



QUERY LOG: TAX & REGULATORY

BDO INDIA
March 2026

Only for EPCES and its members

Query Log : 1st March 2026 to 31st March 2026

S. No.	Querist Name	Category	Query from member	Response by BDO Team
1	Sashi Varma B.Sc: FCMA, Chief Financial Officer, XO Pack Private Limited	SEZ	<p>This has reference to CBIC Circular No. 08/2026 Customs dated 28 February 2026, extending the facility of Deferred Payment of Customs Duty to Eligible Manufacturer Importers</p> <p>We- XO Pack Private Limited- is a manufacturing unit located in Cochin Special Economic Zone, Kochi with an annual turnover of around Rs 50.00 Crores. Our customers are spread throughout the country and middle east . Customers within India are 100% EOUs, units in SEZ and DTA units. We also have a trading unit - XO Pack Zone Private Limited having a valid IEC-outside Cochin Special Economic Zone and through which many of our DTA customers are serviced.</p> <p>Please clarify the following: Is XO Pack Private Limited and its DTA customers - including XO Pack Zone Private Limited eligible for the facility of Deferred Payment of Customs Duty mentioned in the circular</p>	<ul style="list-style-type: none"> In terms of Para 3(a) of Circular No. 08/2026-Cus., dated 28.02.2026, facility of deferred payment of Customs import duty shall be available to Eligible Manufacturer Importers who shall be: <ol style="list-style-type: none"> Importer as defined under Section 2(26) of the Customs Act, 1962 and must be a manufacturer as defined under section 2(72) of the CGST Act, 2017 or If not a manufacturer, then he must be an importer sending their inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of CGST Act, 2017. XO Pack Private Limited (SEZ unit- Manufacturer) shall be eligible for facility of deferred payment of Customs import duty as it is an importer in terms of Section 2(26) of the Customs Act, 1962 as well as a manufacturer in terms of Section 2(72) of the CGST Act, 2017. XO Pack Zone Private Limited (Trading unit-DTA) does not carry out any manufacturing activity. Accordingly, it must be an importer who sends inputs/ capital goods, without payment of tax to a job worker for job work in terms of Section 143 of CGST Act, 2017. We understand that XO Pack Zone Private Limited may not be supplying any goods to a job-worker for job-work. Accordingly, facility of deferred payment of Customs import duty shall not be available. Further, if the Company's DTA customers imports goods [satisfying definition of importer under Section 2(26) of the Customs Act, 1962] and carries out manufacturing activity [satisfying definition of manufacturer under section 2(72) of the CGST Act, 2017], DTA customers shall be eligible for facility of deferred payment of Customs import duty.
2.	Prakashsingh Thakur GIFT SEZ	SEZ	<p>This is with reference to Instruction No. 123 dated 23 February 2026 issued by the Department of Commerce, which supersedes Instruction No. 2 dated 24.03.2006 regarding execution of the Bond-cum-Legal Undertaking (BLUT) by SEZ Developers/Units under the SEZ Act, 2005 and SEZ Rules, 2006.</p> <p>As per Instruction No. 123, BLUT may now be executed electronically (e-BLUT), including through e-stamp or other digital mechanisms, and the earlier requirement of execution on non-judicial stamp paper purchased in the State where the SEZ/Unit is located and notarization by a Notary Public has been dispensed with.</p> <p>In this regard, clarification is sought on whether, in case of execution of e-BLUT through e-stamping, the e-stamp is required to be generated from the State in which the SEZ/Unit is located (e.g., Gujarat), or whether it may be generated from any State (e.g., Maharashtra), in view of the supersession of the earlier instruction.</p>	<p>In cases where the BLUT is executed through e-stamping, guideline regarding the specific requirement to procure stamp paper from the State in which the SEZ/Unit is located is not clarified in the Instruction No. 123 dated 23.02.2026. Therefore, the e-stamp may be generated through the available electronic stamping facility, subject to compliance with the applicable provisions of the relevant State Stamp Act and acceptance by the jurisdictional SEZ authorities. However, since stamp duty is governed by the respective State Stamp Acts, it would be advisable to obtain the e-stamp from the State in which the SEZ/Unit is located to ensure compliance and avoid any procedural issues with the jurisdictional SEZ authorities.</p>

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3.	Chiranjeevi Fysolate Technologies, Vsez,Duvvada.	RODTEP PENDING	<p>One of our members is not receiving the RoDTEP (Remission of Duties and Taxes on Exported Products) benefit for the consignments exported through Chennai Port. We kindly request your guidance on the procedure to claim the RoDTEP benefit for these exports.</p> <p>While verifying the shipping bill details on ICEGATE, we observed that the EGM (Export General Manifest) number is not reflecting in the system. Due to this issue, we have been unable to claim the RoDTEP benefit. They have faced this problem for the past two years.</p> <p>In this regard, we request you to kindly advise us on the step-by-step procedure to resolve this issue and enable us to claim the RoDTEP benefit for the exports made through Chennai.</p>	<p>The concerned exporter is advised to approach the designated EGM Cell at Chennai Customs, along with the necessary supporting documents, to request rectification or amendment of the EGM so as to ensure proper linkage with the respective shipping bills. Once the EGM details are correctly updated in the system, the exporter should be able to proceed with claiming the RoDTEP benefit for the concerned exports.</p> <p>It is therefore advised that the exporter coordinate with the shipping line/Customs Broker and approach the EGM Cell with the requisite documentation to facilitate resolution of the issue.</p>
4.	Chiranjeevi Fysolate Technologies, Vsez,Duvvada.	RODTEP PENDING	<p>We are not getting RODTEP benefit which were exported through the chennai. Hence we request you to kindly advice how to claim the RODTEP exports through chennai. Please provide step by step.</p> <p>The EGM number was not show in the ICEGATE we are facing the issue since two years.</p>	<p>The concerned exporter is advised to approach the designated EGM Cell at Chennai Customs, along with the necessary supporting documents, to request rectification or amendment of the EGM so as to ensure proper linkage with the respective shipping bills. Once the EGM details are correctly updated in the system, the exporter should be able to proceed with claiming the RoDTEP benefit for the concerned exports.</p> <p>It is therefore advised that the exporter coordinate with the shipping line/Customs Broker and approach the EGM Cell with the requisite documentation to facilitate resolution of the issue.</p>

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5.	Arya One Global IFSC LLP	SERF Form	We are in the process of filling the SERF for Feb'26. There is one column which is compulsory for the SAC Code. We as FME issue invoices under "Management Fees" "Performance Fees" and "Set Up Expenses", so kindly confirm which SAC Code would be appropriate for us to use while filling the SERF form.	<p>Based on the limited understanding of the nature of services being provided, we understand that the Company is a Fund Management Entity (FME) and issuing consolidated invoices for Management Fees, Performance Fees, and Set-Up Expenses, the services are generally classified under financial / portfolio management services and may be classified under the following SAC:</p> <p>SAC 997153 - Portfolio management services except pension funds. Service Code 997153 includes managing portfolio assets of others, on a fee or commission basis, except for pension funds.</p> <p>Note: Managers make decisions on which investments to purchase or sell. Examples of the portfolios managed are the portfolios of mutual and other investment funds or trusts.</p> <p>This service code does not include:</p> <ul style="list-style-type: none"> - management of pension funds, cf.997164 - personal financial planning advisory services not involving decision-making on behalf of clients, cf.997159 - buying and selling of securities on a transaction fee basis, cf.997152 <p>Kindly note- The appropriate SAC classification should be determined based on the exact nature and scope of services being rendered. Any change in understanding of the detailed nature of services being provided shall change the SAC classification.</p>



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6.	Rachel S Customs & Trade Compliance (EXIM), Mercedes-Benz Research and Development India Pvt. Ltd.	SEZ	<p>We would like to bring to your notice the ambiguity in DSPF filing feature/template in NSDL.</p> <p>While filing DSPF under the template option “Supply under Bond/LUT”, the system asks for the GST percentage. Based on the percentage entered, it automatically calculates and displays a GST amount. There is ambiguity as to whether we must enter 0% as it is zero rated supply or enter tax percentage example 18% indicating the GST rate and thereby GST value foregone which is auto populated. The attached manual indicates in Pg 8 that GST rate is mandatory when supply is on payment of IGST but does not specify whether the GST rate must be mentioned when filed under LUT/Bond, it is left to the discretion of the filing party.</p> <p>We request you to guide us as to which on the below option is correct when filing DSPF for ‘ZERO RATED’ supply invoices.</p> <p>Type Option 1 Option 2 Supply under LUT/Bond IGST Rate must be mentioned as 0% IGST Rate must be mentioned as per the SAC e.g. 18%,12%</p> <p>On one side, our SO’s are asking us to enter the GST percentage so they can derive an automatic system created GST value. On the other side, GST authorities are rejecting the endorsement because the DTAP/DSPF approval document displays a GST amount, which is not acceptable for supplies under Bond/LUT.</p> <p>Response from NSDL: When you are filing invoices under LUT, although GST is not applicable, we suggest to capture the rate. Declaring it as a supply under the valid DTA bond/LUT itself indicates GST is not payable. However, we are often asked for reports from MOCI to provide the GST forgone amount. If you do not capture, we have to assume a certain rate to provide the report.</p>	<p>Based on the NSDL DSPF manual, for supplies made under Bond/LUT, it is optional to provide the GST rate. Therefore, the recommended approach is:</p> <ul style="list-style-type: none"> • If the system allows the field to be left blank: leave the GST rate blank while filing the DSPF. • If the system mandates entry of a GST rate: <ul style="list-style-type: none"> Ø Enter the actual applicable rate for the relevant HSN/SAC (for example, 18%). Ø Mention the LUT/Bond number as it is mandatory for supplies made under bond/LUT to clarify that no GST is payable. <p>This approach ensures compliance with GST rules while accommodating the system’s requirements.</p>

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7.	Virendra Kachhia Executive - Export - Import BST eltromat India Pvt. Ltd.	SEZ	<p>We have sold our system to a customer in Mumbai through an Intra-SEZ transfer of goods using our CHA unit at Arshiya.</p> <p>Our customer has subsequently re-exported the shipment out of India and now intends to release our payment in EUR. However, their bank has denied the remittance due to the non-availability of a Bill of Entry (BOE), as the transaction was processed only as an Intra-SEZ transfer.</p> <p>In this regard, could you please help by sharing any guidelines or notifications from RBI / NSDL that support such transactions? This would help us provide clarification to our customer's bank and enable us to receive the payment in EUR.</p>	<p>With reference to your query, we understand that the goods were transferred through an Intra-SEZ transfer and were subsequently re-exported to the customer by transferee SEZ unit. In such cases, the shipping bill / bill of export filed for the re-export generally reflects the details of the exporting SEZ unit only. Since the shipping bill does not mention the details of your SEZ unit, the export transaction in the EDPMS portal would typically be tagged to the Mumbai SEZ jurisdiction (i.e., the unit that filed the shipping bill).</p> <p>Accordingly, the foreign remittance against the export is expected to be mapped against the shipping bill details available in EDPMS, which currently correspond to the Mumbai SEZ unit. In view of this, it would be advisable to discuss the matter with the concerned AD banker to explore whether any alternative documentation or clarification may be accepted to facilitate the remittance in EUR to your SEZ unit.</p> <p>Going forward, in order to avoid such issues, it may be advisable to file a joint shipping bill/ bill of export clearly reflecting the details of both SEZ units, so that the export proceeds can be correctly mapped in the EDPMS system.</p>

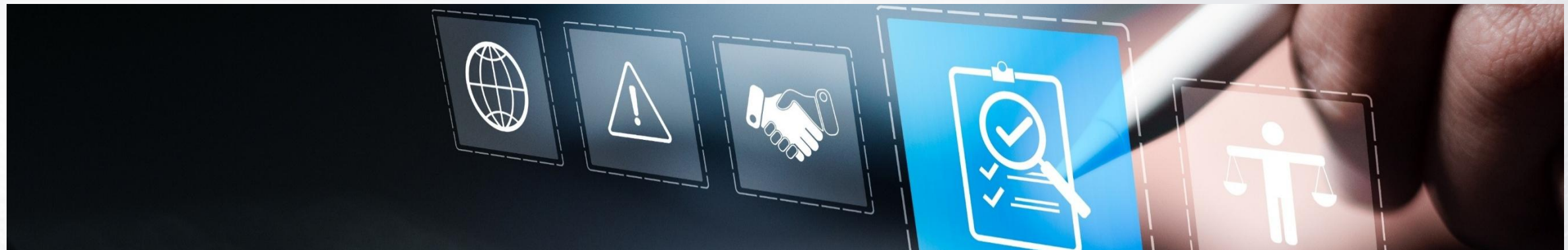


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8.	Divakar R vTitan Corporation Private Limited	SEZ	<p>vTitan is medical device manufacturing company we wish to avail benefits under PLI scheme. Kindly give a brief about PLI Scheme. How it works? What are the various incentives available under PLI scheme, what is the rate of incentive and forms to be filed to avail PLI Scheme and time line etc.</p> <p>vTitan is SEZ Unit, more than 90% of our sale is Local DTA after payment of appropriate customs duty, iGST.</p> <p>Are we eligible to avail PLI benefits?</p>	<p>The Production Linked Incentive (PLI) Scheme for Promotion of Domestic Manufacturing of Medical Devices was introduced by the Government of India in 2020 to reduce the country's dependence on imports of high-end medical devices and to promote self-reliance in the healthcare sector under the Atmanirbhar Bharat initiative. India currently imports a significant portion of advanced medical equipment, which makes healthcare costs dependent on global supply chains. The scheme was therefore launched to encourage domestic manufacturing and position India as a global hub for medical device production.</p> <p>The scheme is a Central Sector Scheme, fully funded by the Union Government, with the objective of promoting large-scale investment in the medical devices sector and providing a level playing field for domestic manufacturers. The scheme is open to companies registered in India that commit to setting up a Greenfield project, meaning a new manufacturing facility rather than expansion of an existing unit. The overall tenure of the scheme is from FY 2020-21 to FY 2027-28, while the incentive is available for a maximum period of five years. Financial incentives are provided at a flat rate of 5% of incremental sales of eligible products over the base year of FY 2019-20.</p> <p>Under the scheme, certain investments are considered eligible for claiming benefits. These include expenditure towards setting up new plants, machinery, and equipment, research and development (R&D) activities, transfer of technology (ToT) agreements, and construction of buildings related to manufacturing operations. The scheme specifically targets critical and high-value medical device segments where India currently relies heavily on imports. These segments include cancer care or radiotherapy devices, radiology and imaging devices (including nuclear imaging equipment), anaesthetics and cardio-respiratory devices, and all types of implants including implantable electronic devices.</p> <p>With regard to eligibility of SEZ units, the scheme guidelines do not specifically exclude SEZ entities. Accordingly, if a company operating in an SEZ satisfies the prescribed eligibility conditions, including investment and production requirements for the specified segments, it may be considered eligible to apply under the scheme. However, it is important to note that the application window for this PLI scheme has already closed, and currently no fresh applications are being accepted.</p>

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9.	Balaji Gopal	SEZ	<p>We Gnutti Carlo India Pvt. Ltd., operating from SEZ - SIPCOT Ranipet, Tamil Nadu since 2012. We are supplying to Overseas customer and Local customer (DTA Sales), more than a decade. DTA sales done after discharge of applicable Basic Customs duty, Social Welfare surcharge and IGST. Same methodology followed for all the DTA sales.</p> <p>This week received a call from customer (Mahindra & Mahindra), all the purchase made from Gnutti Carlo from April 2025 is also reflecting their regular IDPMS. This is surprised to us because, DTA sales happening more than a decade, in the past we did not come across this similar issue where DTA procurement reflecting in the regular IDPMS of purchaser and other customer does not raise the similar issue.</p> <p>Basic Details about our organization</p> <ol style="list-style-type: none"> 1. Name of the Organisation -- Gnutti Carlo India Private Limited 2. Location -- Ranipet - SEZ 3. IE Code -- 0409003859 4. Bank Name -- HDFC Limited 5. AD Code -- 0510004 6. Invoicing Currency to DTA Sales ---INR 	<ul style="list-style-type: none"> • In case of clearance of goods from an SEZ unit to Domestic Tariff Area (DTA), Bill of Entry is required to be filed with Customs and the applicable duties such as Basic Customs Duty (BCD), Social Welfare Surcharge (SWS), and IGST is to be discharged. The prescribed procedure is correctly being followed for such DTA clearances. • At the time of filing the Bill of Entry (BoE), the importer (i.e., the DTA buyer) is required to declare the Authorized Dealer (AD) Category-I Bank Code. The BoE details are transmitted electronically by Customs through the ICEGATE system to the Import Data Processing and Monitoring System (IDPMS) maintained by the Reserve Bank of India. • As per Para C.7.1 of the RBI Master Direction - Import of Goods and Services, for goods cleared from SEZ into DTA, the Bill of Entry filed by the importer serves as the document for evidence of import under IDPMS. Accordingly, once the BoE is filed with the AD bank code, the transaction may appear in the importer's IDPMS records. • Under earlier systems (including the NSDL-based monitoring framework), certain transactions may not have appeared in the importer's IDPMS records due to limited electronic integration or manual reconciliation practices. With the implementation of the fully integrated ICEGATE, BoE data is now automatically transmitted, which may result in such transactions appearing in the importer's IDPMS listing. • The "M" type Bill of Entry is appropriate for SEZ to DTA clearances. • Declaration of the AD bank code in the Bill of Entry is a standard requirement for linking the import transaction with the importer's bank for monitoring and reconciliation purposes. • Since the present transaction involves procurement by a DTA customer from an SEZ unit and invoicing is in INR, there is no foreign exchange remittance involved. In such situations, the importer may coordinate with their AD bank and submit the relevant documents (such as BoE, invoice, and payment proof) so that the bank can appropriately mark the transaction as close in IDPMS, if required.

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9.	Balaji Gopal	SEZ	<p>Based on the above background please clarify the following -</p> <ol style="list-style-type: none"> 1. DTA Sales is made to customer will also reflect in their IDPMS along with other import from overseas vendor. 2. If it reflects as part of regular IDPMS listing, why this does not happen in the Past or erstwhile NDSL portal ? 3. It should not be part of regular IDPMS listing , what went wrong ? How to close this issue ? - Copy Invoice and Bill of entry attached. 4. Any changes in compliance procedure between Old NSDL and ICEGATE portal ? 5. DTA sales - Bill of Entry type selected - “M” is this Correct ? 6. Some of the feedback received by us, based on enquires they suggested to use “No Foreign Exchange Involved” (NFEI) including our banker HDFC considering no overseas payment involved. I believe this can be used only “Z” type Bill of Entry which not relevant type for SEZ to DTA sales. 7. Our AD banker HDFC and Mahindra & Mahindra AD banker also HDFC who shared this IDPMS pending list to customer - Mahindra & Mahindra. Considering the same Banker for Seller (Gnutti) and Purchase (Mahindra) triggering additional compliance requirements. 8. While filing BE for DTA sales wherever AD code details to filled our AD code entered - is this correct ? <p>Sample Invoice copy and BE attached for your verification.</p>	

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10.	Parth Shah Compliance Officer ASK Investment Managers Limited (GIFT IFSC Branch)	DTA	<p>On February 4, 2026, we received goods comprising computers and computer peripherals under zero-rated IGST supply for authorized operations. However, as these goods are no longer required due to project withheld, we intend to return them to the original supplier, i.e., the DTA vendor from whom they were procured.</p> <p>Please note that the goods remain untouched and are still in their original packaging. (seal pack)</p> <p>We kindly request your guidance on the procedure and compliance steps to be followed from SEZ laws standpoint for returning these goods to the DTA vendor without payment of duty.</p>	<ul style="list-style-type: none"> As per Rule 49(4) of SEZ Rules 2006, a SEZ Unit may remove goods which were imported and admitted into SEZ on payment of applicable duty, into DTA without payment of duty provided goods are cleared without any processing and identity of goods is established to the satisfaction of the Specified Officer. In the present scenario, since the goods were admitted in the SEZ availing the zero-rated benefits, hence the provisions of Rule 49(4) of SEZ Rules 2006 shall not be applicable. Accordingly, Rule 49(1) of the SEZ Rules, 2006 would become applicable, and duty shall be payable on the depreciated value of computers and computer peripherals at the time of their removal to DTA, even if not used.



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11.	Balaji Gopal	SEZ	<p>1. This IDPMS issue raised by customer for transaction on or after April 2025 onwards even though ICEGATE implemented mid of 2024.</p> <p>2. Because of our AD banker and Customer AD banker is HDFC, IDPMS reflecting for every transaction. Why we have this question because other customer did not raise this issue. If the AD Banker is different this IDPMS reflection not happened or delayed ?</p>	<p>1. The appearance of SEZ-to-DTA transactions in the Import Data Processing and Monitoring System (IDPMS) is linked to the electronic transmission of Bill of Entry (BoE) data from Customs through ICEGATE system. While the enhanced system integration under Indian Customs Electronic Gateway (ICEGATE) was implemented earlier, the visibility of such transactions in IDPMS may depend on the internal processing, reconciliation cycles, and data mapping at the level of the Authorized Dealer (AD) bank and RBI systems.</p> <p>2. With respect to the observation that both the supplier's AD bank and the customer's AD bank are HDFC Bank, the reflection of transactions in IDPMS is primarily driven by the AD bank code declared in the Bill of Entry and the automated data flow from ICEGATE to the RBI monitoring system. While having the same AD bank for both parties may facilitate faster visibility or reconciliation of the transaction in the bank's internal systems, the reflection of such transactions is not solely dependent on whether the AD banks are the same or different for both transaction parties. In cases where the importer's AD bank is different, the timing of visibility or reconciliation in IDPMS may vary depending on the bank's internal processing and data integration practices.</p> <p>3. It is advised to approach the AD Bank with all relevant documents and get transaction closed on the IDPMS portal.</p>
12.	Sreedhar Rayadurga	EOU	<p>As you are kindly aware, EOU/EHTP/STP Units are required to file monthly/quarterly returns as per form IGCR-3 prescribed vide Customs Notification no.74/2022-Customs (NT) as amended.</p> <p>However, this format contains relevant columns related to only import of goods under EOU scheme and hence we do not know where the details of goods procured as inter-unit transfer from other EOU/EHTP/STP/SEZ Units need to be updated in the said Form.</p>	<p>1. Transfer of finished goods from one EOU unit to another EOU unit is allowed on payment of applicable GST and compensation cess with prior intimation to concerned Development Commissioners and subject to fulfilment of conditions as prescribed under Para 6.12 of Foreign Trade Policy, 2023.</p> <p>2. No Bill of Entry is required to be filed for transfer of finished goods from one EOU unit to another EOU unit.</p> <p>3. In terms of Notification No. 52/2003-Cus., dated 31.03.2003, EOU unit is only required to follow the procedure as stated in Rule 5 of Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 i.e., mentioning of Import of Goods at Concessional Rate of Duty (IGCR) Identification Number (IIN) and continuity bond number and details while filing the Bill of Entry at time of import of goods.</p> <p>4. Accordingly, no procedure under Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 is required to be followed at time of transfer of goods from one EOU unit to another EOU unit including reporting of such transactions under Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in IGCR-3.</p>

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13.	Avinash Pujary	SEZ	<p>We are Piramal Pharma Limited, a leading exporter of pharmaceutical products. Our SEZ unit in Ahmedabad undertakes research services and regularly exports research samples through courier mode.</p> <p>Currently, our shipments are exported on a Free of Cost (FOC) by Courier mode basis and the shipping bills are filed in NSDL without AD code.</p> <p>We understand that for bona fide free trade samples exported through courier, consignments up to INR 25,000 per shipment may be exported without GR/EDF declaration. However, for shipments exceeding this value where no foreign exchange realization is involved, GR waiver from the Authorised Dealer (AD) bank / RBI is required as per FEMA Export Regulations.</p> <p>In view of the above, we request confirmation on the following:</p> <ol style="list-style-type: none"> Whether the value limit of INR 25,000 per consignment for export of free samples without GR/EDF declaration is still applicable. Whether there are any recent Customs / RBI notifications revising this limit. Whether exporters undertaking frequent FOC sample shipments can obtain a standing or consolidated GR waiver approval from the AD bank to avoid applying for waiver for each shipment. <p>Since we regularly export research samples for evaluation purposes, obtaining GR waiver for each shipment leads to operational delays. Your guidance on the applicable provisions and any relevant notifications from Customs / RBI would be highly appreciated.</p>	<p>As per Regulation 4 of the Foreign Exchange Management (Export of Goods and Services) Regulations, 2015 issued under the Foreign Exchange Management Act, 1999 by the Reserve Bank of India, export of trade samples of goods and publicity material supplied free of payment may be made without furnishing the export declaration. The Regulation does not prescribe any value limit for such exports, and therefore the Regulation itself does not stipulate a limit of INR 25,000 for export of free samples.</p> <p>However, exports through courier are also governed by the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 issued by the Central Board of Indirect Taxes and Customs. As per Regulation 3 of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 samples means any bonafide commercial samples and prototypes of goods supplied free of charge of a value not exceeding fifty thousand rupees per consignment for exports or ten thousand rupees per consignment for imports, which are for the time being not subject to any prohibition or restriction on their export out of or import into India and for which no transfer of foreign exchange is involved.</p> <p>Accordingly, while FEMA permits export of trade samples supplied free of payment without any value limit and without any declaration but for shipments sent through courier, a consignment must not exceed INR 50,000 to be classified as a "sample" under the Courier Regulations.</p>

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14.	Adhip Chaudhary	SEZ	<p>We are a Jaipur-based Jewelry manufacturing unit (SEZ-2) specializing in plain and studded gold jewelry. We are participating in the upcoming IGJS 2026 (organised by GJEPC in Jaipur). For this purpose, we intend to import finished jewelry from our overseas office in the USA, admit the goods into our SEZ unit, and subsequently move them for display/exhibition being held in Jaipur itself. Post show the goods shall be returned to SEZ and imported jewellery exported to US office With Only Display purpose and NO SALE at trade show</p> <p>In this regard, we seek your expert clarification on the following:</p> <ol style="list-style-type: none"> 1. Authorized Operations: Does the import of finished jewellery for the specific purpose of "Export Promotion and Exhibition" qualify as an Authorised Operation as a permitted activity for SEZ units. 2. Inventory for Rule 50: can these imported pieces along with already in stock pieces at SEZ unit be moved to exhibition under rule 50?? <p>Post trade show we intend to re-export imported jewellery in same condition as imported back to our US office.</p> <p>I ask as local level office is not clear if such import for exhibition purpose be classified as authorised activity and suggesting me to bring goods under notification 08/2016 as a DTA under with BG and bond.</p> <p>We request you to kindly share any notifications, circulars, or precedents that clarify the validity of importing jewelry specifically for exhibition and export promotion by an SEZ unit as an approved authorized activity</p>	<ol style="list-style-type: none"> 1. Importing finished jewellery into your SEZ unit specifically for the purpose of export promotion and exhibition display is generally considered an Authorised Operation under the SEZ Rules, as it falls within activities related to export promotion. 2. Rule 50 of the SEZ Rules 2006 permits the removal of goods from the SEZ for display, exhibition, or demonstration purposes, provided prior approval from the Development Commissioner is obtained and the goods are returned to the SEZ unit within the permitted time. Both imported jewellery and in-stock jewellery from your SEZ unit can be moved for display.
15.	Arya One Global IFSC LLP	SERF Form	<p>We would like to clarify that we operate as a Fund Management Entity (FME) and currently issue separate invoices for the following services:</p> <ol style="list-style-type: none"> 1. Management Fees 2. Performance Fees 3. Set-Up Expenses <p>Since these services are different in nature, we raise separate invoices for each of them as distinct services.</p> <p>In this regard, we seek your guidance on whether the same SAC code can be applied for all three types of invoices, or if different SAC codes should be used for each service category then please suggest.</p>	<ol style="list-style-type: none"> 1. Though the services offered by the Company i.e., management fees, performance fees, set-up fees are different in nature, but all services are provided in relation to portfolio management services. 2. Accordingly, the Company can use Service Code 997153 for all the services at the time of issuance of separate invoices. 3. In case any of the services are not related to portfolio management services, detailed nature of the services can be provided to our experts for review of the SAC code.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
16.	Ashwin Kumar P	SEZ	<p>We M/S thyssenkrupp aerospace india Pvt Ltd, located in KIADB SEZ Bangalore, we request you to provide the clarification regarding Port of loading / port origin on below transaction.</p> <p>We are importing material from United Kingdom (UK) through Z type icegate Bill of entry for our trading business, once material reached to our SEZ material and Bill of entry will be bonded (Re-warehousing completion).</p> <p>Now same material we are selling to our EOU customer on trading basis by filing a T type (trading bill of entry) IGCR bill of entry in our SEZ port.</p> <p>We request you to clarify on trading concern, what should be the port of loading/port origin we should declare while filing a IGCR bill of entry to our EOU customer??</p> <p>It should be SEZ port? Or material origin port?</p>	<p>Under the SEZ framework, supply from SEZ to EOU is treated as an import. Accordingly, while filing the IGCR Bill of Entry by the EOU, the port of import / port of loading should be declared as the SEZ port (i.e., the SEZ where the goods are being cleared from).</p>
17.	Abdur Rahman Musba Head Finance Cardolite Specialty Chemicals India LLP	SEZ	<p>The option to apply for refund under Section 26A is not available in ICEGATE login for SEZ unit. The option is available in the DTA login of ICEGATE.</p> <p>Please guide on how to claim refund in ICEGATE.</p>	<p>1. Vide Circular No. 05/2025-Customs dated 17.02.2025, CBIC has automated Customs refund applications and processing through ICEGATE Portal.</p> <p>2. Refund application under Section 26A of the Customs Act, 1962 is also submitted and processed through ICEGATE Portal.</p> <p>3. In case, online mechanism for applying refund under Section 26A of the Customs Act, 1962 is not available to SEZ unit on ICEGATE Portal, the Company can reach out to the jurisdictional Customs officer and make manual application for refund under Section 26A of the Customs Act, 1962.</p>

S. No.	Querist Name	Category	Query from member	Response by BDO Team
18.	Soma Chaudhury Joint Director & Karnataka Head	EOU	<p>We take this opportunity to introduce you to the Federation which is India's premier institution engaged in promoting international trade. FIEO is the apex body of the Government recognized Export Promotion Councils, Commodity Boards and Development Authorities in India. It was set up in 1965 by Ministry of Commerce, Govt. of India to focus the efforts of all stakeholders engaged in promotion of trade from the country.</p> <p>Against this backdrop, we request you to see the mail query below received from one of the status holder exporter (Three star export house-cum service provider) member Nash Industries India Pvt Ltd. They are also member of EPCES, Bangalore.</p> <p>Their query is:-</p> <ul style="list-style-type: none"> • SOP for EOU issued vide PN 25/2021. PN 25/2021 does not say whether it supersedes PN 104/2001 - Please clarify and guide • PN 104/ 2001 talks about the records to be maintained by EOU referring to PN 32/96 amended by PN 53/96. - Please provide copies of the Public Notices • In simple words, whether EOU is to maintain registers in the prescribed format such as D-8 register or the consumption as per SAP would suffice. - Please clarify and guide • As understood the law the Govt has done away with the records/registers in those formats for EODB. - Please confirm this • But legacy remains. One day we should not get notice from Dept for not maintaining records in the format Prescribed under PN 104/2001 read with PN 32/96 amended by PN 53/96 - This is the main concern of the exporter for which he is asking the above queries and guidance. <p>Nash Industries being member of EPCES Bangalore has approached the office but was told that records are old and unavailable. If that is the case, please confirm the same so that exporter has on record that he should not worry on this account. Appreciating that the exporter wants to do due diligence, you may help your member Nash Industries by giving replies on their queries above.</p>	<ul style="list-style-type: none"> • Public Notice No. 25/2021 dated 27.05.2021 do not supersede Public Notice No. 104/2001 dated 17.10.2001. Public Notice No. 25/2021 dated 27.05.2021 was issued mainly to streamline issues faced by EOU units post implementation of GST. • Currently, EOU units are governed by Foreign Trade Policy, 2023 read with Hand Book of Procedures, 2023. As per Para 6.11 of Hand Book of Procedures, 2023, EOU units shall maintain proper account, and shall file digitally signed quarterly and annual report as prescribed in Annexure to Appendix 6E to Hand Book of Procedure, 2023. • There is no specific mention about maintenance of records in format such as D-8 register (as per Public Notice No. 104/2001 read with Public Notice No. 32/1996 and Public Notice No. 53/1996) in Foreign Trade Policy, 2023 read with Hand Book of Procedures, 2023. As per Hand Book of Procedures, 2023, only requirement is that EOU units shall maintain proper account, and shall file digitally signed quarterly and annual report. • Accordingly, there is no specific requirement for maintenance of records by EOU units as per Public Notice No. 104/2001 read with Public Notice No. 32/1996 and Public Notice No. 53/1996.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
19.	Adhip Chaudhary	SEZ	<p>We are a Jaipur-based Jewelry manufacturing unit (SEZ-2) specializing in plain and studded gold jewelry. We are participating in the upcoming IGJS 2026 (organised by GJEPC in Jaipur). For this purpose, we intend to import finished jewelry from our overseas office in the USA, admit the goods into our SEZ unit, and subsequently move them for display/exhibition being held in jaipur itself .Post show the goods shall be returned to SEZ and imported jewellery exported to US office With Only Display purpose and NO SALE at trade show</p> <p>In this regard, we seek your expert clarification on the following:</p> <ol style="list-style-type: none"> 1. Authorized Operations: Does the import of finished jewellery for the specific purpose of "Export Promotion and Exhibition" qualify as an Authorised Operation as a permitted activity for SEZ units. 2. Inventory for Rule 50: can these imported pieces along with already in stock pieces at SEZ unit be moved to exhibition under rule 50?? <p>Post trade show we intend to re-export imported jewellery in same condition as imported back to our US office.</p> <p>I ask as local level office is not clear if such import for exhibition purpose be classified as authorised activity and suggesting me to bring goods under notification 08/2016 as a DTA under with BG and bond.</p> <p>We request you to kindly share any notifications, circulars, or precedents that clarify the validity of importing jewelry specifically for exhibition and export promotion by an SEZ unit as an approved authorized activity</p> <p>-----</p> <p>is their a circular / notification or any office order to support as jaipur sez officer are saying no were in sez act / rules its mentioned clearly to support point number 1... that's import for display at exhibition is to be considered within authorised activity under sez rule .</p>	<ol style="list-style-type: none"> 1. There is no Circular/ Notification under SEZ law which specifically provides that import of goods for exhibition purpose falls within the ambit of authorised operations of SEZ unit. 2. The Company can highlight to the SEZ officer that import of goods for exhibition purpose is directly related to their authorized operations i.e., export/ sale of jewellery. Through exhibition, the Company can procure more export/ sale orders for jewellery. 3. Further, the Company can request the SEZ officer to grant a special permission for import of jewellery for exhibition purpose under Rule 50 of the SEZ Rules 2006.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
20.	Premnath M Import Operation MagicK woods Exports Pvt Ltd	EOU	<p>We are aware that, as a 100% Export Oriented Unit (EOU), BIS certification is not applicable for imported goods .We request clarification on whether BIS certification AND E-WASTE EPR is required when importing the attached Snap items(cooling unit) for using for Our factory use .</p> <p>Kindly share the valid notification regarding this with HS CODE 84186100 - PANEL COOLING UNIT</p>	<p>1. Based on the limited information available and our understanding of the product details shared, we understand that the Company proposes to import panel cooling units (cabinet/enclosure cooling units) classifiable under HS Code 84186100 for use within its manufacturing facility. Further, it is understood that the Company is operating as a 100% Export Oriented Unit (EOU) and the imported goods are intended to be used for factory purposes.</p> <p>2. At present, Air Conditioner and its related Parts, Hermetic Compressor and Temperature Sensing Controls (Quality Control) Order, 2019 applies to room air conditioners conforming to IS 1391. Further, the Refrigerating Appliances (Quality Control) Order, 2020 applies to self-contained refrigerating appliances such as refrigerators, refrigerator-freezers, deep freezers, bottle coolers and similar appliances conforming to IS 17550. Based on the product description shared, the panel cooling unit to be imported by Company does not appear to fall within the scope of such refrigerating appliances.</p> <p>3. Further, in terms of ITC (HS), Schedule I Import Policy to Foreign Trade Policy, 2023 for Tariff Item 8418 6100, import of goods is “Free”. Accordingly, based on the limited facts available and the product description provided, no specific Quality Control Order appears to presently mandate BIS certification for the product falling under HS Code 8418 6100.</p> <p>4. With regard to Extended Producer Responsibility (EPR) requirements under the E-Waste (Management) Rules, 2022, the same apply to producers, manufacturers or importers placing Electrical and Electronic Equipment (EEE) listed under Schedule-I of the said Rules in the domestic market. Panel cooling units that are imported for captive industrial use within a manufacturing facility and not supplied as standalone electrical or electronic equipment in the domestic market may generally fall outside the scope of such requirements.</p> <p>Kindly note that the above view is based solely on the limited understanding of the facts as shared in the query, including the product description and intended use. The actual regulatory position may vary depending upon the precise technical specifications, classification adopted by customs authorities, and the exact manner in which the product is imported, used or supplied. Any variation in the underlying facts or scope of use may lead to a different conclusion.</p>
21.	Gopi Manickam (MM-IN)	SEZ	<p>We (an SEZ) are importing polybags to supply to another SEZ.</p> <p>Please clarify whether, as per the attached Instruction No.09/2022-Customs, micron restrictions will be applicable, or as said in the Plastic Waste Management Rule 2015, which has been exempted for SEZ units as per rule 2.</p>	<p>1. Rule 2(2) of the Plastic Waste Management Rules, 2016 explicitly provides that the conditions specified in Rule 4 do not apply to Export Oriented Units (EOUs) and Special Economic Zone (SEZ) units, except in cases where such units are engaged in the packaging of gutka, pan masala, tobacco, or similar products.</p> <p>2. Accordingly, the requirements set out in Rule 4, including those relating to the minimum thickness (micron limit) of plastic are not applicable to SEZ units.</p>

S. No.	Querist Name	Category	Query from member	Response by BDO Team
22.	Haribabu G	SEZ	<p>With regard to our customer requirements on the applicability of Certificate of Origin (COO) for domestic sale, which was manufactured in our premises, we would like to clarify the following:</p> <ul style="list-style-type: none"> • For products manufactured in India and sold or transferred within India, a Certificate of Origin is applicable or not. 	<p>Certificate of Origin (COO) is a document used in international trade to establish the country of origin of goods for the purpose of customs tariffs, preferential duty benefits, or trade agreements. Its requirement arises only in cases of export or import under international trade agreements between countries.</p> <p>In the present case, since the goods are manufactured in India (within SEZ) and supplied to DTA within India, there is no requirement under law to issue a Certificate of Origin, as the transaction does not involve cross-border trade or eligibility under any international trade agreements.</p>
23.	Aamir Malvi	DTA	<p>Is there any clear guideline or Process under which it is provide process of gate inward DTA material at gate.</p>	<p>The gate inward process for DTA material in SEZ is governed by Rule 30 of SEZ Rules, 2006, requiring document-based control, examination at gate, and authorized admission of goods, forming the legal basis for internal gate entry procedures.</p> <ol style="list-style-type: none"> 1. As per sub-rule (1) of Rule 30 of the SEZ Rules, 2006, supplies from DTA to SEZ are treated as zero-rated supplies under Section 16 of the IGST Act, 2017 and must be cleared under prescribed export procedures (LUT/bond/rebate) along with specified documents. 2. As per sub-rule (2) and (3), goods are allowed entry into SEZ only on the basis of prescribed documents and, where applicable, a Bill of Export duly assessed by the Authorized Officer. If goods arrive before assessment, they must be held in a designated area until clearance. 3. As per sub-rule (4), the endorsed document/Bill of Export confirming admission of goods into SEZ serves as proof of export, which must be submitted to the jurisdictional GST/Central Excise Officer within 45 days. 4. As per sub-rule (7), at the SEZ gate, the Authorized Officer examines the goods with reference to invoice, Bill of Export, and other documents for verification of description, quantity, and other particulars.

S. No.	Querist Name	Category	Query from member	Response by BDO Team
24.	S.KALYANI	SEZ	<p>"Need 1input or clarifications Whether Imported good procured on loan basis for certain projects for India, can we convert to outright purchase basis due to various recession at overseas, supplier doesn't want to continue the project at origin due to high costs and they have directed India project team to continue to meet customer demand Whether can we convert the loaned goods to outright purchase,?? And retain the goods in India for continuation of project with end customer 🙏 Entire project has been transferred to India : Is it possible and any notification permitting the conversion,plz share"</p>	<p>There is no restriction to convert goods imported on a loan or consignment into outright purchase under SEZ law, subject to payment of the outstanding loan amount and interest up to the date of conversion and in terms of Agreement between the party.</p> <p>Also, there will be no duty implication in case of conversion of loan into outright purchases as long as goods are used by SEZ unit for authorized operations.</p>
25.	Avinash Pujary	DTA	<p>We, Piramal Pharma Limited, manufacture an API called Vibegron.</p> <p>In the course of manufacturing, we use an imported catalyst, namely 5% Platinum Alumina. During the process, spent catalyst is generated.</p> <p>This spent catalyst is sent to a job worker for refining, where it is converted into pure platinum (100%). Upon receipt of the refined platinum at our Digwal plant, we currently sell the same in the Domestic Tariff Area (DTA) after payment of applicable Basic Customs Duty (BCD) along with cess.</p> <p>We are now exploring the possibility of exporting this recovered platinum instead of selling it in the DTA, with a view to optimizing duty costs.</p> <p>In this regard, we seek your guidance on whether such export of recovered platinum (derived from spent catalyst) is permissible under the EOU scheme. We also request you to kindly provide the relevant provisions, notifications, or guidelines applicable to such transactions, to ensure full compliance with regulatory requirements.</p>	<p>Para 6.01(a) of the Foreign Trade Policy (FTP), 2023, provides that an EOU may export all kinds of goods and services, except those that are specifically prohibited under the ITC (HS) classification. Since platinum is not a prohibited item, its export is permissible under the EOU scheme.</p> <p>Accordingly, the recovered platinum obtained after refining of the spent catalyst may be exported, including in cases where such refining is undertaken through a job worker, subject to compliance with applicable procedures.</p> <p>It is pertinent to note that the provisions relating to job work, as prescribed under the FTP and relevant customs notifications governing EOU operations, must be duly complied with. This includes adherence to conditions concerning movement of goods for job work, proper accounting, and return/receipt of processed goods within stipulated timelines.</p> <p>In view of the above, export of recovered platinum derived from spent catalyst is permissible under the EOU scheme, subject to compliance with the applicable FTP provisions and job work procedures.</p>

S. No.	Querist Name	Category	Query from member	Response by BDO Team
26.	Abdur Rahman Musba Head Finance Cardolite Specialty Chemicals India LLP	SEZ	<p>We want to know the process of getting duty drawback for Shipping Bill (filled in ICEGATE) by our supplier to goods supplied to SEZ units. Presently, the Specified officer has generated scroll for the drawback. However, the amount is not received in the bank account.</p> <p>We like to know any further action is required after the scroll is generated? Who should take the action?</p>	<p>The company may first confirm whether the bank account intended for receipt of duty drawback is correctly registered with ICEGATE. If the account is correctly registered and the scroll has already been generated by the Specified Officer, the company can file a formal letter with the Customs Drawback Department indicating that while the scroll has been generated, the payment has not yet been credited to the account. This will enable the department to take necessary action for release of the funds.</p>
27.	Abdur Rahman Musba Head Finance Cardolite Specialty Chemicals India LLP	SEZ	<p>We want to know the process of getting duty drawback for Shipping Bill (filled in ICEGATE) by our supplier to goods supplied to SEZ units. Presently, the Specified officer has generated scroll for the drawback. However, the amount is not received in the bank account.</p> <p>We like to know any further action is required after the scroll is generated? Who should take the action?</p> <p>----- ----- The supplier is from Gujarat. SEZ unit is in Mangalore SEZ. Should we write to Gujarat Customs, Mangalore Customs or the Mangalore SEZ Specified Officer?</p>	<p>The company can file a formal letter with the Gujarat Customs Drawback Department indicating that while the scroll has been generated, the payment has not yet been credited to the account.</p>

S. No.	Querist Name	Category	Query from member	Response by BDO Team
28.	Balaji Narayanamurthy Kyndryl Solutions Private Limited, Chennai, India.	SEZ	<p>We seek your kind clarification regarding the requirement of filing a Bill of Entry for removal of goods from a Special Economic Zone (SEZ) in cases where no duty/Tax exemption or export benefit was availed at the time of procurement.</p> <p>Issues Requiring Clarification under SEZ Rules at Noida SEZ</p> <p>Field-Level Interpretation by Customs</p> <p>1. Customs authorities at the field level have requested filing of a Bill of Entry for the removal of goods from the Special Economic Zone (SEZ) in a case where no duty/tax exemption or export entitlement was availed at the time of procurement. This requirement is particularly enforced when there is a change in the Customs Tariff classification of the goods at the time of clearance, such as when goods become operationally inefficient or are converted into waste or scrap.</p> <p>2. In addition, the Customs is applying depreciation rule even when the said goods are procured where no duty/tax exemption or export entitlement was availed.</p> <p>Request for Clarification</p> <p>It is submitted that the explicit language of SEZ Rule 49(3) does not impose an obligation to file a Bill of Entry in every instance of removal from the SEZ. Furthermore, Rule 49(3) does not require that goods maintain their original tariff classification at the time of clearance, nor does it specify that a change in classification nullifies the entitlement under the Rule. Accordingly, a clarification is sought to confirm that where no duty/Tax benefit was availed:</p> <p>1. The requirement to file a Bill of Entry should not apply, regardless of any reclassification of the goods under the Customs Tariff, and</p> <p>2. Fair Market Value (and not depreciation) should be considered by Customs for assessment as per section 14 of the Customs Act.</p>	<p>1. As per proviso to Rule 48(3) of SEZ Rules, 2006, no Bill of Entry is required to be filed for supply back of goods to DTA only when such goods are supplied as it is, and where the import duty on such goods is 'Nil' and while procurement of such goods no export benefits were allowed against such goods.</p> <p>2. Accordingly, Bill of Entry is not required to be filed only when the conditions as stipulated in proviso to Rule 48(3) of SEZ Rules, 2006 is satisfied.</p> <p>3. It is pertinent to note that requirement of filing of Bill of Entry is governed by proviso to Rule 48(3) of SEZ Rules, 2006 and not Rule 49(3) of SEZ Rules, 2006.</p> <p>4. Accordingly, if the goods are cleared into DTA post usage or as a scrap (with change in tariff classification), Bill of Entry shall be required to be filed.</p> <p>5. Further, in case capital goods are procured by SEZ unit on payment of applicable Customs duties, and are removed into DTA post usage, valuation shall be determined in accordance with Rule 49(1) of SEZ Rules, 2006 i.e., depreciated value. Further, such goods shall be cleared into DTA on filing of Bill of Entry and payment of applicable Customs duties.</p>

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Please email your queries related to Indirect taxes, SEZ Act/ Rules/ Instructions, EOUs, Foreign Trade Policy, Direct Taxes etc. on query@epces.in

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