
Challenges in Faceless amendment for SEZ unit

2 messages

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5 June 2026 at 17:44

To: Director General EPCES <dg@epces.in>

Cc: rd bangalore <rdbangalore@sezepc.in>, "Gowda, Manjunath" <mgowda@cardolite.com>, "Dias, Russel" <rdias@cardolite.com>

Hi Sir,

Usually, the Bill of Entry for DTA clearance is filed by the SEZ unit on behalf of the DTA unit. Notification 11/2026 which gives the concessional rate of customs duty, provides that the Assessment shall be done by the Faceless Assessment and not by the specified officer.

Today, under Faceless assessment, a query was raised for one of the Bill of Entry filed by us (SEZ unit). However, to our surprise the reply to the query cannot be provided by SEZ unit but by the DTA customer.

In many cases, the DTA customer treat the SEZ supplier as the domestic supplier. It is extremely difficult for the DTA customer to response to these queries.

Some of the challenges are

1. It would be difficult for the SEZ unit to get in touch with the right team member of the DTA customers to reply to the queries.
2. All the DTA customers may not have ICEGATE login.
3. Responding to the queries for purchase form SEZ unit may not be within the scope of the CHA to respond.
4. The CHA may not know how to respond to these queries for assessment of goods supplied by SEZ unit, as the CHA may not have all the required documentation.
5. The goods may be required urgently by the customer. Delay in the response may result in additional truck haulage charges. The CHA may not give the same priority as an import shipment

Ideally, these responses should be provided by the SEZ unit (and not the DTA customers).

We request the EPCES to take the matter with the concern authorities especially the DG system to resolve the issues.

With Warm Regards,

Abdur Rahman Musba

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5 June 2026 at 19:06

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Dear Sir

Please refer to DoR notification No. 11/2026-Customs dated 31.3.2026 regarding SEZ to DTA under concessional duty and Circular No. 18/2026-Customs dated 1.4.2026 regarding the assessment of the Bill of Entry filed in this regard.

In this regard, please refer to the trailing email from M/s Cardolite Specialty Chemicals India LLP, a unit in the Mangalore Special Economic Zone.

They have pointed out difficulties being faced by the SEZ units in the faceless assessment as decided vide the Circular No 18/2026 -Customs dated 1.4.2026.

As per SEZ Rule 47(4) , valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder. As per SEZ Rule 48 which describe the procedure for the sale in Domestic Tariff Area, it is mentioned that the BoE for home consumption will be filed by DTA buyer or SEZ unit with the Authorised Officer.

The meaning is that the Authorised Officer/Specified Officer will do the valuation and assessment as per the Customs Act and Rules.

This is what has been followed so far for all the DTA clearances in SEZs so far. This new requirement of faceless assessment in SEZ has been introduced suddenly for SEZ to DTA clearances for clearances on concessional duty only.

This has created problems for such clearances. There are already few takers for these clearances under concessional duty as per Notification no 11/2026 dated 31.3.2026. This new procedure has further complicated the clearances.

It is requested that the present arrangement of valuation and assessment by the designated Authorized Officer/Specified Officer should continue for DTA clearances under concessional duty too.

The unit has suggested that under faceless system, SEZ units should also be enabled to reply to the queries raised in the faceless assessment in view of the difficulties mentioned by the unit in their email.

It is requested that the present system of valuation and assessment by Specified Officer/Authorized Officer of SEZ as per the Customs Act and Rules may be continued or at least SEZ units should be enabled to reply of the queries raised during faceless assessment.

Regards,

Alok Chaturvedi
DG EPCES

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