No. K-43022/83/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi-110001 Dated: 29th September, 2025

To

All Development Commissioner, Special Economic Zones,

Subject: - Extension of the due date for filing of the Annual Performance Report (APR) for the Financial Year 2024–25 from 30th September, 2025 to 31st December, 2025 in respect of SEZ Units - reg.

The undersigned is directed to refer to the representations received from SEZ Units and other stakeholders regarding the alignment of the due date for filing of the Annual Performance Report (APR), mandated under Rule 54 of the SEZ Rules, 2006, with the due date for filing of GST audit returns, which is presently 31st December.

- 2. In this regard, it is stated that the APR is submitted before the Development Commissioner, SEZs, and serves primarily as a monitoring mechanism without any customs-related implications. Accordingly, with a view to promote ease of doing business, facilitating regulatory compliance, and enabling submission of APRs based on finalised returns (as against provisional figures presently being submitted), the Competent Authority has approved the extension of the due date for filing of the APR for the Financial Year 2024–25 from 30th September, 2025 to 31st December, 2025, in alignment with the timelines prescribed for filing of other audited reports/returns under the Income Tax and GST laws.
- 3. This issues with the approval of competent authority.

Yours faithfully,

(Prateek Bajpai)

Under Secretary to the Govt. of India

Tel. 011-23039939

Email: prateekbajpai.moca@nic.in

To be published in the Gazette of India Extraordinary Part II Section 3, Sub Section (II)

Government of India Ministry of Commerce & Industry Department of Commerce Directorate General of Foreign Trade Vanijya Bhawan, New Delhi

Notification No: 35 /2025 New Delhi, 30 September, 2025

Subject: Extension of RoDTEP Scheme for DTA Units beyond 30.09.2025 and Applicability to DTA/AA/SEZ/EOU Exports till 31.03.2026 – reg.

- In exercise of the powers conferred under Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, as amended, read with Para 1.02 of the Foreign Trade Policy (FTP) 2023, the Central Government hereby notifies the extension of the Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme beyond 30.09.2025. Accordingly, the RoDTEP Scheme shall remain in force and be applicable to exports made from Domestic Tariff Area (DTA) units, Advance Authorisation (AA) holders, Special Economic Zone (SEZ) units, and Export Oriented Units (EOUs) up to 31.03.2026.
- The existing RoDTEP rates, as notified, shall continue to apply for all export items. The operation of the scheme shall, however, remain subject to the budgetary framework provided under Para 4.54 of FTP 2023, so that the remissions during the financial year are managed within the approved allocation.
- The list of eligible export items, along with the applicable rates, and per-unit value caps wherever applicable, is available in Appendix 4R (for DTA units) and Appendix 4RE (for AA/SEZ/EOU units) at the DGFT website (www.dgft.gov.in) under the link: "Regulations > RoDTEP".

Effect of this Notification: The RoDTEP Scheme stands extended and shall be applicable for eligible exports from DTA, AA, SEZ, and EOU units up to 31.03.2026.

This is issued with the approval of the Minister of Commerce and Industry.

(Ajay Bhadoo) Director General of Foreign Trade & Additional Secretary to the Government of India

E-mail: dgft@nic.in

No. K-22022/8/2024-EOU Government of India Ministry of Commerce and Industry Department of Commerce EOU Section

Vanijya Bhawan, New Delhi Dated: 3rd October, 2025

To
The Development Commissioners
All Zones

Subject: Discontinuing manual monthly filing of Form A by EOUs before jurisdictional Customs officer when online quarterly returns are filed under IGCR-reg.

The undersigned is directed to forward herewith an email dated 26.08.2025 received from EPCES stating that some Jurisdictional Customs officers are still insisting on manual monthly returns regarding Import of Goods at Concessional Rate of Duty (IGCR) Rules in respect of EOUs.

- 2. EPCES has stated that vide CBIC circular 11/2024 dated 25.08.2024 automation in the IGCR Rules, 2022 in respect of EOUs have been implemented with effect from 01.09.2024, which was later decided to be effective from 25.9.2024 vide CBIC Circular No 16/2024-Customs dated 17.9.2024. Further, vide Circular No 25/2024-Customs dated 21.11.2024, it was decided to permit filing of IGCR-3 return monthly statement before jurisdictional officers till 31.01.2025. The monthly statement was to be filed online from the month of February 2025. However, vide notification No 7/2025 (NT) dated 01.02.2025, quarterly returns were to be filed instead of monthly. However, some jurisdictional custom officers are still insisting on manual monthly returns.
- 3. EPCES is of the opinion that with the introduction of automation of IGCR in EOUs and quarterly filing of IGCR returns online, filing of monthly returns manually by EOUs before jurisdictional Customs Officers should not be insisted upon and necessary amendments in the extant provisions be notified urgently as this is against the Government initiative of Ease of Doing Business and doing away with the physical returns.

- Therefore, all Offices of the Zonal DCs are requested to sensitize the jurisdictional Customs formations not to insist on the monthly filing of IGCR statements, as the prescribed frequency has now been revised to quarterly. Furthermore, since these statements are mandated to be filed online through the ICEGATE portal, manual submission may not be insisted upon.
- 5. This issues with the approval of Competent Authority.

Under Secretary to the Govt. of India

Tel: 011-23039721

Email: sanjay.78@gov.in

Copy to: EPCES

(To Be Published in the Gazette of India Extraordinary Part-I Section-I)

Government of India

Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan, New Delhi.

Public Notice No. 24/2025-2026 New Delhi Dated 03.10.2025

Subject: - Extension of filing Annual RoDTEP Returns-reg.

In exercise of the powers conferred under paragraph 1.03 & 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the last date of filing Annual RoDTEP Returns for Financial Year 2023-24 with composition fee of Rs 10,000 is extended till 30.11.2025

Effect of this Public Notice: The date for filing of Annual RoDTEP Return (ARR) has been extended from 30.09.2025 to 30.11.2025 in the interest of export promotion and ease of doing business.

(Ajay Bhadoo)

Director General of Foreign Trade & Ex-officio Additional Secretary to Government of India E-mail: dgft@nic.in

(Issued from File No. 01/61/180/166/AM24/PC-3)

F.No.S-20011/15/2024-TECH-Part(2) Ministry of Steel Government of India Technical Division

Udyog Bhawan, New Delhi Dated 6th October, 2025

ORDER

In view of various representations and pursuant to decision taken by the competent authority, the ITC HS Codes as mentioned in Annexure I are exempted in respect of mandatory compliance of QCO issued by Government of India.

2.0 The mandatory adherence requirement for QCO of aforesaid ITC HS Codes for imports of steel products with Bill of lading having shipped on board date on or before 31.10.2025 shall be exempted.

G. Sarathy Raja)

Deputy Secretary to the Government of India

Tel: 23061064

Email: g.sarathyraja@gov.in

Copy to,

- (a) The Chairman, CBIC, D/o Revenue, M/o Finance.
- (b) The Director General, Bureau of Indian Standard.

IS_Standa	rds IS_Standards	Description	ITC_HS_CODE
1	IS 10325:2000	Square Tins – 15 kg/litre For Ghee,	73102110
		Vanaspati, Edible Oils and Bakery Shortenings	73102910
2	IS 1161: 2014	Steel Tubes For Structural Purposes	73043119
		— Specification	73043129
			73043139
			73043919
			73043929
			73043939
			73045910
			73045920
			73045930
			73049000
			73053190
			73053990
			73059099
			73063090
			73069090
3	IS 1239 (Part-	Steel Tubes, Tubulars And Other Wrought Steel Fittings Specification Part 1 Steel Tubes	73043119
	1): 2004		73043129
			73043919
			73043929
			73049000
			73063090
			73069019
			73069090
4	IS 13997:2014	Drums, Large Open Top	73101090
5	IS 14756 : 2024	Stainless Steel Utensils -	73239310
		Specification	73239390
6	IS 15155 : 2020	Bar or wire Wrapped Steel Cylinder Products Pipes with Mortar Lining	73053190
			73053990
		and Coating Including Specials -	73059099
		specifications	73063090
			73069090
			73079190
			73079290
			73079390
			73079990
7	IS 1783 (Part 1) :2014	Drums, Large, Fixed Ends, Grade 'A' Drums	73101090
8	IS 1783 (Part 2) :2014	Drums, Large, Fixed ends, Grade 'B' Drums	73101090
9	IS 17875: 2022	Stainless Steel Seamless Pipes and	73044100
		Tubes for General Services — Specification	73044900

10	IS 17876: 2022	Stainless Steel Welded pipes and tubes for general service	73053190
			73053990
			73064000
11	IS 2141:2005	Hot Dip Galvanized Stay Strand	73121030
			73129000
12	IS 2552:1989	Steel Drums (Galvanized and	73101090
		Ungalvanized)	73102190
			73102990
13	IS 3575:1993	Bitumen Drums	73101090
14	IS 4270: 2001	Steel Tubes Used for Water Wells -	73043119
		Specification	73043129
			73043139
			73044100
			73044900
			73045110
			73045120
			73045130
			73045910
			73045920
			73045930
			73049000
			73053190
			73053990
			73059099
			73063090
			73064000
			73065000
			73069090
15	IS 6913 : 1973	Stainless steel tubes for the food and beverage industry	73044100
			73044900
			73064000
16	IS 916:2000	Square Tins for Solid Products	73102110
			73102910