit shall remove the goods under serial numbered challans pre-authenticated by the owner or Managing Director or working partner or the company secretary or by any person duly authorized in this behalf by the company or firm, as the case may be and complete description of goods shall be provided on the challan;

¹³⁴ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



- (g) the authorized officer at the Special Economic Zone gate shall note down the identification marks of the goods for verification of the goods when received back after subcontracting: Provided that where sensitive items are sent out for sub-contracting, based on the risk profile or past performance of the unit, sample may be drawn and retained by the Specified Officer, if required:

Provided that for gem and jewellery Units, there shall be no requirement for drawal of samples;

- (h) the goods sent out for sub-contracting shall be returned to the Unit within one hundred and twenty days from the date of removal or within such period as may be extended by the Specified Officer for reasons to be recorded in writing for granting such extension;

¹³⁵[Provided that in case of a gems and jewellery unit, the finished goods requiring further processing or semi-finished goods, including precious metals, taken outside the Special Economic Zone for subcontracting by the unit shall be brought back into the unit within twenty-eight days.]

¹³⁶ [.]

¹³⁷[Provided further that in case of gems and jewellery unit, the semi-finished goods, precious metals and any other raw material (excluding diamonds or precious and semi-precious stones or lab grown diamonds) taken outside the Special Economic Zone for sub-contracting of studding by the unit shall be brought back into the unit within forty-five days];

- (i) in case of failure by the Unit to bring back the goods after subcontracting within the period under sub clause (h), action shall be taken by the Specified Officer to recover the duty on the goods taken out for subcontracting.

- (2) The Specified Officer may permit the Unit to export the finished goods directly from the sub-contractor's premises subject to following conditions, namely:-

- (i) the sub-contractor is an Export Oriented Unit or an Electronic Hardware Technology Park Unit or Bio-technology Park Unit

¹³⁵ Inserted vide G.S.R. 585(E) - Dated 12-6-2017

¹³⁶ Inserted vide Notification No. G.S.R. 95(E), dated 31-01-2019

¹³⁷ Amendment of Notification No. G.S.R. 95(E) dated 31-01-2019 further substituted by Notification No. G.S.R. 288(E) dated 08-04-2022



or a Special Economic Zone Unit or a Domestic Tariff Area Unit which is registered ¹³⁸[under Goods and Services Tax];

- (ii) export of finished goods from the sub-contractor's premises shall be allowed only by way of direct export and not through third party;
- (iii) sample of goods exported from the sub-contractors premises shall be sent by the sub-contractor in sealed condition, to the Specified Officer for establishing identity of the goods exported with the sample drawn at the time of taking out of the goods to the sub-contractor;
- (iv) shipping Bill for duty free goods shall be processed at the port of export as in the case of normal export and shipping bill shall be filed in the name of the Unit and sub-contractor;
- (v) goods for such export shall be removed from the sub-contractor's premises under bond:

¹³⁹[*****]

- (3) Waste, scrap or remnants generated during processes at the sub-contractor's premises may either be returned to the Unit or may be cleared on payment of ¹⁴⁰[an amount equal to the duty applicable on imports as if the said waste or scrap or remnants have been cleared by the Unit or may be destroyed at the sub contractor's premises in the presence of jurisdictional Goods and Services Tax Officer if the sub-contractor is a Goods and Services Tax registrant]:

Provided that in case of clearance of waste or scrap at sub-contractor's premises on payment of duty or destruction thereof the same shall be in accordance with the Standard Input Output Norms notified for the Duty Exemption Entitlement Scheme under the Foreign Trade Policy or as fixed by Approval Committee:

Provided that where the subcontractor's premises are located abroad, the scrap, waste or remnants generated at the sub-contractors premises may either be returned to the Unit or may be disposed off abroad;

- (4) A Unit may sub-contract a part of production or production process in another Unit within the same Special Economic Zone subject to the following conditions, namely:-

¹³⁸ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018 before it was read as "with the Central Excise Department"

¹³⁹ Proviso Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁴⁰ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018



- (i) the movement of goods shall be under serially numbered challans and record of such movement of goods shall be maintained by the Unit;
- (ii) raw material imported or procured by the Unit for manufacture of capital goods may be transferred to another unit for the purpose of manufacture or fabrication of capital goods for use by the Unit which had imported or procured the raw materials.

¹⁴¹(5) The Developer or a co-developer or on their behalf their contractor, as the case may be, shall follow the same procedure for sub-contracting in Domestic Tariff Area or in a Unit in other Special Economic Zones or in a Export Oriented Unit or in an Electronic Hardware Technology Park Unit or a Software Technology Park Unit as prescribed for sub-contracting by SEZ Units in sub-rules (1) above:

Provided that the Bank Guarantee to cover the duty foregone on the materials being sent for sub-contracting shall apply only in case of temporary removal of goods by the contractor.

43. Sub-contracting for Domestic Tariff Area unit for export. -

A Unit may, on the basis of annual permission from the Specified Officer, undertake sub-contracting for export on behalf of a Domestic Tariff Area exporter, subject to following conditions, namely:-

- (a) all the raw material including semi-finished goods and consumables including fuel shall be supplied by Domestic Tariff Area exporter;
- (b) finished goods shall be exported directly by the Unit on behalf of the Domestic Tariff Area exporter:

Provided that in case of subcontracting on behalf of an Export Oriented Unit or an Electronic Hardware Technology Park unit or an Software Technology Park unit or Bio Technology Park unit, the finished goods may be exported either from the Unit or from the Export Oriented Unit or Electronic Hardware Technology Park unit or Software Technology Park unit or Bio-Technology Park unit;

- (c) export document shall be jointly in the name of Domestic Tariff Area exporter and the Unit;
- (d) the Domestic Tariff Area exporter shall be eligible for refund of duty paid on the inputs by way of brand rate of duty drawback.

¹⁴¹ Inserted vide GSR 393(E) dated 16-3-2007



¹⁴²[Provided that, -

(i) ¹⁴³[]

(ii) Information Technology and Information Technology enabled Services Units in Domestic Tariff Area shall carry out their job-work in a Special Economic Zone Unit ¹⁴⁴[subject to the condition that the Special Economic Zone unit shall ensure that the export revenue of the resultant products or services shall be accounted for by the Special Economic Zone unit]

(iii) For Special Economic Zone units registered as Other Service Providers with Department of Telecommunications and availing the benefit of Work from Home, the laid down Other Service Provider guidelines issued by Department of Telecommunications and amended from time to time, shall be followed by Special Economic Zone units.]

¹⁴⁵[]

^{146,147}[43A. Hybrid Working. -

- (1) A Unit may, as per its requirements, permit its employees, specified in sub-rule (2), to work from any place outside the Special Economic Zone in accordance with this rule.
- (2) The following employees are covered under sub-rule (1), -
 - (i) employees of Information Technology Units and Information Technology enabled services;
 - (ii) employees, who are temporarily incapacitated;
 - (iii) employees, who are travelling; and
 - (iv) employees, who are working offsite.
- (3) The permission granted under sub-rule (1) shall be applicable up to the 31st December, 2024.
- (4) The facility for hybrid work may cover all the employees of the Unit.

¹⁴² Substituted vide Notification No. G.S.R. 200(E) dated 07-03-2019

¹⁴³ Omitted vide Notification No. G.S.R. 576(E) dated 14-07-2022

¹⁴⁴ Substituted vide Notification No. G.S.R. 576(E) dated 14-07-2022

¹⁴⁵ Inserted vide Notification No. G.S.R. 576(E) dated 14-07-2022

¹⁴⁶ Substituted vide Notification No. G.S.R. 868(E) dated 08-12-2022 of earlier notification No. G.S.R. 576(E) dated 14-07-2022 and further Instruction no 110 dated 12th August 2022 has been issued for SOP of work from home.

¹⁴⁷ Further substituted by Notification No. G.S.R 824(E) dated 7-11-2023



- (5) Where a Unit permits its employees for hybrid work under this rule, it shall intimate the same to the Development Commissioner through an e-mail on or before the date on which the facility for hybrid work is permitted.
- (6) The Unit shall not be required to submit the lists of employees who are allowed hybrid work but shall maintain the lists of employees who have been permitted hybrid work in the Unit and it shall be submitted for verification whenever is required by the Development Commissioner.
- (7) The hybrid work facility shall be admissible if the Unit continues to operate from the premises as per their letter of approval.
- (8) The work to be performed by the employee permitted hybrid work under this rule shall be as per the services approved for the Unit, and the work is related to a project of the Unit.
- (9) The Unit shall ensure export revenue of the resultant products or services to be accounted for by the Unit to which the employee is permitted for hybrid work.
- (10) Where an employee ceases to be part of the project of the Unit, the employee shall be relived from the Unit and the Unit shall surrender the identity card as per the provisions of sub-rule (2) of rule 70.
- (11) The Unit may provide to an employee duty-free goods, including laptop, desktop, and other electronic equipment needed by the employee for hybrid work and the same shall be allowed to be taken outside the Special Economic Zone without payment of duty or integrated goods and services tax on temporary basis:

Provided that the Units while opting for hybrid work facility shall ensure that such duty-free goods are duly accounted for in the appropriate records as per the extant rules and are available for verification, if necessary.
- (12) Notwithstanding anything in sub-rule (1) of rule 50, the temporary removal of such duty-free goods shall be allowed for a period commensurate with the validity of the facility for hybrid work:

Provided that if a Unit fails to bring back the duty-free goods into the Special Economic Zone within the period specified in this sub-rule, the duty applicable on such goods shall be paid by the Unit.
- (13) In this rule, -



- (a) the expression “employees” shall include all persons employed on the rolls of the Unit or under a direct contract or where the Unit is the principal employer under a contract with another organisation where such persons are expected to report on a day-to-day basis for work to the Unit and the Unit administers the control on their attendance;
- (b) the expression “Hybrid working” refers to a flexible work model whereby an employer may permit its employees to work from office or from any location outside the employer’s office from time to time.]

44. **Contract Farming.** -

A Unit engaged in production or processing of agriculture or horticulture products, may, on the basis of annual permission from the Specified Officer, remove to a farm in the Domestic Tariff Area , inputs, namely, seeds, fertilizers and chemicals for pre and post harvest treatment, micro nutrients, plant and growth regulators and other organic and inorganic substances used for plant nutrition, insecticides, fungicides, weedicides, herbicides and the following equipments, namely:-

- (a) Filters;
- (b) Dripliers, Driplines and Drip-fittings;
- (c) Micro sprinklers and misters;
- (d) Agriculture sprinklers;
- (e) Fertilizer Tanks;
- (f) Valves;
- (g) Fertilizer pumps and chemical injections;
- (h) Crates, drums and preservation media (Such as acetic acid and vinegar);
- (i) Grading Tables;
- (j) Green House equipment, accessories, heated rooting tables, propagation trays, seeding machines;
- (k) Plants or parts there of, seeds, saplings, tubers, bulbs, rhizomes, root cuttings, all types of grafts, tissue culture material and other vegetatively propagated material utilized for sowing or planting;
- (l) Growing media such as Peat Moss (including peat litres whether or not agglomerated), Pearlite/ vermiculite, rockwool, coca peat, hydrocorn, foam based medium and other cultivation medium:



Provided that the removal of such items shall be subject to following conditions, namely: -

- (i) supply of inputs by Unit to the contract farm(s) shall be subject to the input output norms as may be approved by the Board;
- (ii) there shall be contract farming agreement between the Unit and the Domestic Tariff Area farmer(s);
- (iii) the Unit has been in existence for at least two years and is engaged in export of agriculture or horticulture products:

Provided that bank guarantee equivalent to the duty foregone on the capital goods or inputs proposed to be taken out shall be furnished to the Specified Officer if the Unit has not been in existence for two years;

45. Exports. -

- (1) A Unit may export goods or services as per the terms and conditions of Letter of Approval including agro-products, partly processed goods, sub-assemblies and components except prohibited items under the Import Trade Control (Harmonized System) Classification of Export and Import Items and the Unit may also export by-products, rejects, waste scrap arising out of the manufacturing process.

¹⁴⁸[Provided that a unit may export prohibited items to a place outside India with prior approval of Board of Approval:

Provided further that such prohibited items cannot be procured from Domestic Tariff Area.]

- (2) A Unit, other than a trading or Free Trade and Warehousing or service Unit, may export to Russian Federation in Indian Rupees against repayment of State Credit or Escrow Rupee Account of the buyer, subject to clearance from the Reserve Bank of India, required, if any.
- (3) A Unit engaged in development of computer software may undertake export, including export of professional services, using data communication links or do physical exports, including through courier service.
- (4) The Foreign Trade Policy restrictions on State Trading Enterprises shall not apply to Special Economic Zone Manufacturing Units: Provided that export of iron ore shall be subject to conditions as may be laid down by the Central Government from time to time.

¹⁴⁸ Inserted vide G.S.R. 732(E). - Dated 7-9-2010



- (5) Minimum export price and requirements of export in consumer pack as provided for in the Foreign Trade Policy shall apply in case the raw materials are procured indigenously and exported without further processing or manufacturing activities.
- (6) The export of textile items shall be governed by bilateral agreements, if any.
- (7) A Unit may export free samples without any limit, including samples made in wax moulds or silver mould or non-precious metal alloy or rubber moulds through all permissible modes of export.

46. Procedure for Export. -

- (1) The procedure for export from Special Economic Zone through seaports or airports or Inland Container Depot or Container Freight Station or Land Customs Station or by Post or by Courier or by Personal Carriage, as the case may be, shall be as under: -
 - (a) the Unit shall file Shipping Bill, in quadruplicate, with the Authorized Officer of Customs in the Special Economic Zone together with relevant documents, namely, invoice, packing list and Currency Declaration Form (GR) (in duplicate):

Provided that there shall be exemption from declaration in the forms, GR or SDF or PP or SOFTEX as referred in the Foreign Exchange Management (Export of Goods and Services) Regulations, 2000 notified vide Reserve Bank of India Notification No: FEMA 23/2000-RB dated 3rd May, 2000 as amended from time to time ¹⁴⁹[for export value as may be notified by the Reserve Bank of India, from time to time];
 - (b) the Shipping Bill shall be registered, assigned a running serial number and assessed by the Authorized Officer in the manner and procedure as is followed in case of exports under free shipping bill without any requirement of the counter signature;
 - (c) the goods shall not be subjected to routine examination and 'Let Export Order' shall be given on the basis of self certification by the Unit ¹⁵⁰, however, in case Merchandise Exports from India Scheme benefit is claimed then examination of export cargo shall be done as per examination

¹⁴⁹ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁵⁰ Substituted vide Notification No. G.S.R. 909(E) dated 19-09-2018



norms set by Central Board of Indirect Taxes and Customs]
¹⁵¹[for the scheme]:

Provided that goods may be sealed after examination, as per the norms prescribed for free shipping bills, at the option of the Unit, by the Authorized Officer

Provided further that if services are exported in non-physical form, the export value is to be furnished by the Unit on self certification basis as per the instructions of the Reserve Bank of India.

Explanation.- “Self certification” means the certification regarding sealing of container or package of goods under export given by the Unit and includes the certificate regarding contents and sealing of the container or package given by the owner or the working partner or the Managing Director or the Company Secretary of the said Unit or any person authorized in this behalf by the owner or company or working partner, as the case may be, on the copies of Shipping Bill stating that the package or container in respect of goods under export have been sealed in his presence;

- (d) the goods may be examined at the port, airport Inland Container Depot or Container Freight Station or Land Customs Station only in case of specific intelligence or information after obtaining the written permission of Deputy or Assistant Commissioner of Customs having jurisdiction over the said port, airport, Inland Container Depot or Container Freight Station or Land Customs Station, as the case may be, in writing;
- (e) the Unit may export through Inland Container Depot located in the Special Economic Zone, or through any port or airport or Inland Container Depot:

Provided that in case of export of large quantities of cargo where it may not be possible to ship the cargo from the Special Economic Zone in one consignment, the Specified Officer may allow the export of such cargo on execution of a Bond for the duty involved subject to the condition that the Unit shall submit the proof of export within ninety days of removal of such cargo under Bond, failing which applicable duty on the goods not exported shall be payable in terms of the Bond;

¹⁵¹ Inserted vide NOTIFICATION No. G.S.R. 200(E) dated 07-03-2019



(2) The procedure for export of gems and jewellery shall be as under:-

(i) the shipping bill and the invoice alongwith packing list presented to the authorized officer shall contain the following:

(a) description of the items;

(b) weight and purity of gold or silver or platinum and the type of gems stone, such as, diamond, ruby, sapphire, cubic zircon and the like which has been used for studding and its weight in carats; and

(c) free on board price rate of the jewellery item and quantity in pieces and the total value;

(ii) the Unit may export jewellery on the basis of a notional rate certificate issued by the Nominated Agency and this rate will be based on the prevailing Gold or US Dollar rate and the US Dollar or Indian Rupees rate given in the notional rate certificate:

Provided that the certificate issued by the Nominated Agency shall not precede the date of shipment by more than three working days or as may be notified by Central Government;

(iii) the Unit obtaining gold or silver or platinum from the Nominated Agency on loan basis shall export gold or silver or platinum jewellery within the period prescribed for the same under the Foreign Trade Policy:

Provided that the unit can convert such loan into outright purchase by paying the outstanding loan amount plus interest provided they exercise this option within the period prescribed under the Foreign Trade Policy.

(iv) in the case of export of jewellery on the basis of notional rate certificate issued by the Nominated Agency, the Unit may fix the price and repay the gold loan within the prescribed period for export as may be notified by the Central Government from time to time:

Provided that the price shall be communicated to the Nominated Agency for issue of a certificate showing the final confirmation of the rate to the bank negotiating the document.

(3) Procedure for export of software shall be as under:-

(i) a Unit may export software or processed data, including call center services via data link or internet or e-mail or through



other electronic mode and the Software Export Declaration Form for such exports duly certified by Development Commissioner under the Foreign Exchange Management (Export of Goods and Services) Regulation, 2000, shall be submitted, to the authorized dealer within the period specified under the Foreign Exchange Management Act 1999. (42 of 1999);

- (ii) a Unit may provide consultancy services “on site” abroad subject to submission of details of the contract or purchase order and foreign exchange remitted and the persons deputed abroad to the Authorised Officer;
 - (iii) the consideration received by the Unit for providing on site consultancy services in convertible foreign exchange shall be counted for the purpose of calculating positive Net Foreign Exchange Earning under rule 53.
- (4) The Unit may export goods by post subject to the procedure applicable to export through Foreign Post Office.
- (5) Export through couriers shall be allowed only if the courier is an authorized courier, being registered with the Commissioner of Customs having jurisdiction over the gateway airport and the procedure specified in the Courier Export and Import (Clearance) Regulations, 1998 shall be followed:

Provided that Goods shall be allowed to be handed over to the courier by the custodian as per the procedure specified by the Specified Officer.

- (6) A Unit may export goods to be carried by foreign bound passengers authorized by the Unit in this behalf as personal baggage, subject to the following conditions, namely:-
- (i) the Unit shall submit the shipping bill, invoice and Currency Declaration Form (GR) with the authorised officer;
 - (ii) the Shipping Bill shall be assessed by the Authorised Officer in the same manner as is done in the case of exports under free shipping bill;
 - (iii) the goods shall be transferred from the Special Economic Zone to the airport under the cover of assessed shipping bill by the authorized agency approved by the Specified Officer or under escort of Authorized Officer;
 - (iv) the goods shall be deposited with the warehouse at the airport against a “detention receipt” issued by the Customs authorities at the airport;



- (v) the consignment shall be handed over to the authorized passenger at the time of departure on submission of original detention receipt;
- (vi) the Unit shall submit to the Specified Officer, the proof of export issued by the Customs authority at the airport within a period of fifteen days from the date of removal of the goods from the Special Economic Zone;
- (vii) where the facility of custodian is available in the Special Economic Zone and the Airport, goods shall be transferred and delivered to the authorized passenger at the airport by the custodian.
- (viii) personal carriage of spare parts by foreign bound passenger shall be allowed in case the spare parts are required for repairs of exported goods at customer site and following documents shall be submitted as proof of export, namely:-
 - (a) permission letter from the authorised officer for exports; and
 - (b) invoice with value.
- (ix) personal Carriage of any goods for exports by authorized passenger on Document Against Acceptance or Cash On Delivery basis may be allowed provided the Unit submits following documents, namely:-
 - (a) copy of Shipping Bill; and
 - (b) the bank Certificate for realization of proceeds shall be submitted within thirty days of delivery of the goods.
- (x) personal carriage of gems and jewellery items of the value not exceeding US\$ two million or other goods not exceeding rupees five lakhs in value, for holding or participating in overseas exhibitions shall be permitted with the approval of the Development Commissioner and subject to the following conditions, namely.-
 - (i) the Unit shall declare personal carriage of such goods to the Customs authorities at the airport while leaving the country and obtain necessary endorsement; and
 - (ii) Unit shall bring back goods or repatriate the sale proceeds within forty five days from the date of closure of exhibition through normal banking channels or within such days as may be notified by the Central Government;



- (iii) for personal carriage of goods by foreign bound passenger, the following documents shall be submitted by a Unit as proof of exports, namely:-
 - (a) copy of shipping bill filed by the Unit;
 - (b) copy of the Currency Declaration Form filed by the Foreign buyer with the Customs at the time of his arrival;
 - (c) foreign exchange realisation or encashment certificate from the Bank;
- (7) A Unit may display the goods in the showrooms set up at departure lounge in international Airports in India for sale to passengers leaving India subject to the conditions and procedures laid down by the Commissioner of Customs having jurisdiction of the Airport:

Provided that the items remaining unsold within a period of forty-five days shall be exported or returned to the Unit.
- (8) A Unit may export goods, including gems and jewellery, for display or sale in the permitted shops set up abroad or in the show rooms of their distributors or agents:

[Provided that the items not sold abroad may be re-imported within a period of three hundred and sixty five days from the date of their export.]
- (9) A Unit may export goods, including gems and jewellery for display or participation in exhibitions abroad subject to following conditions, namely: -
 - (i) the Unit shall give advance intimation to the Development Commissioner to participate in the exhibition abroad or for taking goods abroad for display and sale;
 - (ii) shipping bill along with relevant documents shall be filed with the authorized officer in the same manner and following the same procedure as applicable to free shipping bill;
 - (iii) photographs of the items being taken out for exhibition, attested by the Unit, shall be furnished in case of gems and jewellery;
 - (iv) goods unsold in the exhibition or display tour shall be imported within forty-five days from the completion of the exhibition or within such days as may be notified by the Central Government;



- (v) the Unit shall file Bill of Entry for import of unsold goods as required in case of imports and it shall be assessed in the same manner and subject to same procedure as applicable to imported goods;
 - (vi) the goods so imported shall be allowed admission into the Unit free of duty, subject to establishment of identity of the goods with reference to export documents:
 Provided that the examination of goods in such cases shall be restricted to ten per cent. of the consignments at random;
 - (vii) the Unit shall submit proof of inward remittance in respect of goods sold in the exhibition.
- (10) A Unit may export goods and services, through a another Unit or merchant exporter or status holder or Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-technology Park Unit subject to following conditions, namely.-
- (i) goods or services shall be manufactured or developed in the Unit concerned;
 - (ii) requirements of positive Net Foreign Exchange Earning or any other conditions relating to authorized operations shall continue to be discharged by the Unit;
 - (iii) export orders so procured shall be executed within the provisions of these rules and the goods shall be directly transferred from the Unit to the airport or port of shipment;
 - (iv) fulfillment of positive Net Foreign Exchange Earning by the Unit shall be reckoned on the basis of the price at which the goods or services were supplied by the Unit to the status holder or merchant exporter or other Unit or Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-technology Park Unit:
 Provided that such export shall be counted towards fulfillment of obligations of the Unit only.
- (11) The procedure for export through a merchant exporter or status holder shall be the following,-
- (i) goods shall be exported directly from the Special Economic Zone or through any other port where the merchant exporter files his shipping bill, in which case the goods shall move directly from the Special economic Zone to the said port



of export on the basis of ¹⁵²[*****] shipping bill as if these were movement of goods from one Warehouse to another;

- (ii) export document shall contain the name of the merchant exporter or the status holder and the Unit;
 - (iii) merchant exporter or status holder, as the case may be, shall export goods under a free Shipping Bill and submit a disclaimer that no Drawback, Duty Exemption Pass Book credit or fulfillment of export obligation under any export promotion scheme under the Foreign Trade Policy shall be availed by him on the goods so exported.
- (12) A Unit may transfer goods, including goods imported or procured from Domestic Tariff Area, to another Unit or Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Biotechnology Park Unit, subject to the following procedures, namely.-
- (i) the receiving Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Biotechnology Park Unit shall file Bill of Entry for home consumption, in quintuplicate along with invoice, copy of information as provided to jurisdictional customs officer under rule 5 of the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 and packing list with the Authorised Officer along with copy of the Letter of Approval and bonding licence;¹⁵³

Provided that in case the receiving Unit is a Special Economic Zone unit, Bill of Entry for home consumption shall be filed in place of Bill of Entry for warehousing

- (ii) on the basis of such Bill of Entry assessed by the Authorised Officer, goods shall be allowed to be cleared to receiving Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-technology Park Unit or to a Unit in another Special Economic Zone ;
- (iii) the receiving Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-technology Park Unit or Special Economic Zone Unit shall ¹⁵⁴[follow the procedure laid down by the Central Board of Indirect Taxes and Customs in terms of Customs Notification no. 44/ 2016-Customs dated 29th July, 2016

¹⁵² Omitted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁵³ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁵⁴ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



published in the Official Gazettee vide Notification S.O. 2566 (E) dated 29th July, 2016 and submit the documents specified therein] to the Authorised Officer having jurisdiction over the supplying Unit within forty-five days, failing which the Authorised Officer shall communicate this fact to the Officer of Customs or Excise having jurisdiction over the Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Biotechnology Park Unit or to the Specified Officer for demand of applicable duty from the receiving Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Biotechnology Park Unit or Unit in another Special Economic Zone , as the case may be;

(iv) where supplying and receiving Units are located in the same Special Economic Zone, movement of goods including raw materials shall be allowed subject to maintenance of accounts by both receiving and supplying Units and no Bill of Entry shall be required to be filed.

(13) The Authorized Officer may permit a Unit to transfer goods to an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-technology Park Unit or to a bonded warehouse, without payment of duty subject to following conditions, namely.-

(i) the Unit shall transfer the goods against Procurement Certificate issued by the ¹⁵⁵[State Tax Officer or Central Tax Officer] or Customs Officer in charge of receiving Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit;

(ii) a ¹⁵⁶[Bill of Entry for Home Consumption] shall be filed by the Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-technology Park Unit or by the supplying Special Economic Zone Unit on behalf of the receiving Export Oriented Unit or Software Technology Park Unit or Biotechnology Park Unit, as the case may be, with the Authorised officer;

(iii) export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit shall submit ¹⁵⁷[as per procedures laid down under

¹⁵⁵ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁵⁶ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁵⁷ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018



clause (iii) of sub-rule (12) of rule 46] duly signed by the ¹⁵⁸[State Tax Officer or Central Tax Officer] or Customs officer having jurisdiction over the receiving Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit within a period of forty five days from the date of clearance of the goods to the Authorised Officer;

- (iv) where the Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit fails to submit the re-warehousing certificate within the period of forty-five days of clearance of goods, the Authorised officer shall take up the matter with the ¹⁵⁹[State Tax Officer or Central Tax Officer] or Customs Officer of the receiving Unit to initiate recovery proceeding against such Export Oriented Unit or Software Technology Park Unit or Bio-Technology Park Unit, as the case may be;
- (v) where goods admitted into a Unit from Domestic Tariff Area on which entitlement under Duty Exemption Pass Book Scheme had been availed are removed as such or after subjecting it to a process not amounting to manufacture to an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit directly or through a Unit in the same Special Economic Zone or another Special Economic Zone, the Customs duty equal to entitlement availed under the Duty Exemption Pass Book Scheme shall be paid.

¹⁵⁸ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

¹⁵⁹ Inserted vide Notification No. G.S.R. 909(E) dated 19-09-2018

