

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
Office of the Development Commissioner
SEEPZ Special Economic Zone
Andheri (E), Mumbai - 400096

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F. No. SEEPZM-CUST0GENF/305/2025-CUSTOM (Comp No. 3231017) #approveddate#

Public Notice-13/2025

Sub: Clearance of used capital goods to DTA by SEZ unit-clarification -reg

Please refer to your letter Ref No. SGJMA/2025—26/051 dated 12.08.2025 on the subject cited above.

In this regards, it is hereby clarified for future reference that, where original invoices, supporting documents, or asset registers are available to establish the age and value of capital goods, the same shall be considered sufficient for duty calculation and requirement of Chartered Engineer's certificate shall not be warranted.

Further, Rule 49 of the SEZ Rules does not mandate the involvement of a Chartered Engineer. Therefore, even if ICEGATE through RMS seeks such a certificate, the capital goods will be examined strictly in accordance with the SEZ Act, Rules, and instructions. Based on the available documents, the depreciation will be calculated, and the Specified Officer will verify and grant clearance.

Moreover, In the cases where the unit fails to produce original invoices, asset registers or balance sheets and where there is ambiguity in valuation the Chartered Engineer's report shall be called by the Specified Officer.

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

Digitally signed by
Mayur Ramesh Mankar
Date: 18-11-2025
11:08:03
Joint Development
Commissioner
SEEPZ-SEZ , Mumbai

Copy to:

1. All officers -for compliance /13568
2. SGJMA /SEEMA 13569/13570
3. IT team for uploading on website /13571

Sanita
18/11/2025