

भारत सरकार
वाणिज्य और उद्योग मंत्रालय
विकास आयुक्त का कार्यालय
सीपज़ विशेष आर्थिक क्षेत्र
अंधेरी (पूर्व), मुंबई - 400096



Government of India
Ministry of Commerce & Industry
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फ.नं. सीपज़-सेज़/न्यू सेज़/पॉलिसी/62/2011-12/वॉल्यू.॥ /12508

04 नवंबर, 2024

परिपत्र संख्या 32 /2024

विषय: एसईजेड में एफटीडब्ल्यूजेड/वेयरहाउसिंग इकाइयों के लिए दिशानिर्देश - संबंधी।

Subject: Guidelines for FTWZ/Warehousing Units in SEZs-reg.

In pursuance of the Instruction No.117 issued vide F.No.K-43022/24/2024-SEZ dated 24.09.2024 by Govt. of India, Ministry of Commerce & Industry, Department of Commerce, SEZ Division, New Delhi, the following guidelines/order are issued for compliance by the Officers and the FTWZ/Warehousing Units:-

- (i) In respect of New Units application the concerned ADC will obtain the KYC details of the applicant company as well as the clients. Aadhaar based authentication for Indians and Passport based authentication for foreign clients may be obtained and the detailed note may be submitted before the DC and thereafter before Approval Committee.

In respect of existing Units, concerned ADC shall obtain the following details through Specified Officer for verification and submit to DC office within one month.

- Copy of Aadhar Card
- Copy of PAN Card
- ITR (Company & Director/ Partners)-last 03 Financial years.
- GSTR 9 (Annual GST Return) last 03 Financial years.
- Copy of IEC
- Past expertise in the commodity.
- Any Foreign Exchange pending beyond permissible limit of RBI.

- (ii) The Warehousing Unit shall submit the KYC details as mentioned in 1 above of their clients to the DC office and Specified Officer before commencing first transaction. The Specified Officer with his comments forward it to DC office. The concerned ADC shall scrutinized the same and submit the report before Competent Authority within 15 days time. In case no response is received to the unit the same shall be treated as deemed accepted by this office.
- (iii) The FTWZ unit shall ensure that their facilities are under CCTV surveillance with storage of data for at least one year. The DC and his authorized representatives shall be given access to the CCTV footage at any point of time. SOs to obtain undertaking from the units in this behalf and submit to Development Commissioner.
- (iv) The FTWZ unit shall confirm that they have a tamper-proof ERP/SAP system and no FTWZ/ Warehousing Unit shall be allowed without such system. DC and his authorized representatives should be given access to view the system and also seek specific reports from this system. The Officers authorized shall periodically inspect/check the units based on Risk Management. SOs to obtain undertaking from existing units in this behalf and within one month shall submit to Development Commissioner. For new units such undertaking shall be submitted along-with application.
- (v) It shall be ensured that manual entries/processing of Customs clearances is strictly prohibited and responsibility should be fixed on any officer violating the same. Further, it is noted that SEZ-Online and ICEGATE are already interlinked for trans-shipment for requisite cargo movements. Accordingly, it is mandatory on both sides to enable cargo clearance only through designated modules. Further, the Customs officers are to be instructed to access NIDB regularly while assessing cargo to ensure that the scope for over/under valuation is mitigated.
- (vi) The transfer of goods from one FTWZ to another FTWZ should not be allowed except in specific and exceptional cases after consideration by the UAC. The Specified Officer will send the request of the unit for such transfer with his comments to DC Office within 2 working days for taking up before the Approval Committee .



(vii) The following team has been constituted for periodical physical verification of Warehousing Units.

- (a) JDC, SEEPZ
- (b) DDC, SEEPZ
- (c) ADC, In-charge
- (d) LDC/UDC/ Asstt. In-charge
- (e) One Authorized Officer (Superintendent/ Appraiser) other posted in the concerned FTWZ
- (f) One Authorized Officer (PO/ Inspector/ EO) other than posted in the concerned FTWZ

The ADC/Dealing Assistance and the Customs officers shall inspect the warehousing units and shall submit the report as per the checklist (attached) based on local risk assessment. Thereafter, based on the report Unit shall be visited by DDC/JDC/DC.

(viii) The unit shall submit the APR as per the timeline prescribed in the SEZ Rule i.e. on or before 30.09.2024. In case of any delay in submission, they shall not be permitted to carry out their Authorized Operation.

The Assistant Commissioner (Audit) shall take up the matter with jurisdictional Custom Authorities for periodic audit as per Rule 79 of the SEZ Rule and submit a report to DC on monthly basis.

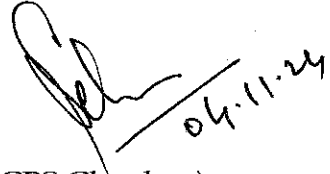
(ix) The Specified Officer shall submit the details of undervaluation/overvaluation and unscrupulous units to the Development Commissioner on monthly basis so that the same can be also be shared to all the DCs.

(xi) The Specified Officer/DDC shall prepare a detail list of high risk/ sensitive commodities being dealt by FTWZ/Warehousing Units so that the same can be regularly reviewed by Approval Committee based on risk perceptions. Such first list shall be provided by SOs on or before 20.11.2024 to take up the same before UAC & scheduled on 25.11.2024. Thereafter, the said list shall be updated on quarterly basis and this will be a standing agenda for every Approval Committee Meeting.



- (xii) The existing units shall submit the details of area allocated to them by the Developer/Co-Developer along-with the map for keeping their goods as well as goods of their clients in the warehouse for longer period and clearance of the same as and when needed to avoid scope of misuse of the facility for malpractices. The unit shall provide the map indicating the area boundary (meets and bounds/चतुर सीमा).
- (xiii) No subletting of space SEZ units is permitted under SEZ Law. Appropriate action will be initiated against the unit including cancelation of LOA for violation.
- (xiv) The above instructions are to be followed by officers posted in FTWZs, Unit-holders & Clients of units.
- (xv) Any difficulties in implementation of the same may be brought to the notice of undersigned.

This issues with the approval of Development Commissioner, SEEPZ-SEZ.

A handwritten signature in black ink, followed by a diagonal line and the date '04.11.24' written in black ink.

(CPS Chauhan)
Joint Development Commissioner
SEEPZ-SEZ

**Checklist for inspection of Warehousing/Trading units
of FTWZ**

1	Name of the Unit				
2	LOA No. & Date				
3	Validity of LOA				
4	Authorised Operation				
5	Export/Import/NFE in last 5 years (Rs. In Crores)	Year	Export	Import	NFE
6	Commodities handled				
7	Whether APRs duly certified by the Chartered Accountant is submitted within prescribed timeline or not?				
8	Whether any CAG Objection is pending against the unit or not? Indicate the details thereof				
9	Whether any SCN issued to the Unit or not? Indicate the details thereof				
10	Whether the area occupied by the unit has been approved by the Approval Committee and submitted the area map to DC Office/Specified Officer.				
11	Employment				
12	Whether the unit is operating ERP /SAP systems for their operations.				
13	Whether the CCTV installed by the unit in the FTWZs premises are operational and Access has been given to SO or not?				
14	Details of Foreign Exchange pending of the unit and their clients.				
15	Whether the unit has carried out manual customs clearance after issuance of Instruction No.117 dated 24.09.2024.				

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16	Whether the unit has sublet the area approved by the Approval Committee for their Authorised Operation.	
17	Whether the unit has submitted the KYC details of their unit as well as the clients to the DC Office before commencing first transaction by that client.	

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