

FOREIGN TRADE CIRCULAR

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Body

**Policy Circular No. 43 /2015-2020, Dated 27th July, 2022**

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade Udyog

To

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

Subject: Relaxation in provision of submission of 'Bill of Export' as an evidence of export obligation discharge for supplies made to SEZ units in case of EPCG Authorization-reg

The requirement of submitting 'Bill of Export' for supplies made to SEZ is prescribed under the Foreign Trade Policy. Recently, the requirement of submission of Bill of Export for supplies made to SEZ in case of Advance Authorisation has been relaxed vide Policy Circular No. 39 dated 07.06.2022.

2. The issue has been examined and in terms of Para 2.58 of the FTP 2015-2020 (extended up to 30.09.2022), it has been decided to relax the condition of requirement of submission of 'Bill of Export' in case of exports made to SEZ units under EPCG Authorization, for all such supplies made prior to 01.04.2015.

3. Accordingly, for the purpose of discharge of export obligation under EPCG Authorizations, in case of supplies made to SEZ units prior to 01.04.2015, the exporters can submit corroborative evidence in lieu of 'Bill of Exports' such as:

- a. ARE-I form duly attested by jurisdictional Central Excise authorities of EPCG authorization holder.
- b. Evidence of receipt of the supplies by the recipient in the SEZ.
- c. Evidence of payment made by the SEZ unit to the EPCG authorization holder.

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

(Randheep Thakur)

Joint. Director General of Foreign Trade