



भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
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Public Notice

दिनांक: 08/09/2022

Subject: Salient provisions of SEZ Act, 2005/IGST Act, 2017 for import/procurement of goods and services (from Domestic Tariff Area by SEZ units)

Units in Special Economic Zone, which have been issued Letter of Approval (LoA) under the provisions of SEZ Act, 2005 and SEZ Rules, 2006, are eligible for the following:-

1. As per Section 26 of the SEZ Act, 2005 – subject to sub-section (2), every SEZ Developer and the SEZ unit are entitled for exemption from any duty of Customs, under the Customs Act, 1962 or the Customs Tariff Act, 1975 on goods imported into, or services provided in a Special Economic Zone or a Unit to carry on the Authorized Operations by the Developer or entrepreneur.

2. As per Section 16(1) of IGST Act, 2017 – “zero rated supply” means any of the following **supplies of goods or services or both**, namely:-

(a) Export of goods or services or both; or

(b) Supply of goods or services or both [for authorized operations] to a Special Economic Zone developer or a Special Economic Zone unit.

3. Accordingly, Supplies of goods or services or both made to a SEZ unit from Domestic Tariff Area for carrying out its Authorized Operations, as per LoA issued by Development Commissioner under SEZ Act, 2005 and rules made thereunder, are “Zero Rated” under Section 16(1)(b) of IGST Act, 2017.

4. Further, Rule 19(6) of SEZ Rules, 2006 inter alia prescribes that “the LoA shall be construed as a licence for all purposes related to authorized operations”.

5. In view of above, all the units in Noida Special Economic Zone which have been

issued LoA by the Office of Development Commissioner, NSEZ are eligible for procurement of "Zero Rated" supplies of goods or services or both from Domestic Tariff Area for carrying out their Authorized Operations as per LoA issued under SEZ Act, 2005/SEZ Rules, 2006, in terms of Section 16(1)(b) of IGST Act, 2017 subject to validity of such LoA, as may be renewed from time to time by office of the Development Commissioner, NSEZ.

6. This Notice is being issued as per decision of the Approval Committee of Noida SEZ taken in its meeting held on 07.06.2022, for operational ease of NSEZ units, especially for facilitating procurement of goods or services or both by functional NSEZ units from DTA suppliers against Zero Rated Supply in terms of Section 16(1) (b) of IGST Act, 2017.



(Nitin Gupta)
Dy. Development Commissioner