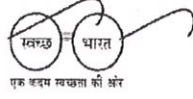




सत्यमेव जयते



एक हृदय मक्का की ओर



Kandla Special Economic Zone

विकास आयुक्त कार्यालय
Office of the Development Commissioner

कांडला विशेष आर्थिक क्षेत्र
Kandla Special Economic Zone
वाणिज्य तथा उद्योग मंत्रालय
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F.NO.KASEZ/DC/Misc/2017/

2nd January, 2018

To,

The all the Specified Officers of SEZs' of Gujarat.

Sub: Supply of goods and services to the SEZ under GST Regime- m/reg.

Different procedures are being followed in different SEZ's in Gujarat to complete the rewarehousing/receipt of goods or Services, procured from DTA for the authorized operations by the SEZ units.

After introduction of GST in place of Central Excise & Service Tax & State taxes VAT charges has been prescribed to incorporate 'Goods & Services in place of 'goods' in the respective Rules in SEZ Rules 2006 for approval by the Government.


It is to be noted that under Section 16 of the IGST Act, 2017 the supplies to SEZ has been put under zero rated supply in line with provisions of section 7 of the Act ibid following the procedure of Rule 96 of the CGST Rule 2017 made applicable to IGST on Tax invoices under the provision of Rule 46 and 55 of chapter VI of the IGST Rule 2017.

For the provision of the receipt of the goods or Services even in erstwhile provisions of Service Tax procured through Import or from DTA has been prescribed under the Rule 30 of the SEZ Rules, 2006 particularly under Sub Rule 4 & 7 whereas more specifically under Sub Rule 9 which read as

"A copy of the Bill of Export & ARE-1 with an endorsement of the Authorized officer that the goods have been admitted the full in the SEZ, shall be treated as proof of Export"

In the light of above specific provisions the endorsement by the authorized officer i.e. Preventive Officers or even Appraisers on the Tax invoices under GST (erstwhile Bill of Exports, ARE-1s Vat Challans) will suffice and complete the procedure of re-warehousing/receipt of the or Services.

This may be followed by the Authorized officers, Specified Officers of all the SEZ.


(Upendra Vasisht)
Development Commissioner
Kandla Special Economic Zone

Copy to: JDC/Ahmedabad Cluster, JDC (i/c) KASEZ, JDC/A, DC (Cus), KASEZ and P&C-KASEZ