



INSTRUCTIONS & CLARIFICATIONS

issued by

**MINISTRY OF
COMMERCE &
INDUSTRY**

Instructions issued by MoC&I

Sr. No.	Instruction No.	Date	Subject	Hyperlink
1	1	24-03-2006	Approval for setting up of trading units in Special Economic Zones.	
2	4	24-05-2006	Modification in Instruction No. 1/2006 dated 24th March, 2006, of the Department of Commerce regarding setting up of trading units in the Special Economic Zones.	
3	18	26-02-2009	Guidelines regarding the transactions related to SEZs consequent upon Amendment to Section 3 of the Indian Stamp Act 1899 through Section 57 of the SEZ Act, 2005.	
4	11	12-08-2009	Procurement of used capital goods from DTA by SEZ Units.	
5	38	11-09-2009	SEZ Online Project.	
6	60	06-07-2010	Clarification on holding of Goods by units in FTWZ.	
7	68	28-10-2010	Transfer of used Capital Goods by SEZ units.	
8	70	09-11-2010	Clarification on various Policy and operational issues relating to IT SEZs.	
9	72	03-12-2010	Clarification on the execution of Bond-cum-legal Undertaking by the SEZ Developer or SEZ unit in terms of rule 22.1.iv of the SEZ Rules, 2006.	
10	79	19-11-2013	Uniform list of services to be followed in SEZ.	

11	83	24-11-2014	Instruction No. 83 dated 21.11.2014 reg - Uniform List of Services to be followed in Special Economic Zones- regarding.	
12	89	17-05-2018	Guidelines regarding Change in Shareholding pattern, Name Change of SEZ Developers and SEZ Units.	
13	90	03-08-2018	Clarification on Instruction No.89 on Guidelines regarding Change in Shareholding pattern, Name Change of SEZ Developers and SEZ units-regarding.	
14	94	08-05-2019	Instruction No. 94 regarding-Uniform list of Services to be followed in Special Economic Zones-regarding.	
15	95	11-06-2019	Provision of facilities/amenities by units under Rule 11(5) of the SEZ Rules Reg.	
16	98	29-08-2019	Review of lease period in case of developer, co-developer, and units in Special Economic Zones.	
17	103	11-12-2019	Clarification on DoCs Instruction no. 98 regarding the review of lease period in case of developer, co-developer, and units in Special Economic Zones.	
18	106	22-07-2021	Minimizing regulatory compliances burden for citizen and business activities reg.	
19	109	18-10-2021	Guidelines regarding reorganization include change of name, change of shareholding pattern, business transfer arrangements, court-approved mergers and demergers, change of constitution, change of Directors, etc. of SEZ Developers / Co-developers as well as SEZ Units	
20	111	29-08-2022	Permission for domestic procurement of restricted items (sand and soil) by developers / co-developers / units for infrastructural development / construction activities inside the Special Economic Zones (SEZs) reg.	

21	122	05-01-2026	Guidelines regarding reorganization including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution, change of Directors, etc. of SEZ Developers / Co-developers as SEZ Units	
22	123	23-02-2026	Execution of Bound-cum-Legal Undertaking by SEZ Developers/Units under SEZ Rules, 2006 - Clarification - Reg.	

Clarification issued by MoC&I

S. No	Clarification No.	Date	Subject	Hyperlink
1	4	22 February, 2013	Guidelines for Setting up Disaster Recovery (DR) and Business Continuity Plans (BCP) Centers for IT/ITES SEZs	
2	10	17 October, 2013	Guidelines for Setting up of Disaster Recovery and Business Continuity Plans centres for IT/ITES SEZs.	
3	14	19 June, 2014	Addition of Air travel, Rail travel & Travel agents services	
4	15	9 July, 2014	Addition of Business support, Air transport & Accommodation services	
5	29	2 January, 2018	Uniform list of services to be followed in SEZs	
6	43	15 Feb, 2023	Challenges faced by trade w.r.t monitoring of BLUT and requirement for additional BLUT-reg	
7	44	03 October, 2023	GST Zero rating on rentals to set up cafeteria, gymnasium, creche by units	

