

Instruction No. 129

K-43022/92/2025-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
SEZ Division

Vanijya Bhawan, New Delhi
Dated the 1st October, 2025

To

The Zonal Development Commissioner
All Zonal Special Economic Zones.

Subject: Clarification regarding requirement of filing SOFTEx forms with respect to invoices raised by one Special Economic Zone ('SEZ') unit to other SEZ unit and a unit located in Domestic Tariff Area ('DTA unit')-reg.

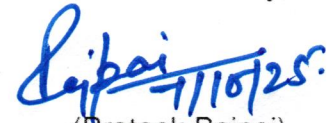
Ma'am/Sir,

I am directed to refer to the subject mentioned above and to say that the industry has been demanding clarification on the requirement of filing SOFTEx forms for export of services either by one Special Economic Zone ('SEZ') unit to other SEZ unit or by a unit located in Domestic Tariff Area ('DTA unit') to a unit in SEZ.

2. In this regard, this is to inform that transaction(s) between SEZ Units and the transaction(s) between DTA Unit(s) to SEZ Unit(s) for export of services are not subject to FEMA regulations, and consequently, no declaration is required in EDF or SOFTEx. This may be brought to the notice of all concerned.

3. This issues in consultation with Reserve Bank of India and with the approval of Competent Authority.

Yours faithfully,


(Prateek Bajpai)

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