

F.No: 04/04/2020:PLY:CSEZ/149
OFFICE OF THE DEVELOPMENT COMMISSIONER
COCHIN SPECIAL ECONOMIC ZONE (CSEZ)
MINISTRY OF COMMERCE & INDUSTRY
GOVERNMENT OF INDIA,
KAKKANAD, COCHIN - 682 037.

13-01-2022

CIRCULAR

Subject: Inclusion of trading in the LoA of manufacturing units in CSEZ – reg.

The office of the Development Commissioner, CSEZ is in receipt of a number of applications for trading from those units who have been issued with Letter of Approval for manufacturing and export of their goods. The matter has been examined in terms of the extant provisions of the SEZs Act and Rules by the Unit Approval Committee in its meeting held on 10-01-2022. The expression “Trading” is a service activity and hence shall mean import for the purposes of re-export and/or which earn foreign exchange in terms of Section 2(z) of the SEZs Act, 2005. The Committee decided to inform all the manufacturing Units who have been issued with Letter of Approvals for both manufacturing and trading who intend to sell their goods into DTA under “Trading” approval to ensure that the proceeds are realized in foreign exchange. Such Units shall also maintain separate records for trading and manufacturing activities.

In the light of the above, the Units concerned are advised to comply with the provisions of the SEZs Act and Rules.

This is issued with the approval of the Development Commissioner.



(Boni Prasada Rao)
Deputy Development Commissioner

To

1. All Units
2. Customs, CSEZ.