



GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
OFFICE OF THE DEVELOPMENT COMMISSIONER
ADMIN OFFICE BUILDING
MEPZ – SPECIAL ECONOMIC ZONE,
GST ROAD, TAMBARAM, CHENNAI - 600 045
Tel : 044 – 2262 82305 Fax: 044- 2262 8218

File No.MSEZH/R/E/21/00005

Dated 02.06.2021

To

Shri Aravind
No.27/28 Rajan Homes, Sigamani Nagar 3rd Street,
Madipakkam, Chennai - 600091

Sir,

Sub: Information required Under RTI Act, 2005
Ref: Your RTI Application dated 03.05.2021 – Reg.

Kindly refer to your RTI Application dated 03.05.2021 with required fee received in this office on 03.05.2021. The information as available in this office records are provided herewith in respect of this office:-

S.No.	Information Requested	Information Provided
1	Information required on supply of goods from India DTA to SEZ located in India is considered as deemed exports or physical exports from DTA side	As per Rule 30(1) of SEZ Rules “ The Domestic Tariff Area supplier supplying goods or services to a Unit or Developer shall clear the goods or services, as in the case of zero-rated supply as per provisions of section 16 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) either under bond or legal undertaking or under any other refund procedure permitted under Goods and Services Tax laws or Central Excise law, or as duty or tax paid goods under claim of rebate, on the cover of documents laid down under the relevant Central Excise law for the purpose of export by a manufacturer or supplier.”;
2	Information required on raising invoice in INR or foreign currency on supply of goods from DTA to SEZ to be followed.	Subject to Rule 7 a tax invoice referred to in Section 31 of GST shall be issued by the Registered Person.
3	Information required on levying IGST in supplying goods from DTA to SEZ	Not in the ambit of Customs Procedures. The relevant GST Rules may be referred.
4	Information required on levying duty, physical examination by customs on supplying goods from DTA to SEZ	As per Rule 30(7) of The Special Economic Zones Rules, 2006, the Authorised Officer shall examine the goods in respect of description, quantity, marks and other relevant particulars given in the documents.
5	Information required on the eligibility of claiming duty drawback and	As per Rule 30(7) of the SEZ Rules 2005 ‘On

		of packing list and also as per the examination norms laid down in respect of export goods in cases where the goods are being procured under claim of an export entitlement. The drawback benefit against supply of goods to Special Economic Zone Unit/ developer shall be made as per the procedure prescribed under Customs Duty Drawback Rules 2017.
6.	Information required on documents list for supply of goods from DTA to SEZ	<p>The Domestic Tariff Area supplier supplying goods or services to a Unit or Developer shall clear the goods either under bond or legal undertaking or under any other refund procedure permitted under Goods and Services Tax laws or Central Excise law or as duty or tax paid goods under claim of rebate, on the cover of documents laid down under the relevant GST laws.</p> <p>The goods procured by a Unit or Developer under claim of export entitlements shall be allowed admission into the Special Economic Zone on the basis of “documents referred to in sub-rule (1) of Rule 30” and a Bill of Export filed by the supplier or on his behalf by the Unit or Developer and which is assessed by the Authorised Officer before arrival of the goods.(Rule 30(3) of SEZ Rules 2006.</p>
7.	Information required on availing benefits under Foreign Trade Policy for the goods supplied from DTA to SEZ	Not in the ambit of Customs/SEZ Act. Relevant FTP may be referred.

2. If you are not satisfied with the information furnished above, you may prefer an appeal with the 1st Appellate Authority detailed below within 30 days of the date of this letter.

First Appellate Authority,
Office of the Development Commissioner,
MEPZ Special Economic Zone,
N.H.45, Tambaram, Chennai – 45
600045

Yours sincerely,

-Sd/-
(BALASUBRAMANIYAM S)
CPIO/Assistant Development Commissioner