

SEZ Online - New Functionalities/Features

Build Version 2.79

Release: March 2021

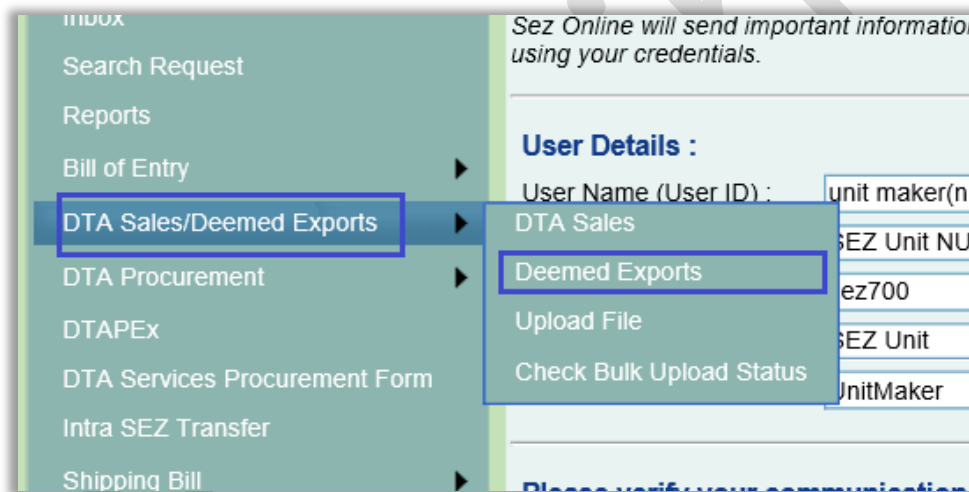
Functionalities made available on the SEZ Online system are reviewed and enhanced / modified from time to time. New functionalities are added in the system based on the inputs and requirements received from various user groups. These functionalities are developed based on understanding developed by NDML team from study of existing practices and procedures in this regard and efforts are made to provide features on the system those are compliant with the procedural and technical requirements. However, users are requested to refer the relevant legal and authorized documents and formations for reference on legal and authentic aspects of the transactions before filing transactions.

New Functionalities/Features-

1	User facilitation measure: Enhancement for classification of DTA Sale & deemed export transaction	3
2	Intra SEZ Transfer functionality to SEZ Developer & Co-Developer entities.....	7
3	Format level changes in APR – Form I	11
4	Recording of IGST & Compensation Cess (DTA Procurement (Goods & Services) under Bond / LUT	15
5	Enhancement in Form C1 and Form C2.....	21

1 User facilitation measure: Enhancement for classification of DTA Sale & deemed export transaction

As per advice of Noida DC office, in order for users to differentiate clearly between DTA Sale transactions & Deemed Export transactions (supplies under Rule 53A of SEZ rules (with sub-rules a to k which covers supplies to EOU, STPI, supplies under licenses, such as advance authorization, EPCG etc.) and for ease of ensuring BoE filing under appropriate head, demarcation is being made where user can select appropriate module i.e. DTA Sale or Deemed Export to initiate BoE preparation. In order to address this, the following improvements are being made in DTA Sale module.



Revised link will be DTA Sales / Deemed Exports, on selection of this, user can click on either DTA Sale or Deemed export based on transaction applicable.

When DTA Sale is selected, destination will be automatically set to “DTA Unit”.

When Deemed Export is selected, destination will have multiple options as per provisions of SEZ Rule 53A with sub-rules “a” to “k”.

Destination dropdown will have following options under Deemed Exports form.

Destination
EOU [53(A) (j)]
STPI [53(A) (j)]
BTP [53(A) (j)]
EHTP [53(A) (j)]
Bonded warehouse [53(A) (j)]
Other NFE Supplies [53(A)]

Further, when **Destination** is selected as “Other NFE Supplies [53(A)]”, the corresponding “Refer SEZ Rule 53(A). Supply of goods against/to” dropdown will populate the following revised options.

Refer SEZ Rule 53(A). Supply of goods against/to
53 (A)(a). Advance Authorization/DFIA
53 (A)(b). Licence under EPCG Scheme
53 (A)(c). Projects notified by DoEA, MoF under International Competitive Bidding
53 (A)(d). Projects where MoF permits import at zero duty
53 (A)(e). Projects funded by UN /International Organizations
53 (A)(f). Supply to Nuclear Power Projects
53 (A)(g). Special entitlement of duty free imports of goods under FTP
53 (A)(h). Export of services
53 (A)(i). IT/Telecom/electronic items as notified by Central Government
53 (A)(k). Supplies by FTWZ Unit in Free Foreign Exchange

Transaction Header for proper classification:

When Deemed Export is being filed system will indicate Bill of Entry is being filed under deemed export category under Rule 53A.

Both confirmation page & Bill of Entry print will indicate whether transaction is DTA Sale or Deemed Exports as shown below:

Confirmation -- Webpage Dialog
 https://pilot.sezonline-ndml.co.in/Utility/DSCConfirmation.aspx

DEEMED EXPORTS (SEZ TO Bonded warehouse [53(A) (j)])

EPZ Special Economic Zone(INBOM6)

Address		Import Dept. S.No & Date		Custom House Agent Code		Importer's Code & BIN		Importer's I				
INTERACTIVE SERVICES PRIVATE LIMITED,A. C. 608, MULTISTORIED BUILDING, SEEPZ - SEZ, MUMBAI - 400096, Maharashtra, India		-		SELF		BIN: NA IEC / PAN: NA / ASASA2222W GSTIN:24AAAAA1111A222 (24)		DTA Un				
Rotation No. & Date		Line No.		Port of shipment		Country of Origin & code		Country of Consignment (if different) ar Code				
-		-		SEEPZ Special Economic Zone		India(IN)		-				
DESCRIPTION			Customs Tariff Heading	Nature Of Duty Code	Assessable Value Under Section 14 Customs Act. 1962	CUSTOMS DUTY		C. E. T. Item	MRP per Unit, if any	Amount Of Abate-ment, If any	Value for the purpose of Section 3 of Customs Tariff Act 1975	
R.I.T.C. Number (Give detail of each class separately) Exim Scheme Code, Where applicable			Exemption Notification No. & Year			Rate Basic	Amount Basic				Col. 9+C0. 11 Where the provisions of Sub-section(2) of Section 4A of the Central Excise Act, 1944 does not apply	Where the provision of sub-section(2) of section 4A of the Central Excise Act, 1944 apply
6			7	8	9	10	11	12	12A	12B	13	13A
					1000.00							

In case of Destination selected as “Other NFE Supplies [53(A)]”, Rule numbers and their corresponding descriptions will also be displayed on Confirmation Screen and Print of Deemed Exports form as displayed below.

Confirmation -- Webpage Dialog
 https://pilot.sezonline-ndml.co.in/Utility/DSCConfirmation.aspx

DEEMED EXPORTS (Other NFE Supplies [53 (A)(c). Projects notified by DoEA, MoF under International Competitive Bidding])

SEEPZ Special Economic Zone(INBOM6)

Name and Address		Import Dept. S.No & Date		Custom House Agent Code		Importer's Code & BIN		Imp					
INTERACTIVE SERVICES PRIVATE LIMITED,A. C. 608, MULTISTORIED BUILDING, SEEPZ - SEZ, MUMBAI - 400096, Maharashtra, India		-		SELF		BIN: NA IEC / PAN: 0891002928 / NA GSTIN:24e44444444444 (24)							
Rotation No. & Date		Line No.		Port of shipment		Country of Origin & code		Country of Consignment (if diff) Code					
-		-		SEEPZ Special Economic Zone		India(IN)		-					
TY	DESCRIPTION			Customs Tariff Heading	Nature Of Duty Code	Assessable Value Under Section 14 Customs Act.	CUSTOMS DUTY		C. E. T. Item	MRP per Unit, if any	Amount Of Abate-ment, If any	Value for the purpose of Section of Customs Tariff Act 1975	
Weight/Volume/Number	R.I.T.C. Number (Give detail of each class separately)			Exemption			Rate Basic	Amount Basic				Col. 9+C0. 11 Where the provisions of Sub-section(2) of Section 4A of the	Where th provision sub-sector of section 4

Old DTA Sale requests which are already submitted with Destination selected as - EOU, STPI, BTP, EHPT, Bonded warehouse & Other NFE Supplies will work as per the existing implementation. I.e. the form name for such requests will be DTA Sales only and not Deemed Exports.

Old DTA Sale requests which are lying with entity users as Created / Request Initiated and with Destination selected as - EOU, STPI, BTP, EHPT, Bonded warehouse & Other NFE Supplies will show the revised names on UI/Confirmation Screen/Print.

2 Intra SEZ Transfer functionality to SEZ Developer & Co-Developer entities.

Scope of Intra SEZ module is being expanded to enable it for Developers & Co-Developers also.

Developer & Co-developer can now record transactions where goods are being transferred from developer to unit, developer to co-developer, co-developer to co-developer, unit to developer, unit to co-developer within same SEZ.

Further, transactions where goods are being transferred from Processing Area to Non Processing Area, will be presented in Inbox of SEZ Customs (PO) for allowing such transfer.

Intra SEZ Transfer module link has been made available to SEZ Developer and SEZ Co-Developer users. Upon clicking on this link, Intra SEZ Transfer form which is available to SEZ Unit users will be available to SEZ Developer and Co-developer users also

The screenshot shows the 'Intra SEZ Transfer Form' interface. On the left is a navigation sidebar with 'Intra SEZ Transfer' selected. The main form area is titled 'Intra SEZ Transfer Form' and has a 'General Details' tab. Below the tab, there is a 'Help' link and a note: '(All fields marked with * are mandatory)'. The form contains several input fields: 'Intra SEZ Transfer No.' (text), 'Transaction Type' (dropdown), 'Date of Removal' (calendar), 'Purpose Of The Transaction' (dropdown), 'Intra SEZ Transfer Date' (text), 'CHA Code' (dropdown with 'SELF' selected), 'Destination' (dropdown), 'SEZ Unit Name' (dropdown with 'NSA26218' selected), 'SEZ Unit Address' (dropdown with 'Special Economic zone address 1, Special Economic zone' selected), and 'IE Code' (text with '3545345345' entered).

(In order to be able to access this module link and to be able to process this request functionality assignment needs to be performed by administrative users.)

The dropdown field name “Source/Destination” has been renamed to “Destination”. Existing option “SEZ” in this dropdown has been renamed to “SEZ Unit”. Two new options have been added in this dropdown – “SEZ Developer” and “SEZ Co-Developer”.

Intra SEZ Transfer Form

General Details

(All fields marked with * are mandatory)

Intra SEZ Transfer No. _____ Intra SEZ Transfer Date _____

Transaction Type * CHA Code

Date of Removal Destination *

Purpose Of The Transaction *

Sender Unit

SEZ Unit Name SEZ Unit Address _____

IE Code

When the Destination is selected as “SEZ Unit”, all the SEZ Units registered under the corresponding SEZ will get listed in the Receiver Entity search picker window. When it is selected as “SEZ Developer, the SEZ Developer registered under that SEZ will get listed in the Receiver Entity search picker window and when it is selected as “SEZ Co-Developer”, all the corresponding SEZ Co-Developer/s registered under that SEZ will get listed in the receiver entity search picker.

Intra SEZ Transfer Form

General Details

(All fields marked with * are mandatory)

Intra SEZ Transfer No. _____ Intra SEZ Transfer Date _____

Transaction Type * CHA Code

Date of Removal * Destination *

Sez Developer Search

Sez Developer Id Sez Developer Name

City State

SEZ Developer ID	SEZ Developer Name	SEZ Developer Address Line 1	SEZ Developer Address Line 2	SEZ Developer Address Line 3	SEZ Developer City
100000680	SRG Applicant Firm	Registered Address Line 1	Registered Address Line 2	Registered Address Line 3	Registered Address city

Receiving Entity

Other Entity Name *

Other Entity Country *

Other Entity PIN

Other Entity PAN

Other Entity Address Line1 *

Other Entity Address Line2

Type Of Other Entity

Currently the workflow of Intra SEZ Transfer request gets completed once the receiver unit approver user Accepts the request (i.e. selects the request status as “Accept” and submits the request from inbox). This is now being extended to Preventive Officer. Now, once the Intra SEZ Transfer request has been accepted by

receiver entity approver user, the same will be presented in the Inbox of Preventive Officer user. Preventive Officer user will have option of “Approved” in the request status dropdown upon receiving it from Receiving Entity Approver user. Once Preventive Officer marks this request as Approved the workflow will end.

DC Admin user will be required to assign the functionality of Intra SEZ Transfer to a new / existing Preventive Officer users in the setup.

When the Destination is selected as “Non Processing Area”, the Receiver Entity details section will by default populate the Sender Entity details. User can edit and change the receiver entity address and other details except Receiver Entity name.

(All fields marked with * are mandatory)

Intra SEZ Transfer No.		Intra SEZ Transfer Date	
Transaction Type *	Sub contracting	CHA Code	SELF
Date of Removal *	06/03/2021	Destination *	Non processing Area
Purpose Of The Transaction *	Trading		

Sender Unit

SEZ Unit Name	SRG27218	SEZ Unit Address	Special Economic Zone Address 1, Special Economic Zone
IE Code	3453453453		

Client Details

Receiving Entity

Other Entity Name *	SRG27218	Other Entity Country *	India
Other Entity Address Line1 *		Other Entity PIN	400601
Other Entity Address Line2		Other Entity PAN	SCDCF4567T
Other Entity Address Line3		Type Of Other Entity	Select
Other Entity City	city		
Other IE Code	3453453453		

Client Details

Currently, in case of Destination as either Processing Area, Non Processing Area or Nominated Agency, the request workflow ends at Sender Entity Approver user itself with the status as “Submit And Close” (I.e. the request is created by Sender Entity Maker user and submitted to Sender Entity Approver user and Sender Entity Approver can mark it as SubmitAndClose and the workflow ends there.)

Now the Sender Entity Approver user will not have the status SubmitAndClose in such cases, instead the status “Submit” will be available in the dropdown, like in

case of other Destination options (SEZ Unit, Developer and Co-developer). Here also Intra SEZ Transfer requests will now move to Preventive Officer user's inbox once Sender Entity Approver user selects the status as Submit and submits the request.

SEZ Online

3 Format level changes in APR – Form I

As per advice of the Committee formed by SEZ Division, MOCI for reduction of compliance activities, some enhancement are made in APR form.

Revision in field labels –

Following fields under **Export/Import/DTA Sales** tab under section **[4] IMPORT (OUTFLOW)** and sub-section **[B] Capital Goods**

EXISTING	PROPOSED CHANGE
[B] Capital Goods	[B] Capital Goods and Foreign Technical Know-how Fee
(i) Year-wise CIF value of capital goods imports and spares till end of the year under report.	(i) Total value of currently existing capital goods imports, spares and foreign technical know-how fee till end of the year under report for the last 10 yrs (including this year)
(ii) Value Of Imported Capital Goods And Spares Received From Other Units In SEZ / EOU / EHTP / STP During The Year	(ii) Value of imported Capital goods, spares and foreign technical know-how fee received from other units in SEZ/EOU/EHTP/STP during the year
(iv) Value Of Imported Capital Goods And Spares Transferred To Other Units In SEZ / EOU / EHTP / STP During The Year	(iv) Value of imported Capital goods, spares and foreign technical know-how fee transferred to other units in SEZ/EOU/EHTP/STP during the year
(v) Total Value Of Imported Capital Goods And Spares During The Year (iii) - (iv)	(v) Total value of imported capital goods , spares and foreign technical know-how fee during the year (iii)-(iv)
(vi)Proportionate Amortized Value Of Imported Capital Goods Taken For NFE Calculation As Per Rule 53 Of Special Economic Zones Rules , 2006 *	(vi) Proportionate amortised value of imported capital goods and foreign technical know-how fee taken for NFE calculations as per rule 53 of Special Economic Zones Rules, 2006 [10% of (v)]

<p>[5] Other FE Outflow Details</p> <p>Other Outflow Of FE (Royalty ,Technical Know-how Fee, Repatriation Of Dividend / Profits , Payment Of Sales Commission, Interest On Overseas Borrowings, etc.) During The Year</p>	<p>Other outflow of Foreign Exchange (Royalty, repatriation of Dividend/Profits, Payment of Sales Commission, Interest on overseas borrowings, etc.) during the year</p>
--	--

Additionally, following new fields have been added under **DTA Sales** section after field “(d) Sale Of Waste / Scrap / Remnant”.

- (e) Sale of capital goods
- (f) Sale of raw materials
- (g) Sale of consumables
- (h) Sale of semi-finished goods

The total amount calculated and displayed in the field “(i) Total” will be inclusive of the amounts entered in these newly added fields.

[B] Capital Goods and Foreign Technical Know-how Fee	
(i) Total value of currently existing capital goods imports, spares and foreign technical know-how fee till end of the year under report for the last 10 yrs (including this year) *	80.00
(ii) Value of imported Capital goods, spares and foreign technical know-how fee received from other units in SEZ/EOU/EHTP/STP during the year *	90.00
(iii) Total (i) + (ii)	170.00
(iv) Value of imported Capital goods, spares and foreign technical know-how fee transferred to other units in SEZ/EOU/EHTP/STP during the year *	10.00
(v) Total value of imported capital goods , spares and foreign technical know-how fee during the year (iii)-(iv)	160.00
(vi) Lump sum payment of foreign technical know-how fee during the Year *	11.00
(vi) Proportionate amortised value of imported capital goods and foreign technical know-how fee taken for NFE calculations as per rule ___ of Special Economic Zones Rules, 2006 [10% of (v)] *	12.00
(viii) Proportionate Amortized Value Of lump sum payment of foreign technical know-how fee Taken For NFE Calculation As Per Rule 53 Of Special Economic Zones Rules , 2006 *	22.00
[5] Other FE Outflow Details	
Other outflow of Foreign Exchange (Royalty, repatriation of Dividend/Profits, Payment of Sales Commission, Interest on overseas borrowings, etc.) during the year *	33.00
[6] Total Outflow [4.A.(h) + 4.B.(vii) + 4.B.(viii) + 5]	127.00
[7] Net Foreign Exchange Earning (NFE) For The Year [3.(c) - 6]	-107.00
[8] Net Foreign Exchange Earning Position At The End Of Previous Year *	44.00
[9] Cumulative Net Foreign Exchange Earning For The Five Year Period [7+8]	-63.00
Note: For Details of Calculation of NFE, please refer to Rule 53	
[10] Value Addition Achievement during the year (applicable for Gem & Jewellery Units)	55.00
(For calculation of Value Addition, please refer to Rule 53) (Please attach a separate Value Addition Calculation sheet, if required, duly certified by Chartered Accountant or Cost Accountant.)	
DTA Sales Details	
	Value [Rs. In lakhs]
(i) Goods/Services sold In Indian Currency	100.00
(ii) Goods/Services sold In Foreign Currency	110.00
(a) Sales Of Finished Goods / Services *	120.00
(b) Sales Of Rejects *	130.00
(c) Sales By Product *	140.00
(d) Sale Of Waste / Scrap / Remnant *	150.00
(e) Sale of capital goods *	1,60,00,000.00
(f) Sale of raw materials *	1,70,00,000.00
(g) Sale of consumables *	1,80,00,000.00
(h) Sale of semi-finished goods *	1,90,00,000.00
(i) Total	7,00,00,540.00
<input type="button" value="Save"/>	<input type="button" value="Reset"/>

The following fields have been removed from **Investment Details** tab –

- Capital structure of the enterprise,
- Overseas investments,
- Employment Details and
- External Commercial Borrowing

General Details | Export/Import/DTA Sales | **Investment Details** | Add Documents

Fields marked in * are mandatory Help

[1] Investment in the zone Since Inception (Rs. in Lakhs)

(a) Building *

(b) Plant and Machinery

(i) Indigenous *

(ii) Import CIF Value *

(iii) Total (i) + (ii)

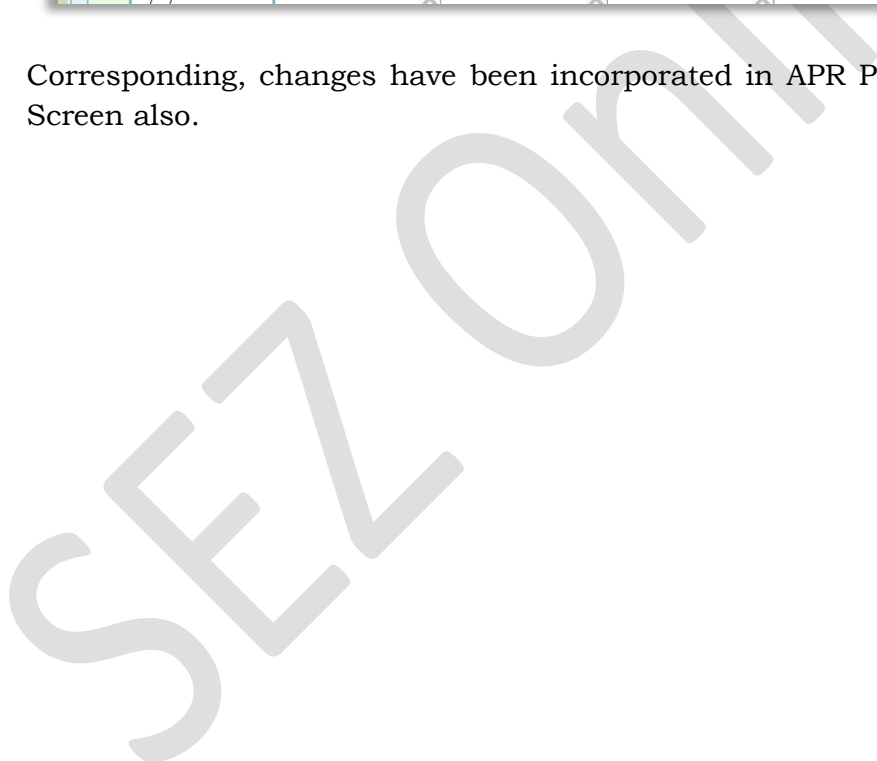
[2] Other Information

(1) Cases of Pending Foreign Exchange
 Cases of Pending Foreign Exchange Realization beyond Permitted period, if any *

Pending FE Cases Details

Sr.No.	Date of Export	Name of the Importer	Importer Address	Importer Country	Amount [Rs. in Lakhs]	Are Buyer and Seller Related? (YES/NO)	Reason for Pendency
1	10/03/2020	ABCD Ltd	DENMARK	DENMARK	1200.00	No	TEST
2	/ /					Select	
3	/ /					Select	
4	/ /					Select	
5	/ /					Select	

Corresponding, changes have been incorporated in APR Print and Confirmation Screen also.



4 Recording of IGST & Compensation Cess (DTA Procurement (Goods & Services) under Bond / LUT

DTA Procurement (Goods): As per advice of SEZ division and DC offices, when goods are being procured from DTA Supplier under Bond / LUT (without payment of IGST, Compensation Cess), users will now have to indicate Taxable value, IGST/Cess Notification Number, serial number so that system can populate IGST/Cess rate and calculate IGST/Compensation Cess amount as foregone duty amount.

This will facilitate in identifying IGST/cess forgone when goods are being procured from DTA. This will further facilitate in calculation of BLUT ledger balance.

Users will now be required to provide Taxable Value, IGST and Compensation Cess details for all the items under Item Details tab in case of Supply under Bond / LUT as shown below:

IE Code	CGRPK3746C	Unit	NUA010121
GSTIN	12CGRPK3746C111	Address	2, SEZ
DTA Unit Details			
DTA Unit Name *		DTA Unit Country *	India
DTA Unit Address Line1 *		DTA Unit State *	Select
DTA Unit Address Line2		DTA Unit PIN	
DTA Unit Address Line3		DTA Unit PAN	
DTA Unit City		Type Of DTA Unit	Select
DTA IE Code			
GST Details			
Is DTA Supplier Registered under GST?	<input checked="" type="radio"/> Yes <input type="radio"/> No		
DTA GSTIN		UIN	
If DTA Supplier is registered under GST, either of DTA GSTIN or UIN is mandatory			
Declaration of IGST			
(This would apply to all invoices and items in this document)			
Supply under Bond / LUT		Supply under Payment of IGST	
Zero Rated Supply from GST Registered Unit under Bond or Letter of Undertaking to SEZ Unit / Developer without Payment of IGST			
Bond / LUT No. *		Bond / LUT Date *	/ /
Taxable Value in INR		IGST Duty Amount	
Compensation Cess Amount			
<input checked="" type="checkbox"/> This is to declare that IGST / Compensation Cess has not been collected by DTA Supplier from SEZ Unit / Developer			

General Details
Invoice Details
Item Details

Item Details Help

(All fields marked with * are mandatory)

List of Items

Select	Item Serial Number	Invoice Number	Invoice Date	Item Description	Unit Price	Quantity	Product Value
<input checked="" type="radio"/>		INV001	05/03/2021	Item Desc 1	1000	1	1000

Total Items: 1

Add
Delete

Item for Invoice No : INV001

Item Description 1 : *	<input type="text" value="Item Desc 1"/>	Quantity	<input type="text" value="1.000000"/>
Item Description 2 :	<input type="text"/>	Unit Price :	<input type="text" value="1000.000000"/>
Item Description 3 :	<input type="text"/>	Product Value :	<input type="text" value="1000.00"/>
Any two out of Unit Price, Quantity and Product Value are Mandatory.			
Unit of Measurement : *	<input type="text" value="BAGS"/>	Present Market Value (in INR) :	<input type="text" value="0.00"/>
Item Accessories :	<input type="text"/>	RITC / ITCHS Code : *	<input type="text" value="84011000"/>
Total Duty Amount(as per ARE-1)	<input type="text"/>	Amount of Rebate Claimed	<input type="text"/>
Item Type *	<input type="text" value="Raw materials"/>		

IGST on SEZ Supplies:

Please fill the following section as per your GST Return Details (This data should match with return to be filed)

Taxable Value * ?

Duty Name	Notification No.	Notification SI No.	Duty Rate(in %)	Amount
IGST *	<input type="text" value="001/2017"/>	<input type="text" value="III308B"/>	<input type="text" value="18.0000"/>	<input type="text" value="180.00"/>
Compensation Cess	<input type="text" value="001/2017"/>	<input type="text" value="56"/>	<input type="text" value="0.0000"/>	<input type="text" value="0.00"/>

Is Re-Export Applicable?
 Is Previous Export Applicable?

Save
Cancel

Invoice level total of IGST Amount and Compensation Cess Amount will also be auto-calculated and displayed under the corresponding invoice, which can be viewed by expanding Invoice Details for that invoice after saving all the items under Item Details.

Build Version 2.79

Page 16

Invoice Details Help

(All fields marked with * are mandatory)

List Of Invoices

	Invoice Number	Invoice Date	Invoice Value	Invoice Currency	
<input type="checkbox"/>	INV001	05/03/2021	1000	INDIAN RUPEE	Upload Items

Invoice Details

Invoice No. *

Invoice Value *

Invoice Date *

Nature Of Transaction *

Invoice Currency *

Exchange Rate

Duty Amount as per ARE-1

IGST Amount

Compensation Cess Amount

As already implemented for Supply under Payment of IGST, request level Taxable Value, IGST duty and Compensation Cess details will be auto-populated in General Details tab for Supply under Bond / LUT also.

DTA Unit Address Line1 *

DTA Unit Address Line2

DTA Unit Address Line3

DTA Unit City

DTA IE Code

DTA Unit PIN

DTA Unit PAN

Type Of DTA Unit

GST Details

Is DTA Supplier Registered under GST? Yes No

DTA GSTIN UIN

If DTA Supplier is registered under GST, either of DTA GSTIN or UIN is mandatory

Declaration of IGST

(This would apply to all invoices and items in this document)

Zero Rated Supply from GST Registered Unit under Bond or Letter of Undertaking to SEZ Unit / Developer without Payment of IGST

Bond / LUT No. * Bond / LUT Date *

Taxable Value in INR IGST Duty Amount

Compensation Cess Amount

This is to declare that IGST / Compensation Cess has not been collected by DTA Supplier from SEZ Unit / Developer

Also, these IGST details will be displayed on Confirmation Screen and Print of DTA Procurement and DTA Procurement with Export Benefit requests. It will be shown in GST paid flag as “N”

Confirmation -- Webpage Dialog

IGST Details

Zero Rated Supply from GST Registered Unit under Bond or Letter of Undertaking to SEZ Unit / Developer without Payment of IGST
This is to declare that IGST / Compensation Cess has not been collected by DTA Supplier from SEZ Unit / Developer

Details of Invoices & Items being supplied by DTA Supplier to SEZ unit

Request ID		292100000393		SEZ Noting No.		BLUT050321		SEZ Noting Date		05/03/2021	
DTA Supplier GSTIN & (State Code)		24FFFFF1111F11(24)		Bond / LUT No.				Bond / LUT Date			
Invoice Sr. No: 1	Invoice No.: INV001	Invoice Date: 05/03/2021	INCOTERM:	Invoice Value in Currency Used: 1000	Invoice Currency: INR	Exchange Rate: 1	Invoice Value in INR: 1000				
FOB Value:	Freight:	Insurance:	Commission:	Discount:	Other Deduction:	Nature of Payment:					

Item. Sr. No	CTH & Item Description	Taxable Value in INR	IGST Notn No. & Sl. No.	IGST Rate (%)	IGST Amount	Compensation Cess Notn No. & Sl. No.	Compensation Cess Rate (%)	Compensation Cess Amount	Whether IGST Paid [Y/N]
1	84011000-Item Desc 1	1,000.00	001/2017 (III308B)	18.0000	180.00	001/2017 (56)	0.0000	0.00	N
	Total	1,000.00			180.00			0.00	

RES and Item Upload – In case of RES Upload for DTA Procurement and Item Upload for DTA Procurement and DTA Procurement with Export benefit modules, fields are already available for Taxable Value, IGST and Compensation Cess details, however the data entered in Taxable Value, IGST and Compensation Cess fields in the upload files is ignored in case of IGST declaration is “Supply under Bond / LUT”. These details will now be considered for calculation of Taxable Value, IGST and Compensation Cess amounts in case of both Supply under Payment of IGST as well as Supply under Bond / LUT.

Old DTA Procurement, DTA Procurement with Export Benefit and DTA Service Procurement Form requests which are already submitted and customs user sends back such requests to entity users with Raise Query, then entity user will be required to update the IGST and Compensation Cess details for all the items in that request.

DTA Procurement (Services): IGST and Compensation Cess details (rate) are also applicable in DTA Service Procurement Form (DSPF) module when user has declared Supply under Payment of IGST and these details are non-mandatory when user has declared Supply under Bond / LUT.

Now user will be required to enter IGST and Compensation Cess rate in case of Supply under Bond / LUT also.

Revised Invoice Upload macro has been made available on SEZ Online portal under Downloads sections. This macro will prompt user if IGST / Compensation Cess rate are missing and user is trying to generate the upload file.

In case of already generated upload files where IGST and Compensation Cess rate are missing, if user tries to upload such old files then system will show below error while uploading.

City/ Town / Village :	SEZ Unit NUA010121 Adc	LOA Number :	NDML_LOA/NUA-010121/
State :	Arunachal Pradesh	LOA From Date :	02/01/2021
PIN :	456465	LOA Valid Upto Date :	10/04/2024
IE Code :	CGRPK3746C	LOA Type :	Service Oriented

Invoice Details
Invoice Upload is cancelled, due to the following errors:
IGST Rate is mandatory in record 1.
IGST Rate is mandatory in record 2.
Error in Saving the File.

After the successful invoice file upload, the corresponding details will be displayed on UI, Confirmation Screen and Print as shown in the below screenshots.

Invoice Details

Upload Invoice Details Browse...

Invoice Details

Sr.No.	DTA Supplier Name	DTA Supplier GSTIN/UIN	Service Accounting Code and Service Description	No. of Invoices	Amount in INR	IGST Amount
1	dta test d	35habps8234k1z1	995411-General Construction services of single dwelling or multi dwelling or multi-storied residential buildings	1	40000.00	9200.00
2	dta test c	35habps1234k1z1	995421-General construction services of highways, streets, roads, railways and airfield runways, bridges and tunnels	1	30000.00	6900.00
3	dta test b	24afmps1334k1z1	995413-General Construction services of industrial buildings such as buildings used for production activities (used for assembly line activities), workshops, storage buildings and other similar industrial buildings	1	20000.00	4600.00
4	dta test a	36afmps1234k1z1	99990-Services provided by extraterritorial organizations and bodies.	1	10000.00	2300.00
5	dta test e	35hbpps8234k1z1	995414-General Construction services of commercial buildings such as office buildings, exhibition & marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings.	1	-5000.00	-1900.00

Details Of Invoices Uploaded By -

DTA Supplier Name : GSTIN/UIN of DTA Supplier : DTA Supplier Address :

Sr No	SEZ Online Reference Number	Invoice Type	Invoice Number & Invoice Date	Amount in INR	SAC	Service Description	Zero Rated Supply	LUT/ Bond/ Challan Number & Date	IGST and IGST Compensation Cess details	Invoice Payment Details and Date	DOC Approved Service Description
1	4138	Invoice	1233 02/12/2019	10000.00	99990	Services provided by extraterritorial organizations and bodies.	Supply under Bond/LUT	26082020 02/08/2020	IGST 18.00% - Rs.1800.00 IGST Compensation CESS 5.00% - Rs.500.00	axdzc 23/12/2019	Accommodation service

Declaration

It is declared, herewith that our SEZ Entity SEZ Unit NUA010121 LTD has availed the above detailed services from GST Registered Dealers for our Authorised Operations as per our LOA. The Services are eligible to be availed by us as a Zero Rated Service under the GST Law and Procedure.

Duty Amount calculated in case of Supply under Bond / LUT also will be shared with GSTN.

5 Enhancement in Form C1 and Form C2

Changes in Form C1 –

In Free Form, Form C1 Application Name has been revised from “Form C1- Application for Extension of Formal Approval Granted” to “Form C1 - APPLICATION FOR EXTENSION OF VALIDITY OF FORMAL APPROVAL GRANTED UNDER RULE 6(2)(a) [Refer rule 6(2)(a) and 6(1)(a)]”

The following details on Form C1 will be auto-populated from the corresponding SEZ Developer Regularization (SRG)/New SEZ Developer Application (NSA) request, if available, in case of SEZ Developer entity filing this Free Form request.

- Type of Special Economic Zone (Multi Product/Sector Specific)
- Special Economic Zone Sector
- Whether SEZ has been Notified?
- If YES, Date of Notification

Application Details

Application Details
Help

(All fields marked with * are mandatory)

Form Type *

Application *

Form C1 - APPLICATION FOR EXTENSION OF VALIDITY OF FORMAL APPROVAL GRANTED UNDER RULE 6(2)(a) [Refer rule 6(2)(a) and 6(1)(a)]

DC Name :	<input type="text" value="DADAR"/>	Sez Name :	<input type="text" value="PSEZ1n"/>
Entity Name :	<input type="text" value="srg2112h Applicant Firm"/>	Entity Address :	<input type="text" value="Special Economic Zone Address, Thane, Maharashtra, India, 400000"/>
LOA Issued for :	<input type="text" value="Developer"/>	Letter of Approval No :	<input type="text" value="F.9/SRG_CRG-LOA-5000/XYZ/PSEZ1/30-TST"/>
Type of Special Economic Zone(Multi Product/Sector Specific) * :	<input type="text" value="Special Economic Zone for Multi Product"/>	Special Economic Zone Sector * :	<input type="text"/>

approval?

Date upto which Extension has been sought *

Proposed Time Frame for Completion if the Project *

Whether SEZ has been Notified YES NO

If Notified has the demarcation order into processing and non-processing area been issued by Development Commissioner YES NO

If YES, Date of Notification

Please list out the other steps which have been taken for implementation of the project within the stipulated time frame of 3 years. List the default operations carried out like preparation of the site, boundary walls, administrative block, electrification, roads, water pipelines, other authorized activities etc. for implementing the Special Economic Zone. Please give descriptive details *

steps 1 2 3 4 5

These details will be populated from corresponding SEZ Developer (SRG/NSA) application records. These fields will be editable and users can change the default populated values, if necessary.

This revised Application Name will be displayed on Confirmation Screen and Print of Form C1 request.

Changes in Form C2 -

Form C2 Application Name has been revised from “Form C2- Application for Extension where in Principal Approval Granted” to “Form C2 - APPLICATION FOR EXTENSION OF VALIDITY OF IN-PRINCIPLE APPROVAL GRANTED UNDER RULE 6(2)(b) [Refer rule 6(1)(b) and 6(2)(b)]”

Reports

- Bill of Entry
- DTA Sales/Deemed Exports
- DTA Procurement
- DTAPEX
- DTA Services Procurement Form
- Intra SEZ Transfer
- Shipping Bill
- Sub Contracting
- Temporary Removal
- Zone to Zone Transfer Form
- Entity Details
- Online Duty Payment
- Authorised Operations
- Update Part Consignment Request
- Applications
- Prepare Monthly Reports
- LUT
- View Digitally Signed Files
- Rewarehousing Completion

Application Details

Application Details Help

(All fields marked with * are mandatory)

Form Type *

Application *

Form C2 - APPLICATION FOR EXTENSION OF VALIDITY OF IN-PRINCIPLE APPROVAL GRANTED UNDER RULE 6(2)(b) [Refer rule 6(1)(b) and 6(2)(b)]

DC Name : Sez Name :

Entity Name : Entity Address :

LOA Issued for : Letter of Approval No :

Type of Special Economic Zone(Multi Product/Sector Specific) * Special Economic Zone Sector *

Letter of Approval Issue Date : Letter of Approval Expiry Date :

The following details on Form C2 will be auto-populated from the corresponding SRG/NSA request in case of SEZ Developer entity filing this Free Form request.

- Type of Special Economic Zone (Multi Product/Sector Specific)

- Special Economic Zone Sector

Since these details are not applicable for Co-Developer entity, these details will be populated from corresponding Developer (SRG/NSA) entities only. These fields will be editable and users can change the default populated values as per their requirement.

The data selected in the following existing dropdown field “Number of Times Extension Sought” will be displayed on the confirmation screen of Form C2 request. A new field has been added on the confirmation screen for this purpose – “Whether the request is for first extension or for second extension”.

Letter of Approval Issue Date :	26-02-2018	Letter of Approval Expiry Date :	
Date of grant of In-principal Approval *	04/03/2018	Expiry date of In-principal Approval *	04/03/2022
Number of Times Extension Sought *	2		
whether application for extension has been made before the expiry date of present formal approval? *		<input type="radio"/> YES <input checked="" type="radio"/> NO	
If YES, Date of application of extension		Date up to which Extension has been sought *	
Total Proposed area of the Land (in hectares) for SEZ		Land Acquired so far (in	

DC Name:	ankita		
SEZ Name:	NSA26218		
1. Entity Name:	NSA26218		
Entity Address:	Special Economic zone address 1,Special Economic zone address 2, Special Economic zone address 3,city, Maharashtra,India,400601		
2. LOA Issued for:	Developer	LOA No.:	NSA26218_LOA_Number
LOA Issue Date:	26-Feb-2018	LOA Expiry Date:	
3. Type of SEZ:	Special Economic Zone for Multi Product	SEZ Sector :	ABCD
4. Date of grant of In-principal Approval:	04-Mar-2018		
5. Expiry date of In-principal Approval:	04-Mar-2022		
6. Whether application for extension has been made before the expiry date of present formal approval? :	NO		
If YES Date of Application of extension:			
7. Date up to which Extension has been sought:	04-Mar-2021		
8. Whether the request is for first extension or for second extension:	2		
9. Total Proposed area of the Land (in hectares) for SEZ:	1112.000000		
10. Land Acquired so far (in hectares) :	111.000000		
11. Estimated time required for acquisition of the balance land :	3 Months		
Reason for seeking extension:			
12. Reason for seeking extension 1234			

This revised Application Name will be displayed on Confirmation Screen and Print of Form C1 request.