


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/20/00009

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Dated: 20.10.2020

To
Shri. Himanshu Agarwal,
B1-2002 Cherry County
Plot No. 5B, Techzone-IV,
Greater Noida (W), Uttar Pradesh,
Pin: 201306.

Sir,

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

Kindly refer to your RTI application dated 21.09.2020. The information as available in this office records are provided herewith in respect of this office:

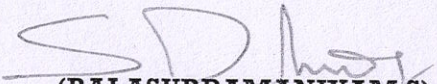
Sl.NO	INFORMATION REQUESTED	INFORMATION FURNISHED
1.	After implementation of SEZ online for DTA procurement who is authorized to sign the endorsement for the purpose of claiming IGST refund under rule 89 of CGST Rules, 2017 for procurement of goods, whether Specified Officer or Authorized Officer.	<p>As per provisions to Rule 89 of the CGST Rules 2017, endorsement of the Specified Officer has to be obtained in case of Refunds in respect of goods supplied by the DTA Units to the SEZ Units.</p> <p>However, as per the provisions of Rule 30(4) of SEZ Rules, 2006, it has been provided that endorsement has to be obtained from the Authorised Officer in the case of procurement of goods. According to Section 51 of the SEZ Act, 2005, the provisions of SEZ Act are having an overriding effect on any other law.</p> <p>Further, in the meeting held on 30.08.2019 at the O/o the Development Commissioner, MEPZ SEZ with the Authorised Officers of all the SEZs under MEPZ-SEZ, the Development Commissioner has delegated the powers of endorsement to Authorised Officer for both supplies of Goods and Services in all the SEZs under MEPZ-SEZ vide Para No.6 of the Minutes of the Meeting.</p> <p>Therefore, endorsements are made by the Authorised Officers in respect of Goods procured by the SEZ Units from the DTA Units.</p>

2.	After implementation of SEZ online for DTA procurement who is authorized to sign the endorsement for the purpose of claiming IGST refund under rule 89 of CGST Rules, 2017 for procurement of services, whether Specified Officer or Authorized Officer	<p>As per provisions of Rule 89 of the CGST Rules 2017, endorsement of the Specified Officer has to be obtained in case of Refunds in respect of Services supplied by the DTA Units to the SEZ Units. As stated in the reply to the Sl.No.1 the Development Commissioner has delegated the powers of endorsement to Authorised Officer for both supplies of Goods and Services in all the SEZs under MEPZ-SEZ vide Para No.6 of the Minutes of the Meeting.</p> <p>Provisions have been made in the SEZ Online for endorsement by Authorized Officer in the case of procurement of Services. According to Section 51 of the SEZ Act, 2005, the provisions of SEZ Act are having an overriding effect on any other law. Therefore, endorsements are made by the Authorised officers in respect of services Procured by the SEZ Units from the DTA Units.</p>
3.	If the answer to point no. 1 is Specified Officer, how the Specified Officer will sign the endorsement since SEZ online process has been in place.	<p>Since the reply to Point no. 1 & 2 is Authorised Officer, the reply to these points will not arise.</p>
4.	If the answer to point no. 2 is Specified Officer, how the Specified Officer will sign the endorsement since SEZ online process has been in place.	
5.	If the answer to point no. 1 or 2 is Authorized Officer, please provide any document in support of the same as GST Law specifically required endorsement signed by Specified Officer of the Zone only.	<p>In the absence of specific provision in CGST Rules, endorsement is made by the Authorised Officer in terms of the provisions of Rule 30(4) of SEZ Rules, 2006.</p> <p>As stated in the reply to the Sl.No.1 & 2, the Development Commissioner has delegated the powers of endorsement to Authorised Officer for both supplies of Goods and Services in all the SEZs under MEPZ-SEZ vide Para No.6 of the Minutes of the Meeting (Copy enclosed).</p> <p>According to Section 51 of the SEZ Act, 2005, the provisions of SEZ Act are having an overriding effect on any other law.</p>

2. If you are not satisfied with the information furnished above, you may prefer an appeal with the 1st 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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DESPATCHED ON
20.10.2020

Despatcher/Meqz-Sez

