



The DGFT Relaxes the Submission of "Bill of Export" to SEZ Units for EPCG Authorisation

The Directorate General of Foreign Trade (DGFT) has issued a Clarification Notification, Policy Circular No. 39 dated 27th July 2022, which states the relaxation for the provision of the submission of the "Bill of Export", which was required to be submitted as evidence of export obligation discharge for the supplies made towards the SEZ Units in regard to EPCG Authorisation through.

The requirement for the submission of the "Bill of Export" for the supplies to be made to the SEZ is regulated under the Foreign Trade Policy. In accordance with Para 2.58 of FTP 2015-2020 which has been extended up to 30th September 2022, the DGFT has declared to be relaxed specifically for supplies made prior to 1st April 2015.

For the purpose of discharge of the export obligation, the Export Promotion Capital Goods (EPCG) Authorisation, for the supplies made to SEZ Units which are prior to 1st April 2015, the exporters are required to submit a piece of corroborative evidence as a substitute for the "Bill of Exports". The substitute documents are mentioned below -

- ARE - I Form that is to be duly attested through the Jurisdictional Central Excise Authorities of EPCG Authorisation Holder.
- Evidence of Receipt for the supplies to be submitted by the SEZ.
- Evidence of payment made by the SEZ Unit to the EPCG Authorisation Holder.



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