

**No. K-43013(12)/1/2021-SEZ**  
**Government of India**  
**Ministry of Commerce and Industry**  
**Department of Commerce**  
**SEZ Division**

New Delhi,  
Dated 12th August, 2022

**Subject: Guidelines providing standard operating procedure for Work from Home (WFH) permission for implementation of Rule 43A of the Special Economic Zones (Third amendment) Rules, 2022 - Reg**

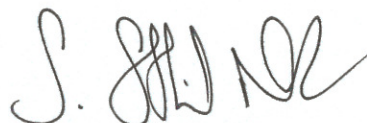
Reference is invited to SEZ (Third Amendment) Rules, 2022 dated 14.07.2022 and Rule 43A in the said Rules. To ensure a harmonized implementation of the said rule notified, standard operating procedure to be followed by the offices of the Development Commissioners are as under:

1. The units intending to or implementing WFH will formulate and adopt a WFH Scheme and submit applications to the relevant Development Commissioner notifying the adoption of the WFH Scheme, at least 15 days in advance from the date that such WFH Scheme is intended to be put into effect at the unit, preferably by email, through the registered email id of the unit, to the concerned Development Commissioner office, with a copy to the Specified Officer concerned as per sub-rule 3 and 6 of the notification. The email and other address or contact details where proposals are to be submitted would be published on the SEZ/ Development Commissioner's website and noticeboard.

2. The application should contain a covering note signed by the authorized signatory of the unit mentioning:

- (i) Date of application;
- (ii) Total number of employees including contractual, at the Unit;
- (iii) Whether WFH Scheme is for all employees at the unit or for particular categories of employees
- (iv) In case the WFH scheme intends to cover 50% or any higher percentage, the details of all the employees intended to be covered shall be provided.
- (v) An undertaking that the Unit shall ensure attendance at the Unit based on the percentages provided in the Scheme and as may be approved. The Unit may internally decide how the WFH is to be implemented subject to adherence to the approved percentages. The details of the internal plans are not required to be submitted;
- (vi) Details of such employees who would be eligible to opt for WFH;
- (vii) Duration for which permission for WFH is required (permission can be sought for a maximum of one year at a time);

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3. The attachment submitting the WFH Scheme with the application being submitted should be an excel sheet containing the following columns:

- a. Name and designation of all Employees eligible to opt for the WFH Scheme;
- b. SEZ/Unit ID Card No. of such Employees;
- c. Validity / Expiry date of the SEZ/Unit ID Card;
- d. Details of Laptop / other assets assigned to such Employees;
- e. Duration for which the permission for WFH is required (In case it is different from the general duration for which permission is sought).

4. In order to ensure adequate period for compliance with Rule 43A, for the units already operating under the WFH option covering the existing employees, a period of 90 days for providing of required information would be provided, as a one-time exception. Further, the units shall ensure that the electronic assets removed are duly accounted for in appropriate records.

5. In case of new employees, provisional permission for WFH may be availed on an immediate basis, which may be regularized through an application, preferably by email, within 15 days.

6. The application for approval of the WFH scheme shall be processed and approved within 15 days as per Rule 43A of SEZ Rules, 2006 and in the event, no communication is received by the unit from the Development Commissioner within 15 days from submission of application, the WFH Scheme shall be deemed to have been approved.

7. It is clarified that the discretion vested with Development Commissioners shall be exercised so as to enable and allow the implementation of WFH schemes adopted by the units (especially given the fact that many Units are operating at close to 90% WFH today and may require sufficient time to reduce this gradually in a manner that the employees are not inconvenienced and work is not impacted) and such approval shall not be denied or revoked without due opportunity of being heard and any decision denying or revoking such approval shall provide reasons for the same.

8. The requirement of endorsement of certificate by the Specified officer shall be implemented in such a manner so as to avoid any hardship to employees who are doing WFH. For example, many new employees have joined Units during the COVID pandemic and the assets like laptops may have been directly dispatched to them. In such cases the requirement of endorsement may be done based on details submitted by the Units. In case where required by the Specified Officer, the Units shall get the physical inspection done at a time when the employees come to the Unit premises.

9. The WFH facility may be flexibly utilized by units among employees due to day-to-day business requirements subject to the limit of 50% or such percentage of attendance as

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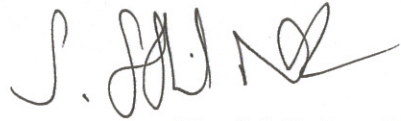


approved by the Development Commissioner. Further, the units shall self-certify that at any point of time, the approved percentage of the employees are working physically from the premises of the unit at the SEZ. There is no requirement to submit attendance record, however each unit shall maintain accurate attendance records which would be subject to verification by any officer authorized by Development Commissioner.

10. For the purpose of calculation, the approved percentage of the employees may be calculated based on the monthly employee data of a unit for the previous month and in case of employees working in shifts, the approved percentage may be computed based on the shift wise monthly employee data of a unit for the previous month.

11. A Unit may submit a revised WFH Scheme at any time, at least 15 days in advance from the date that such WFH Scheme is intended to be put into effect.

12. This issues with the approval of competent authority.



(Senthil Nathan S)  
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To,

All Development Commissioners of SEZs