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## CG Semi - Representation for key areas requiring consideration under the respective Indian taxation Law for OSAT Semiconductor Industry

5 messages

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**Nitesh Radadiya - Accounts Taxation - CGSEMI** <NiteshRadadiya@cgsemi.murugappa.com> 24 June 2026 at 16:03  
To: Director General SEZEPC <dg@sezepc.in>, "ddg@sezepc.in" <ddg@sezepc.in>, "rdkasez@sezpec.in" <rdkasez@sezpec.in>  
Cc: Aanup DK Vaishnav - CFO - CGSEMI <AnupVaishnav@cgsemi.murugappa.com>, Niraj Jain - Company Secretary & Legal - CGSEMI <NirajJain@cgsemi.murugappa.com>, Nitesh- VP & Projects Lead - TII <Niteshpr@tii.murugappa.com>

Dear Sir's,

We, CG Semi Private Limited, located at Sanand-II GIDC, Gujarat, establishing **an Outsourced Semiconductor Assembly and Test (OSAT)** facility at separate two plant/units, which operating under the MOOWR and SEZ schemes separately.

We wish to submit our representation for key areas requiring consideration under the respective Indian taxation Law for OSAT Semiconductor Industry in view of the committee has been constituted to undertake a study on the harmonization of existing export promotion schemes, including SEZ, EOU, MOOWR, Advance Authorization, EPCG, and DFIA, and to recommend a roadmap for comprehensive reforms under the proposed SEZ 2.0 Policy.

We appreciate the continued support of the Ministry of Commerce & Industry, Government of India, and SEZ EPC in fostering a conducive ecosystem for the semiconductor sector. We kindly request your consideration of the suggestions and clarifications proposed in the attached representation.

**We would like to inform you that from CG Semi Private Limited, below two persons will attain the upcoming committee (MoC) meeting, which will be held at Vanijya Bhavan, New Delhi on 30.06.2026.**

- 1. Mr. Niraj Jain - Company Secretary / Legal - (Mob No. 89051 51266)**
- 2. Mr Nitesh Radadiya - Lead - Indirect Taxation (Mob. No. 9725281389)**

Thanking you in anticipation.

**Regards,**

**Nitesh Radadiya**  
**CG Semi Private Limited**  
**M: +91 97252 81389**

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**Nitesh Radadiya - Accounts Taxation - CGSEMI** <NiteshRadadiya@cgsemi.murugappa.com>

24 June 2026 at  
16:05

To: Director General SEZEPC <dg@sezepc.in>, "ddg@sezepc.in" <ddg@sezepc.in>, "rdkasez@sezepc.in" <rdkasez@sezepc.in>

Cc: Aanup DK Vaishnav - CFO - CGSEMI <AnupVaishnav@cgsemi.murugappa.com>, Niraj Jain - Company Secretary & Legal - CGSEMI <NirajJain@cgsemi.murugappa.com>, Nitesh- VP & Projects Lead – TII <Niteshpr@tii.murugappa.com>

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**Director General SEZEPC** <dg@sezepc.in>

24 June 2026 at 17:21

To: "Sh Ajay Bhadoo AS(SEZ)" <astpd-doc@nic.in>, "Vimal ANAND JS(SEZ)" <vimal.anand@nic.in>, "Sh Gaurav Pundir Dir(SEZ)" <gaurav.pundir@gov.in>

Cc: csoffice@nic.in, ddg ddg <ddg@epces.in>

Dear Sir

Please refer to the attached representation from M/s **CG Semi Private Limited**, located at Sanand-II GIDC, Gujarat, establishing **an Outsourced Semiconductor Assembly and Test (OSAT)** facility at separate two plant/units, which operating under the MOOWR and SEZ schemes separately.

Some of the issues have already been taken up by the SEZEPC with the Commerce Ministry and some of the issues are related to MOOWR and amendment in IGST Act.

The issues are as follows:

**SEZ :**

- Reverse job work without export linkage (already under consideration)
- Relaxation for NFE for semiconductor industry to achieve positive NFE (10 years in place of 5 years)
- Relaxation for NFE for domestic sale from SEZ
- SEZ to DTA on duty foregone basis (excluding goods which are exempt from customs duties under the applicable provisions of the Customs Act)

**MOOWR**

- Depreciation benefits on Capital goods when cleared in DTA
- Zero rating for supply of good from DTA to MOOWR or exemption of GST on import of services (But there is no NFE requirement in MOOWR and zero rating may be an issue)
- Lack of clarity regarding the import of indirect materials, consumables and chemicals - duty drawback benefits to exports by MOOWR units
- Endorsement /mentioning of inputs and consumables (Direct & Indirect materials) in export shipping bills

**GST**

- Export of Services treatment for toll manufacturing/jobwork where the goods are delivered in india and consideration received from overseas principal (amendment in IGST Act)

It is requested that these issues may be taken up in the deliberations of the Committee. In addition, the issues may be taken up with D/o Revenue also.

Regards

Alok V Chaturvedi  
DG, SEZEPC

**Alok V Chaturvedi, IAS(Retd) | Director General,**

Mobile +91 8130525959 | Tel: +91 11 23329770

Email : [dg@sezepc.in](mailto:dg@sezepc.in)

Export Promotion Council for EOUs and SEZs,

A101, 10th Floor Himalaya House 23, KG Marg, New Delhi, Delhi 110001

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**Letter for Representation to the MOC - SEZEPC Dated 24.06.2026.pdf**  
360K

**Director General SEZEPC** <dg@sezepc.in>

24 June 2026 at 17:24

To: NiteshRadadiya@cgsemi.murugappa.com

Cc: Aanup DK Vaishnav - CFO - CGSEMI <AnupVaishnav@cgsemi.murugappa.com>, Niraj Jain - Company Secretary & Legal - CGSEMI <NirajJain@cgsemi.murugappa.com>, Nitesh- VP & Projects Lead - TII <Niteshpr@tii.murugappa.com>

----- Forwarded message -----

From: **Director General SEZEPC** <dg@sezepc.in>

Date: Wed, 24 Jun 2026 at 17:21

Subject: Fwd: CG Semi - Representation for key areas requiring consideration under the respective Indian taxation Law for OSAT Semiconductor Industry

To: Sh Ajay Bhadoo AS(SEZ) <astpd-doc@nic.in>, Vimal ANAND JS(SEZ) <vimal.anand@nic.in>, Sh Gaurav Pundir Dir(SEZ) <gaurav.pundir@gov.in>

Cc: <csoffice@nic.in>, ddg ddg <ddg@epces.in>

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