



Government of India
Ministry of Commerce & Industry
Office of the Development Commissioner
SRI CITY SEZ (MULTI PRODUCT)
Project Office, N.H. 5, Tada – 524 401, A.P.
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F. No. 01/Sri City/ ADMN/2015/

Date:04.12.2015

All SEZ Units

Dear Sir / Madam,

Sub: Procedure for SEZ Units – Terms and Conditions to be followed for entitlement of exemptions, drawbacks and concessions.

The rule position of Rule No. 22(2) of SEZ Rules is appended below.

“Every Unit and Developer shall maintain proper accounts, financial year wise, and such accounts which should clearly indicate in value terms the goods imported or procured from Domestic Tariff Area, consumption or utilization of goods, production of goods, including by-products, waste or scrap or remnants, disposal of goods manufactures or produced, by way of exports, sales or supplies in the domestic tariff area or transfer to Special Economic Zone or Export Oriented Unit or Electronic Hardware Technology Park or Software Technology Park Units or Bio-technology Park Unit, as the case may be, and balance in stock:

Provide that Unit and Developer shall maintain such records for a period of seven years from the end of relevant financial year:

Provided further that the Unit engaged in both trading and manufacturing activities shall maintain separate records for trading and manufacturing activities.”

In this connection, all the SEZ units are requested to follow the above rule and advised to maintain proper accounts for the each financial year including the duty foregone availed by them, for the BLUT executed with Development Commissioner Sri City SEZ. Where the value of BLUT executed falls short on account of requirement of additional goods, the unit shall submit additional BLUT.

The above is for your strict compliance.

Yours faithfully

A. K. Choudhary
Development Commissioner