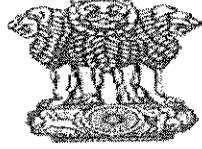


भारत सरकार
वाणिज्य और उद्योग मंत्रालय
विकास आयुक्त कार्यालय
मिहान- विशेष आर्थिक क्षेत्र
केंद्रीय सुविधा भवन, गाँव- खापरी
नागपुर 441108-



सत्यमेव जयते

Government of India
Ministry of Commerce and Industry
Office of the Development Commissioner
MIHAN - Special Economic Zone
Central Facility Building
Village - Khapri, Nagpur – 441 108 (MH)

Tel: 0712 – 2815646 / 2815634 Fax: 0712 – 2815636

E-mail: dc-mihansez@gov.in

F. No. S/1-Misc –13/ Gate Control/2022-23/MIHAN-SEZ/316 Date - 17.06.2022
22/06/2022

To,

All SEZ Units,
SEZ MIHAN,
Nagpur – 441108.

Sir/Madam,

Subject:- Removal of Laptops/Desktop Computers and details of the Compliance Authority – **reg.**

With reference to the above subject, it is informed that it is observed that some Units have removed the laptops/Desktop Computers without fulfilling the procedure laid down in Rule 51 of the SEZ Rule, 2006 viz without issuing TR Challan/Certificate issued to employee and endorsed to SO (as per Rule 51(7) of SEZ Rule for removal of Laptop computers).

2. For reference, Rule 50 and Rule 51 of SEZ Rules, 2006 are stated as under:-

50. Temporary removals to Domestic Tariff Area —

(1) The Unit may temporarily remove following goods to Domestic Tariff Area without payment of duty, namely:— (a) capital goods and parts thereof for repairs and return thereof; (b) goods for display, export promotion, exhibition and return thereof; (c) goods for job work, test, repair, refining and calibration and return thereof; (d) laptop or notebook computers or video projection systems for use by authorized employees of a Unit or Developer; (e) any other goods with the prior approval of the Authorized Officer.

(2) A Unit may transfer goods to Domestic Tariff Area or abroad for repair or replacement or testing or calibration, quality testing and research and development purposes under intimation to the Specified Officer and on maintenance of records for movement of such goods.

(3) A Unit may transfer goods for quality testing or research and development purposes, to any recognized laboratory or institution, without payment of duty, on giving an undertaking to the authorized officer for the return of such goods: Provided that if such goods have been consumed or destroyed in the process of testing or at the time of research and development, a certificate from the laboratory or institution to that effect shall be furnished to the Specified Officer by the Unit.

51. Procedure for temporary removals in Domestic Tariff Area —

(1) Removal of goods for the activities covered under sub-rules (1) to (3) of rule 50 shall be undertaken by the Unit on the cover of serially numbered pre-authenticated challans, authenticated by the Managing Director or owner or working partner or the Company Secretary or by any person duly authorized in this behalf by the company or owner or working partner.

(2) Before making use of pre-authenticated serial numbered challans, the serial numbers of the same shall be intimated to Authorized Officer.

(3) Identification marks, namely, make and model and serial number and specification of the goods received back after such test or repair or calibration or re-engineering or re-conditioning should match with those mentioned in the pre-authenticated challan issued by the authorized

representative of the Unit and signed by the Authorized Officer at the time of taking out such goods into Domestic Tariff Area.

(4) The goods shall be brought back to the Special Economic Zone within one hundred and twenty days from the date of taking the goods out of the Special Economic Zone or within such extended period as may be permitted by the Specified Officer.

(5) If a Unit fails to bring back the goods into Special Economic Zone within the period specified in sub-rule (4), the duty applicable on such goods shall be paid by the Unit.

(6) Subject to the provisions in sub-rule (1), the Unit may remove goods, including capital goods, to another Unit in the same or in another Special Economic Zone, or to Export Oriented Unit or to Electronic Hardware Technology Park Unit or to Software Technology Park Unit or Biotechnology Park Unit or to a Domestic Tariff Area Unit for test or repairs or calibration or re-engineering or re-conditioning and return: Provided that transfer of goods within the same Special Economic Zone shall be undertaken on maintenance of records by the supplying and receiving units.

(7) A Unit may take out laptop computers and video projection system(s) out of the Special Economic Zone temporarily for use by the authorized employees of such unit subject to following procedure, namely:—

(a) Unit shall account for the laptop computers or video projection system(s); 75

(b) Unit shall issue a certificate authorizing the employee by name and giving the full specification, namely, serial number and model number and make of the laptop computer and video projection system intended to be taken outside the processing area temporarily and a copy of the certificate shall be endorsed to Specified Officer and acknowledgement received by the Unit;

(c) Unit shall maintain a record of such certificate of authorization issued under clause (b) for temporary removal of laptop computer or video projection system.

3. Therefore, details of all the Laptops/Desktop Computers removed out of SEZ without fulfilling the procedure laid down in Rule 51 of the SEZ Rules, 2006 are required to furnish to this office within 15 days from the receipt of this letter in the following format:-

Sr. No.	Laptop /Desktop	Model No.	Procurement Value	Date of Removal	Whether received back inside the SEZ	Date of Receipt (back) to SEZ, if taken back	Whether available for verification, if taken back inside SEZ

4. Further, it is also noticed that different Units are adopting different practices for temporary removal of Laptops for use by their Authorized employee under Rule 51(7) of SEZ Rule, 2006. In this regard, following procedure is required to be followed by all SEZ Units/Co-developer/Developer (herein referred as SEZ Units to avoid repetition) for temporary Removal of the Laptops (which are domestically procured under zero rated supply/imported under duty exemption) including permission for frequently bringing in/taking out the Laptops from MIHAN SEZ area for use by the Authorized employee till further instructions are issued in this regard:-

- a. SEZ Units may allow to take out laptops out of SEZ on temporary basis for use by their authorized employee.
- b. SEZ Units shall maintain the account of such temporarily removed laptops.

- c. SEZ Units shall issue a certificate to their employee authorizing him/her to take the laptop out of processing area on temporary basis. The certificate must indicate the name of employee, full specification of the laptop (name, make, S.N., Model No., duration of possession etc.) in the prescribed format enclosed herewith.
- d. Units may submit such certificate to concern Specified Officer in SEZ Online System through "Free Form". In case of long list of employees they can upload the same in PDF file in the attachment. A printout of the same will be kept in the office File of Customs for record purpose.
- e. Employees taking the laptops out of processing area must carry the certificate issued by the Units and copy of "Free Form" submitted to S.O. In absence of the Certificate, the Laptops will not be allowed to take outside SEZ Gate.

5. For the Laptops procured on payment of Duty/IGST by the SEZ Unit/Co-developer/Developer or the same owned by the Employee of the SEZ Unit/Co-developer/Developer, the Unit are required to comply all the procedure mentioned at Para 04 above except the procedure mentioned at para - 4(d). In absence of the certificate, it may give scope to presume that the Laptop being carried outside SEZ is the one procured on duty exemption and therefore, the same may not be allowed to take outside SEZ. Further, the certificate must carry the declaration that the Laptop is procured on payment of Duty or owned by the individual employee as the case maybe. The Unit is directed to maintain the records and the same may be made available for verification to the Authorities.

6. It is also brought to the notice of all concerned that for Temporary removal of the Desktop Computers, the Unit is required to file Temporary Challan and comply the procedure laid down in the Rule 51 of SEZ Rules, 2006. Further, if Duty exempted Laptops are removed for repair purpose or otherwise other than the purpose mentioned at para 04 of this letter, the procedure established at Rule 51 of SEZ Rules viz filing of TR Challan, taking extension if not received within 120 days etc is required to follow.

7. In case of any difficulty faced by the SEZ Units/Developer/Co-developer, the same maybe brought to the notice of the undersigned.

8. All Units/Co-developers/Developer are required to sensitize their staff/employee about the above procedure for removal of the Laptop Computers and maintain the strict compliance of the same.

9. In addition to the above, details of the Compliance Authority of SEZ Rules are required to be submitted to this Office on mail ID (dc-mihansez@gov.in) at the earliest in following format:-

Sr. No.	SEZ Unit Name	Name of the Compliance Authority of SEZ Rules	Official mail ID	Mobile Number

This issues with the direction and approval of the Development Commissioner, MIHAN SEZ.


17/6/22

(P. Panduranga Rao)
Specified Officer,
MIHAN SEZ, Nagpur - 441108.

Format of Certificate for removal of Laptop Duty exempted/supplied zero rated is as under:-

Letter head of the Unit/Developer/Co-developer

To whomsoever it may concern

This is to certify that following user/users is/are the authorized employee of M/s.....
(Unit/Developer/Co-developer Name). He/She/They (as the case maybe) is/are taking out Laptop out of SEZ premises on temporary basis for use in authorized operation or is/are permitted to bring in & take out from MIHAN, SEZ on daily basis.

The details of the Laptop/Laptops are as under:-

Sr. No.	Employee Name	Employee ID Cards	Validity	Brand of the Laptop	Laptop Model Number	Serial Number	Procurement Details		Remarks, if any
							Request ID	Invoice Number & Date	

Stamp and Signature of the Authorized signatory of Unit/Developer/Co-developer.

*Format of Certificate for removal of Laptop on procured on payment of Duty or owned by the Employee
(as the case maybe) is as under:-*

Letter head of the Unit/Developer/Co-developer

To whomsoever it may concern

This is to certify that following user/users is/are the authorized employee of M/s.....
(Unit/Developer/Co-developer Name). The following Laptop/Laptops is/are procured by our Company on
payment of Duty or the following Laptop are owned by the following employee/employees. He/She/They
is/are allowed to bring in & take out the Laptop from SEZ Area on daily basis.

The details of the Laptop are as under:-

Sr. No.	Employee Name	Employee ID	Brand of the Laptop	Laptop Model Number	Serial Number	Configuration	Remarks, if any

Stamp and Signature of the Authorized signatory of Unit/Developer/Co-developer.