

**TO WHOMSOEVER IT MAY CONCERN**

**Facilities available for Unit / Developer & Co-developer**

1. *Exemption from payment of any duty of Customs under the Customs Act, 1962 or the Customs Tariff Act, 1975 on goods imported into, and/or services provided in, a Special Economic Zone or a Unit from a place outside India, to carry out Authorised Operations in the Special Economic Zone.*
2. *Supplies of goods or services or both made to the said SEZ Developer/ Co-Developer/SEZ Unit from Domestic Tariff Area are "Zero Rated" under Section 16(1)(b) of GST Act, 2017, for carrying out Authorised Operations under SEZ Act, 2005.*
3. *The SEZ units are eligible for Exemption from payment of Excise duty on the Diesel falling under the Fourth Schedule of the Central Excise Act, 1944(1 of 1944).*
4. *The SEZ Developer are eligible for Exemption from payment of Excise duty on the Diesel falling under the Fourth Schedule of the Central Excise Act, 1944(1 of 1944) subject to the conditions stipulated in the Power Guidelines No.P.6/03/2006-SEZ(Vol.III), dated 16.02.2016 issued by the Department Of Commerce(SEZ Division), Ministry of Commerce & Industry.*
5. *Provided that the unit commences commercial operations by 31.03.2020, SEZ Units are exempted from payment from Income Tax and other taxes under the Income Tax Act as per rules in force.*