

SPEED POST/ACK

 सत्यमेव जयते Government of India	Government of India Ministry of Commerce & Industry Office of the Development Commissioner Admin Office Building, MEPZ - Special Economic Zone, National Highway - 45, Tambaram, Chennai - 600 045 Fax: 044 2262 8218, Email Id: dc@mepz.gov.in
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File No. MSEZH/R/E/20/00007 &amp; 00008

Dated: 01.10.2020

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To  
**Shri. Anamika,**  
**No.8, Aditya Apartments,**  
**21<sup>st</sup> East Street, Kamaraj Nagar,**  
**Thiruvanmiyur, Chennai,**  
**Pin: 600041.**

Sir,

Sub: Information required under RTI Act, 2005 -Reg.

Kindly refer to your RTI application dated 04.09.2020. The information as available in this office records are provided herewith in respect of this office:

S.NO	INFORMATION REQUESTED	INFORMATION FURNISHED
1.	Is there any Rule of SEZ Act that Developer of SEZ has to submit any report to Development Commissioner by Monthly/Quarterly/ Half Yearly/Yearly?	<p>Yes.</p> <p>As per the Rule 12(6) of SEZ Rules 2006, a Developer of SEZ should submit Quarterly and Half Yearly Returns to the Development Commissioner in Form E with regard to import or procurement, consumption and utilisation of goods and services.</p> <p>As per Rules 12(7) of SEZ Rules 2006, the Developer should submit Half-yearly Certificate for the period ending 31<sup>st</sup> March and 30<sup>th</sup> September of every financial year regarding Utilisation of goods and services.</p>
2.	If Yes means, please furnish the report submitted by ELCOT for their 8SEZs?	Available records furnished as annexure
3.	If ELCOT not submitted report to Development Commissioner what is the action being taken against ELCOT?	Since ELCOT has submitted the Reports the question of taking action against ELCOT does not arise.
4.	If any private SEZ Developer has not submitted such reports to Development Commissioner then what is the action taken against any such private SEZ Developer?	Such Private SEZ Developers are reminded to submit the Reports in time
5.	Is there any rule in SEZ Act to conduct auditing in SEZ by Development Commissioner?	<p>There is no provision in the SEZ Rules 2006 for the Development Commissioner to conduct Audit in the SEZs.</p> <p>However, as per Rule 79 of SEZ Rules 2006,</p>

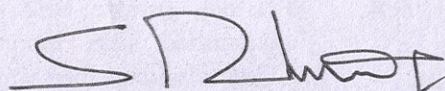


		auditing in SEZs for indirect taxes shall be conducted by the Customs Officers from a panel drawn by the Development Commissioner in consultation with the Jurisdictional Chief Commissioner of Customs
6.	If yes means how many times auditing happened at 8 ELCOT SEZs and furnish audit report:	So far Audit under Rule 79 of SEZ Rules 2006 has not been conducted in any of the 8 ELCOT SEZs
7.	What will be action, if there is any irregularities in Taxes/Duties enjoyed report submitted by SEZ Developer?	<p>It is a hypothetical question. Moreover, the question of applicant involves interpretation of Rules which is beyond the purview of CPIO under the RTI Act, 2005.</p> <p>The Hon'ble Central Information Commission in its Order dated 03.03.2017 in Appeal No. CIC/SB/A/2016/001025/CBECE-BJ (in the case of Mr.Subrata Guha Ray Vs. CPIO) has stated the following:-</p> <p><i>"At the outset the Commission observed that under the provision of the RTI Act, 2005, only such information as is available and existing and held by the public authority or is under control of the public authority can be provided. The PIO is not supposed to create information that is not a part of the record. He is also not required to interpret information or furnish replies to hypothetical questions. Similarly, redressal of grievance, reason for non-compliance of rules/contesting the actions of the respondent public authority are outside the purview of the Act."</i></p> <p>From the above Case Law, it is evident that the CPIO is not supposed to create information that is not part of the records.</p>

2. If you are not satisfied with the information furnished above, you may prefer an appeal with the 1<sup>st</sup> Appellate Authority detailed below within 30 days of the date of this letter.

Shri. Vikas Pal, IRS,  
Deputy Commissioner of Customs,  
MEPZ-Special Economic Zone,  
N.H. 45, Tambaram,  
Chennai-600 045.

Yours sincerely,



(BALASUBRAMANIYAM S)

CPIO/Assistant Development Commissioner

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