

Government of India
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhavan, New Delhi
Policy 3 Division

Policy Circular No. 20/2015-2020

Dated: 22nd February, 2019

To,

1. All Regional Authorities of the DGFT
2. All Exporters /Members of Trade

Subject: Clarification on eligibility of Exports made from SEZ/EOU units on behalf of the DTA units, but not through DTA units

This Directorate has received references from exporters seeking clarification on eligibility of Exports made from SEZ/EOU units on behalf of DTA units under the Merchandise Exports from India Scheme (MEIS) , in the context of the Para 3.06 - ineligible categories of MEIS , sub para (v) , which states that SEZ/ EOU /EHTP/ BTP /FTWZ products exported through DTA units are ineligible for MEIS rewards.

2. The matter has been examined in this Directorate. It is clarified that the exports which are made/have been made directly from a EOU/ SEZ unit to Foreign consumer in which export documents are prepared and filed at the customs office of concerned SEZ/EOU Unit, mentioning the name of the EOU/SEZ unit along with the name of the DTA unit on whose behalf the exports is made, would be eligible for MEIS benefits subject to condition that only one of the said units i.e. either EOU/SEZ unit or the DTA unit can claim the benefits under MEIS. It is further clarified that the eligibility as above, is applicable to only those cases where goods are produced by the EOU/SEZ unit and are exported directly to the foreign consumer, with the name of the DTA .

3. It is further clarified that the MEIS benefits may be taken by the SEZ/ EOU or DTA and not both, on the basis of disclaimer from the other firm, subject to fulfillment of each of the criterion as below for every shipping bill for which claim is made under MEIS.

- i. The Commercial Invoice shows the name of the DTA exporter and shows the name of the SEZ/EOU unit as the manufacturer.
 - ii. The declaration of intent to avail MEIS benefits has been specified in the Commercial Invoice.
 - iii. The related GST Invoice/ARE-1 has been filed by the DTA firm and shows the name of the SEZ/ EOU unit as manufacturer and it has been signed by both the DTA and SEZ/EOU unit as the case may be.
 - iv. The relevant Shipping bill shows the name of the exporter and shows the details as Factory sealed with the address and name of the EOU/SEZ unit.
 - v. The scheme details in the related shipping bill are shown as EOU/EPZ/SEZ/EHTP/STP (with Scheme Code as 21-EOU/EPZ/SEZ/EHTP/STP).
 - vi. Third party details in the related Shipping bill should show DTA.
 - vii. The e-BRC is in the name of the DTA firm.
4. This issues with the approval of Competent Authority.

N. K. Srivastava

(N. K. SRIVASTAVA)
Additional Director General of Foreign Trade

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