

**Office of the Development Commissioner,
Sri City SEZ (Multi Product),
Project Office, N.H. 5, Tada – 524 401. A.P.**

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**Supplementary Agenda of the Unit Approval Committee for Sri City SEZ (Multi Product)
Meeting No. 3 of 2015-16 scheduled to be held on 24.08.2015**

Supl. AGENDA No. 1

M/s. Astrotech Steels Pvt. Ltd., an existing manufacturing unit in Sri City SEZ vide letter dtd. 19.08.2015 (copy enclosed) have requested for approval of additional services for claiming **ab-initio** exemption.

The services applied were earlier approved by UAC in its meeting held on 08.06.2012 and vide this office letter dtd. 29.06.2012 under List – II as per Service Tax Notification No. 17/2011-ST dtd. 01.03.2011, as place of provision of rules applicable at that time. There are two categories viz., “Wholly performed within the SEZ’ and “Services provided outside the Zone but intended use is for unit with the SEZ’ e.g. Clearing and Forwarding Services, Customs House Agent’s Services etc.

Since, Place of Provision of Rules applicable as per Service Tax Notifications No. 17/2011-ST dtd.01.03.2011 and No.40/2012-ST dtd. 20.06.2012, classification (List I, II & III) of services have been followed upto 30.06.2013. Accordingly Services listed in category III have to be exempted by way of refund route only, **upto 30.06.2013**.

The list of services earlier approved by UAC were ratified as per subsequent Service Tax Notifications No. 40/2012 and No. 12/2013-ST dtd. 01.07.2013 from time to time.

As per Service Tax Notification No. 12/2013-ST dtd. 01.07.2013 the place of provision of rules not applicable, hence all the list of services approved by UAC irrespective of categorization are eligible for ab-initio exemption subject to satisfaction of the Specified Officer while issuing Form A1.

Department of Commerce vide letter No.D.12/25/2012-SEZ dtd.16.09.2013 notified 58 default uniform list of services for claiming exemption from payment of Service Tax. The list was expanded vide DoC Instruction No.79 dtd. 19.11.2013, letter No.D.12/19/2013-SEZ dtd.19.06.2014 and dtd.09.07.2014.

As per the guidelines of Department of Commerce vide Instruction No. 83 dtd.21.11.2014 units need not apply fresh application for list of authorized services already approved earlier by the UAC

The proposal of the unit is placed before the UAC for **discussion** pl.

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Encl: as above.