

No.K-43014(16)/9/2021-SEZ
Government of India/Bharat Sarkar
Ministry of Commerce and Industry/ Vanijya Aur Udyog Mantralaya
Department of Commerce/ Vanijya Vibhag
(SEZ Section)

Vanijya Bhawan, New Delhi
Dated the 28th December, 2023

To

All Development Commissioners of SEZs

Subject: Clarification regarding powers in respect of non SEZ IT/ITES units operating in non processing area of an IT/ITES SEZs.

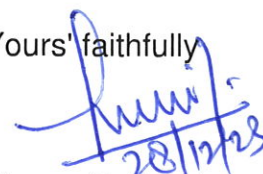
Madam/Sir,

I am directed to refer to G.S.R 881(E) dated 06th December, 2023 amending SEZ Rules, 2006 by way of inserting new Rule 11B, to enable allowing non-SEZ IT/ITES entities to operate in the non-processing area of an IT/ITES SEZs and to state that sub clause (10) of Rule 11B provides that "*the businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall be subject to provisions of all Central Acts and rules and orders made thereunder, as are applicable to any other entity operating in domestic tariff area.*"

2. Accordingly, it is clarified that in respect of the non-SEZ IT/ITES units, powers under any Central Act or any other law with respect to such units in non-processing areas shall be exercised by the concerned officer or agency having such powers without the need for any approval from the jurisdictional Development Commissioner.

3. This issues with the approval of competent authority.

Yours' faithfully



(Sumit Kumar Sachan)

Under Secretary to the Government of India

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Copy to :-

1. CBIC, Dept. of Revenue, New Delhi
2. DGEP, Dept. of Revenue, New Delhi