

INSTRUCTION No.4



OFFICE OF THE DEVELOPMENT COMMISSIONER  
COCHIN SPECIAL ECONOMIC ZONE (CSEZ)  
MINISTRY OF COMMERCE & INDUSTRY  
GOVERNMENT OF INDIA  
KAKKANAD, COCHIN-682037  
Phone: 2413111,2413234, Fax: 2413074  
E-Mail: mail@csez.gov.in Website: http://www.csez.com

No. 4/3/2009:PLY:New SEZs

9<sup>th</sup> June, 2009

To

(All CSEZ/Units in New SEZs)

Subject: Refund of Service Tax – Regarding.

Sir,

In terms of Ministry of Finance (Department of Revenue) Notification No.9/2009-Service Tax dated 3<sup>rd</sup> March, 2009 and Notification No.15/2009-ST dated 20<sup>th</sup> May, 2009, services rendered within the Special Economic Zone for authorized operations of developer/unit are exempt upfront from Service Tax and services rendered outside in relation to authorized operations of developer/unit are exempt by way of refund of Service Tax paid on the specified services. The above circular also prescribes a procedure for grant of refund of Service Tax wherever applicable.

2. All units are directed to list out the services required, separately for services required inside SEZ, outside SEZ or both for scrutiny and certification by the Development Commissioner to avail of the exemptions or to enable refund of service tax.

Sd/-

(C.J. Mathew)  
Development Commissioner