

भारत सरकार
वाणिज्य और उद्योग मंत्रालय
विकास आयुक्त का कार्यालय
सीपज़ विशेष आर्थिक क्षेत्र
अंधेरी (पूर्व), मुंबई - 400096



Government of India
Ministry of Commerce & Industry
Office of the Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai - 400096

वेबसाइट: www.seepz.gov.in | ई-मेल: dcseepz-mah@nic.in | टेलीफोन: 022-28290856/28294700

F. No. SEEPZM-CUST0GENF/3/2026-CUS

Date: .01.2026

Public Notice No. ___ / 2026

Subject: Procedure for procurement of goods by SEZ Units from Domestic Tariff Area (DTA) without export entitlements - compliance with Customs control prior to utilisation - reg.

1. Background

It has been observed that in several cases, Special Economic Zone (SEZ) Units are procuring goods from the Domestic Tariff Area (DTA) **without claiming export entitlements**, and such goods are being **physically brought into SEZ premises before grant of Out of Charge (OOC)** by Customs in the SEZ Online system. Subsequently, requests are being made for **post-facto grant of OOC**.

This practice is **not in conformity with the legal framework governing SEZs**, under which SEZs are deemed to be territory outside the customs territory of India for authorised operations and are subject to **Customs control at the point of entry**.

Accordingly, this Public Notice is issued to **clarify the legal position** and to **prescribe a uniform, legally compliant procedure** for DTA procurements **without export entitlements**, keeping in view the SEZ Online system design and the operational realities at the gate.

2. Legal Provisions:

2.1 Section 53(1) of the SEZ Act, 2005 provides that a Special Economic Zone shall be deemed to be a territory outside the customs territory of India for the purposes of authorised operations.

2.2 Rule 27 (11) of the SEZ Rules, 2006 mandates that examinations of imported/exported goods or those procured from the domestic tariff area must occur at the SEZ gate or a **notified area designated by the Specified Officer**. No examinations are allowed in the unit's premises unless the unit requests it and the Specified Officer grants specific written permission.

2.3 Rule 30 (7) of the SEZ Rules, 2006 prescribes that where the goods are procured under the claim of an export entitlement, the Authorized Officer shall examine the goods at the SEZ Gate for

description, quantity, marks, and other details as per the relevant invoice, bill of export, packing list, and also as per the examination norms laid down.

2.4 Rule 30(11) of the SEZ Rules, 2006 prescribes that Units or Developers can procure goods from the Domestic Tariff Area without claiming exemptions, drawbacks, or other export entitlements, using supplier invoices or transfer documents. **These documents must be endorsed stating that no such benefits were availed on the supplies.**

2.4 Read together, the above provisions establish that:

- **Customs control exists till permission is granted**, and
- **Utilisation of goods cannot precede the OOC of the DTA procurement form**, irrespective of whether export entitlements are claimed.

3. Scope of this Public Notice

This Public Notice **applies only to:**

- DTA procurements by SEZ Units
- **Without export entitlements**
- Filed through the **DTA Procurement module**

4. Filing of DTA Procurement Form

4.1 The SEZ Unit shall **file the DTA Procurement Form (DPF)** in SEZ Online **prior to or contemporaneously with arrival of goods at the SEZ gate**, along with relevant commercial documents (invoice, transport documents, etc.).

4.2 The DTA Procurement Form shall be submitted by the Unit to Customs through the prescribed workflow in SEZ Online.

5. Gate-In and Custody of Goods

5.1 In view of the fact that the SEZ Online system **does not provide for an “assessment” stage** for DTA procurements without export entitlements and only permits the actions **“Raise Query” or “Out of Charge”**, the following procedure shall be followed:

5.2 Arrival of goods at SEZ gate before OOC

Where goods arrive at the SEZ gate before grant of OOC:

- The goods **may be allowed physical entry (Gate-In)** into the SEZ **solely for custody purposes**, and

- Such entry **shall not be treated as permission for use or consumption.**

5.3 Designated holding area

The goods shall be:

- Kept in a **clearly demarcated, designated holding area,**
- Covered under **CCTV surveillance,** and
- Segregated from manufacturing, trading, or operational stock.

5.4 No utilisation before OOC

Under no circumstances shall the goods:

- Be issued to production,
- Be consumed, transferred, or otherwise utilised,
before grant of OOC by the Authorised Officer in SEZ Online .

6. Examination by Customs

6.1 If the Authorised Officer considers examination necessary, the same shall be:

- Done with **prior approval of the Specified Officer.**
- Conducted **while the goods are in the designated holding area,** and
- Recorded appropriately in SEZ Online.

6.2 Examination, if any, shall precede grant of OOC.

7. Grant of Out of Charge (OOC)

7.1 Upon being satisfied that:

- The DTA Procurement Form is in order, and
- Examination (if ordered) is completed,

the Authorised Officer shall grant **Out of Charge (OOC)** in the SEZ Online system.

7.2 **Only after grant of OOC :**

- The goods shall be released from the holding area, and
- The Unit may utilise the goods for authorised operations.

8. Prohibition on Post-facto Regularisation

Entry of goods into SEZ premises **does not confer any vested right** to obtain OOC. **Post-facto requests for regularisation** of goods already

utilised **without OOC** shall not be entertained and may attract action under the SEZ Act and Rules and other laws for the time being in force.

9. Responsibility of SEZ Units

SEZ Units shall ensure:

- Timely filing of DTA Procurement Forms,
- Proper coordination with suppliers and transporters, and
- Strict adherence to the distinction between **physical custody** and **customs clearance**.

10. Applicability

This Public Notice shall come into force with immediate effect. Any difficulty faced in implementation of this Public Notice may be brought to the notice of undersigned.

11. This issues with the approval of Zonal Development Commissioner, SEEPZ-SEZ.

(Mayur Ramesh Mankar, IRS)
Joint Development Commissioner
SEEPZ-SEZ