



सत्यमेव जयते

भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय
विकास आयुक्त का कार्यालय
कोच्चिन विशेष आर्थिक क्षेत्र
काक्कनाड, कोच्चिन, केरल-682 037
GOVERNMENT OF INDIA
Ministry of Commerce and Industry
Office of the Development Commissioner
COCHIN SPECIAL ECONOMIC ZONE (CSEZ)
Kakkanad, Cochin, Kerala-682 037

No.F.01/39/2017:GST:CSEZ

Dated: 22nd November,2017.

TO WHOMSOEVER IT MAY CONCERN

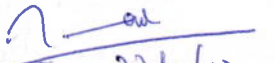
This is to certify that all SEZ Developers and Units having valid Letter of Approval granted under the provisions of SEZ Act,2005 and Rules made there under are,subject to compliance with provisions of SEZ Act & Rules, entitled for the following:

1. As per Section 26 of the SEZ Act,2005 - subject to sub-section (2),every SEZ Developer and SEZ units are exempted 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 Authorised Operations by the Developer/Co-developer or entrepreneur.
2. As per Section 16 (1)(b) of IGST Act,2017 – “zero rated supply” means any of the following supplies of goods or services or both, namely:-
 - (a) export of goods and services or both :or
 - (b) supply of goods or services or both to a Special Economic Zone Developer or Special Economic Zone unit.

Accordingly, Supply of goods and services or services or both made to the said Developer/Co-developer/SEZ unit from Domestic Tariff Area for carrying out Authorized Operations under SEZ Act,2005, are “Zero Rated” under Section 16(1)(b) of IGST Act,2017.

This clarification is issued as a measure of facilitation of SEZ developers/SEZ units.

Yours faithfully,


(Dr. Safeena A N)

Development Commissioner

To
All SEZ Developers/Units
Through Publication in CSEZ Website.