

This e-mail and any attachments thereto, are intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this e-mail, you are hereby notified that any dissemination, distribution or copying of this e-mail, and any attachments thereto, is strictly prohibited. If you have received this e-mail in error, please notify me by replying to this message and permanently delete the original and any copy of this e-mail and destroy any printout thereof. E-mails are not secure and may suffer errors, viruses, delay, interception and amendment, Lakshmikumaran & Sridharan does not accept liability for damage caused by this e-mail and may monitor e-mail traffic.

.....

---

## 2 attachments



**Supplies from SEZ to DTA - Analysis of New Concession II 13.04.2026.pdf**  
593K



**Doubts\_Difficulties in implementation of SEZ to DTA on concessional duty.docx**  
23K

---

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

15 April 2026 at 13:34

To: Nupur Maheshwari <nupur.m@lakshmisri.com>, Ratan Jain <ratan.jain@lakshmisri.com>, Manoj Gupta <manoj.gupta@lakshmisri.com>

[Quoted text hidden]

---

## 2 attachments



**Supplies from SEZ to DTA - Analysis of New Concession II 13.04.2026.pdf**  
593K



**Doubts\_Difficulties in implementation of SEZ to DTA on concessional duty.docx**  
23K

---

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

24 April 2026 at 16:33

To: "Sh Ajay Bhadoo AS(SEZ)" <astpd-doc@nic.in>, "Vimal ANAND JS(SEZ)" <vimal.anand@nic.in>, js-dor@gov.in, REVAS-MOF@gov.in, "Sh Gaurav Pundir Dir(SEZ)" <gaurav.pundir@gov.in>  
Cc: csoffice@nic.in, Revenue Secretary <RSECY@nic.in>, membercus.cbic@gov.in, DGEP New Email ID <dgep-sez@gov.in>, DG Export Promotion <dgep-dor@gov.in>

Dear Sir

Please refer to Notification No. 11/2026 dated 31.3.2026 by CBIC for DTA supplies on concessional duty.

A key problem in the implementation is ensuring condition number 4 of the Annexure which states the following:

*"No benefit of duty drawback or any other export benefit as admissible under the Foreign Trade Policy has been availed in respect of any of the inputs used in the manufacture of such goods, either by the Unit in the SEZ or by the supplier of the inputs, as the case may be."*

DTA suppliers to SEZ units receive duty drawback benefits when supplying goods to those units. SEZ units use these goods for both exports and DTA supplies. There should be a mechanism for SEZ units to refund benefits taken, based on the proportionality of exports versus DTA supplies. The problem is that SEZ units mostly export goods manufactured using DTA-procured materials, making it very difficult to separate the DTA goods used in exports from the DTA supplies.

This needs urgent clarification.

The meaning of any other export benefit as admissible under the FTP also needs clarification.

It is requested that a clarification on these points may kindly be issued urgently.

Regards

Alok Chaturvedi  
DG EPCES

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

Mobile +91 8130525959 | Tel: +91 11 23329770

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

Export Promotion Council for EOUs and SEZs,

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

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

From: **Director General SEZEPC** <[dg@sezepc.in](mailto:dg@sezepc.in)>

Date: Wed, 15 Apr 2026 at 13:33

Subject: Request for Joint CBIC-DoC Doubt clearing webinar regarding implementation of notification No 11\_2026 - Custom dated 31.3.2026 for SEZ to DTA supply on concessional duty

To: Sh Ajay Bhadoo AS(SEZ) <[astpd-doc@nic.in](mailto:astpd-doc@nic.in)>, Vimal ANAND JS(SEZ) <[vimal.anand@nic.in](mailto:vimal.anand@nic.in)>, Sh Gaurav Pundir Dir(SEZ) <[gaurav.pundir@gov.in](mailto:gaurav.pundir@gov.in)>, Anupam Prakash <[anupam.prakash@nic.in](mailto:anupam.prakash@nic.in)>, DG Systems & Data Management <[dg.sys@icegate.gov.in](mailto:dg.sys@icegate.gov.in)>, DG Export Promotion <[dgep-dor@nic.in](mailto:dgep-dor@nic.in)>, DGEP New Email ID <[dgep-sez@gov.in](mailto:dgep-sez@gov.in)>

Cc: <[csoffice@nic.in](mailto:csoffice@nic.in)>, ddg ddg <[ddg@epces.in](mailto:ddg@epces.in)>, Sh Prateek BAJPAI, US(SEZ) <[prateekbajpai.moca@nic.in](mailto:prateekbajpai.moca@nic.in)>, Yogendra Garg Member , CBIC <[y.garg@nic.in](mailto:y.garg@nic.in)>, <[membercus.cbic@gov.in](mailto:membercus.cbic@gov.in)>

[Quoted text hidden]

---

## 2 attachments



**Supplies from SEZ to DTA - Analysis of New Concession II 13.04.2026.pdf**

593K



**Doubts\_Difficulties in implementation of SEZ to DTA on concessional duty.docx**

23K