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

Udyog Bhawan, New Delhi - 110107 Dated the Cotober, 2016

To,

All Development Commissioners Special Economic Zones

Subject:- Amendment to 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 the subject cited above and to state that Instruction No. 77 dated 6th August, 2013 (amending para 2(iii) (e) of original instruction No. 9 dated 18th February 2009) stands withdrawn.

- 2. Further, para 2(iii) (e) of the Instruction No. 9 dated 18th February, 2009 has been substituted as under:-
 - (a) In case developer claiming drawback under All Industry Rate under Column A of Drawback schedule "when CENVAT facility has not been availed" the disclaimer certificate is required.
 - (b) In case developer claiming drawback under All Industry Rule under Column B of Drawback schedule "when CENVAT facility has been availed" disclaimer certificate is not required.
- 3. This issues with the approval of Competent Authority.

Yours faithfully,

Anita Karn)

Director

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Copy to:- Member(Customs & EP), Department of Revenue, CBEC, North Block, New Delhi.