

Instruction No. 77

No. D.6/35/2011-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
(SEZ Division)

Udyog Bhavan, New Delhi
Dated 6th August, 2013

To,

All the Development Commissioners

Subject:- Amendment to the Instruction No. 9 regarding procedure for Reimbursement of Duty (RoD) in lieu of drawback for supply of goods to SEZ developers against Indian Rupees.

Sir/Madam

I am directed to refer to this Department's Instruction No. 9 dated 18th February, 2009 of this Department on the subject mentioned above and to say that para 2 (iii) (e) of the said instruction has been substituted by the following:

2 (iii) (e) *"Disclaimer Certificate from DTA supplier on letter head that no CENVAT on raw material has been availed. However, if the DTA supplier has availed of CENVAT credit on inputs to a certain extent then it shall furnish a certificate to the Developer indicating the exact amount claimed. The Developer may make a claim for Reimbursement of Duty after adjusting the CENVAT credit already availed."*

Yours faithfully,


(Kabiraj Sabar)

Under Secretary to the Govt. of India
Tel. 011- 2306 2496

Copy to: Member (Customs & EP), Department of Revenue, CBEC, North Block, New Delhi (w.r.t DGEP O.M No. DGEP/SEZ/12/2013/2583 dated 01.07.2013)