

SEZ Instruction.1/2012

Office of the Development Commissioner
Special Economic Zones
(Kerala, Karnataka, Mahe & Lakshadweep)
CSEZ Administrative Building,
Kakkanad, Kochi-682 037.

Dated 27th August, 2012

Subject: Approval of services required for carrying out authorized operations-reg.

The Department of Revenue had issued a new Service Tax Notification No.40/2012-Service Tax dated 20.06.2012. The notification has superseded the earlier Notification No.17/2011 dated 01.03.2011. The Combined Unit Approval Committee of Karnataka SEZs held in Bangalore on 26.07.2012 had adopted the following guidelines for consideration of the request for approval of services required for carrying out authorized operations by Developers/Units.

- i) The Services of all Developers/Co-Developers/Units approved by the Approval Committee under Notification No.17/2011 are deemed to be approved under Notification No.40/2012. The services approved as per 2(a)(i) of Notification No.17/2011 are deemed to be approved as per 2(a)(ii) of Notification No.40/2012. The Services approved as per 2 (a)(ii) of Notification No.17/2011 are deemed to be approved as 2(a)(i) of Notification No.40/2012. The services approved as per 2a(iii) of Notification No.17/2011 are deemed to approved as per 2(a)(iii) of Notification No.40/2012.
- ii) Developers/Co-Developers/Units who have applied in the interim period i.e before 01.07.2012 or their application has been pending with the office of Development Commissioner will be approved afresh under the new notification No.40/2012.
- iii) New Developers/Co-Developers/Units who were approved after 20.06.2012 will have to apply under Notification No.40/2012 and Approval Committee may consider the same for approval.
- iv) Developers/Co-Developers/Units who were approved before 20.06.2012 but have not applied for approval of services will have to apply under new Notification and the same shall be considered by the Approval Committee for approval.
- v) The default approved list of services may be allowed to continue and any service to be included into the default list or any specific service request may be brought before the Approval Committee for consideration

2. The above guidelines shall come into effect immediately. In so far Kerala SEZs are concerned, the above guidelines shall be effective immediately and are subject to ratification by respective Unit Approval Committees in their forthcoming meetings.

3. Any difficulty in implementation of the above shall be brought to the notice of the undersigned.


(S.Kishore)
Development Commissioner

To

1. All jurisdictional Commissioners of Central Excise/Service Tax in Kerala & Karnataka
2. All UAC members of Kerala & Karnataka
3. All Developers/Co-Developers/Units in Kerala & Karnataka
4. All Specified Officers/ ADCs
5. Hindi Section/Computer Cell