

Government of India
Ministry of Commerce & Industry
Department of Commerce
SEZ Division

Udyog Bhawan, New Delhi,
Dated the 1st November, 2019

To,
All Development Commissioners
Special Economic Zone

Subject: Delegation of powers for shifting of SEZ Unit from one SEZ to another within same Zone - reg.

Sir/Madam,

I am directed to refer to the subject cited above and to convey herewith the approval of the Competent authority for delegation of powers to jurisdictional Development Commissioners for authorising the proposals of shifting/relocation/transfer of SEZ Units from one SEZ to another SEZ within the same Zone. In case of shifting/relocation/transfer of SEZ Units from one zone to another zone, approval of Department of Commerce will be required.

2. It is further informed that for such proposals the following necessary documents shall be verified in terms of DoC's O.M. dated 14.07.2016:-

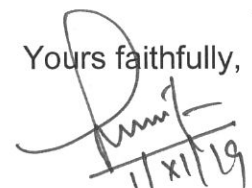
- (i) "No Dues Certificate" from the existing developer/co-developer.
- (ii) Consent Letter/Offer of space from the developer/co-developer where unit wants to shift.

3. Further, it may also be ensured that DC's approval letter shall include the following conditions which are presently being mentioned by DoC in similar cases, viz:-

- (i) The unit which had availed of tax incentives under the Income Tax Act for a certain period of time would be eligible for such incentives for the balance period only, as allowed under the Income Tax Act, after its relocation.
- (ii) The assessing officer under the Income Tax Act, shall have the right to assess the taxability arising out of the transfer of the unit.
- (iii) The unit would be liable to refund the duty incentives availed on such assets which are not shifted to the new location of the unit.

4. This issues with the approval of the Competent Authority.

Yours faithfully,



(Sumit Kumar Sachan)

Under Secretary to the Government of India

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