



Export Promotion Council
for EOUs & SEZs
Setup by Ministry of Commerce & Industry
Government of India

Circular No. 475

Member Advisory: SOFTEX Clarification

Instruction No. 119 — Department of Commerce (7 October 2025)

EPCES

Dear Members,

M/s Ernst & Young submitted to EPCES a representation regarding the requirement of filing SOFTEX for the supply of software services from one SEZ unit to another SEZ unit (in the same or different SEZ), and from an SEZ unit to the DTA.

DG, EPCES had taken up the matter with the Department of Commerce via email dated **2.6.2025**. A copy of that representation can be accessed [here](#).

The Department of Commerce, **vide Instruction No. 119 dated 7.10.2025**, has clarified that transaction(s) between SEZ Units and transaction(s) between DTA Unit(s) and SEZ Unit(s) for export of services are **not subject to FEMA regulations**. Consequently, **no declaration is required in EDF or SOFTEX**.

Members are requested to take action accordingly.

Regards,
EPCES

Download DoC Instruction No. 119 (PDF)

Download EY / DG-EPCES Email (2.6.2025)

Attachments:

- DoC letter dt. 07.10.2025 — Instruction No. 119
- EY / DG-EPCES representation email (02.06.2025)

Export Promotion Council for EOUs & SEZs

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