

Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan, Akbar Road, New Delhi  
Policy - 4 Division

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Policy Circular No. 04 /2024

Dated: 3<sup>rd</sup> June 2024

To

All Regional Authorities of DGFT  
All Exporters/Members of Trade  
All Custom Authorities

**Subject: Relaxation in the provision of submission of 'Bill of Export' as evidence of export obligation discharge for supplies made to SEZ units in case of Advance Authorisation.**

Para 4.21 (iv) of FTP specifies that the authorisation holder needs to file Bill of Export for export to SEZ unit/developer/co-developer in accordance with the procedures given in SEZ Rules. As per Para 4.24 (b) of FTP the above Para 4.21 shall apply to DFIA also.

2. In line with above FTP provision, in case of supplies made to SEZ units under Advance Authorisation/DFIA, Sl. No.2(a)(ii) of 'Guidelines for Applicants' in ANF-4F (Application for Redemption) and Sl. No.5(b) of 'Guidelines for Applicants' in ANF-4G (Application for Transferable DFIA) prescribe the following documents:

**"...EP copy of the shipping bill(s) containing details of shipment effected or bill of export in case of export to SEZ..."**

3. This Directorate is in receipt of representations from Industry highlighting hardships to Exporters in complying with this requirement. This issue has been examined. In exercise of powers vested with the Competent Authority in terms of Para 2.59 of the FTP, it has been decided to relax this requirement of submission of 'Bill of Export' in case of exports made to SEZ unit/developer/co-developer under Advance Authorisation/DFIA, for all such supplies made prior to 01.07.2017.

4. Accordingly, for the purpose of fulfillment of export obligation under Advance Authorizations/DFIA Schemes, in case of supplies made to SEZ unit/developer/co-developer prior to 01.07.2017, the exporter may submit the following corroborative evidence in lieu of 'Bill of Exports':

- ARE-1 (showing the Advance Authorisation No./DFIA file No. and) duly attested by jurisdictional Central Excise/GST Authorities of AA holder/DFIA Exporter
- Evidence of receipt of supplies by the recipient in SEZ
- Evidence of payment made by the SEZ unit to the AA/DFIA exporter as per Para 4.21 of FTP.

5. This Policy Circular is issued with the approval of DGFT.

  
(K M Harilal)

Joint. Director General of Foreign Trade