

**SPECIAL ECONOMIC ZONES RULES, 2006**

Rule 24 - RULE 24

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(1) The procedure for grant of drawback claims ¹[***] to a Developer or Unit shall be as under:

(a) Drawback Claims:

The triplicate copy of the assessed Bill of Export ²[or a similar equivalent document as in case of export specified under Goods and Services Tax laws,] shall be treated as the drawback claim and processed in the Customs section of the Special Economic Zone and the Specified Officer shall be the disbursing authority for the said claims:

Provided that the Specified Officer shall follow the ³[Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time], circulars and instructions made in this regard to sanction of duty drawback claims and the interest on delayed payments.

⁴[***]

⁵[(2) Where a Bill of Export has been filed under a claim of drawback or any other similar scheme laid down under the Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time, the Unit or Developer shall claim the same from the Specified Officer and in case the Unit or Developer does not intend to claim such benefit, a disclaimer to this effect shall be given to the Domestic Tariff Area supplier for claiming such benefits:

Provided that the aforesaid benefits may be claimed by Domestic Tariff Area supplier from their jurisdictional Goods and Services Tax or Central Excise Commissioner, as the case may be.

(3) Drawback or any other similar benefit under the Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time, against supply of goods by Domestic Tariff Area supplier shall be admissible where payments for the supply are made from the Foreign Currency Account of the Unit:

Provided that the reimbursement of duty in lieu of drawback or any other similar benefit scheme against supply of goods by Domestic Tariff Area supplier to Special Economic Zone developers shall be admissible even if payment is made in Indian Rupees and reimbursement of duty in lieu of drawback or any other similar benefit against supply of goods to Special Economic Zone developer shall be made as per the procedure specified by the Central Government under the Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time.]

⁶[Provided further that in case of supplies from Domestic Tariff Area to foreign suppliers in Free Trade and Warehousing Zone, the drawback or any other similar benefit Scheme shall

be admissible where the payments are made in foreign currency by the foreign supplier to Domestic Tariff Area subject to sub-rule (5) of rule 18 of the said rules.]

1. Omitted by the Special Economic Zones (Amendment) Rules, 2018 vide Notification No GSR909(E) dated 19.09.2018 the previous text was :-

"and Duty Entitlement Pass Book credit"

2. Inserted by the Special Economic Zones (Amendment) Rules, 2018 vide Notification No GSR909(E) dated 19.09.2018.

3. Substituted by the Special Economic Zones (Amendment) Rules, 2018 vide Notification No GSR909(E) dated 19.09.2018 for the following :-

"Customs and Central Excise Duties Drawback Rules, 1995"

4. Omitted by the Special Economic Zones (Amendment) Rules, 2018 vide Notification No GSR909(E) dated 19.09.2018 the previous text was :-

"(b) Duty Entitlement Pass Book Credit:

An application for grant of Duty Entitlement Pass Book credit for supplies from Domestic Tariff Area to a Unit or Developer may be made by the Domestic Tariff Area Supplier or the Unit or Developer in the format prescribed under the Foreign Trade Policy."

5. Substituted by the Special Economic Zones (Amendment) Rules, 2018 vide Notification No GSR909(E) dated 19.09.2018 for the following :-

"(2) A Unit or Developer shall file application for Duty Entitlement Pass Book claim with the Development Commissioner concerned or the Domestic Tariff Area supplier may claim the same from the concerned Licensing Authority of the Office of the Directorate General of Foreign Trade or the Development Commissioner concerned."

6. Inserted by Special Economic Zones (Amendment) Rules, 2020, vide Notification No. GSR678(E), dated 23.10.2020.