

भारत सरकार
वाणिज्य और उद्योग मंत्रालय
विकासआयुक्तकार्यालय
मिहान-विशेषआर्थिकक्षेत्र
केंद्रीयसुविधाभवन।गाँव- खापरी
नागपुर-441108



Government of India
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Office of the Development Commissioner
MIHAN - Special Economic Zone
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F.No.CUS(VIII)48/2018-19/MIHAN-SEZ/482

Date: 28.10.2021

Public Notice No. 04/2021-22

Sub: Procedure for filing documents in SEZ Online for DTA Procurement of Services by SEZ Units/Developers/Co-Developers for Authorised Operation in SEZ as per Rule 89 of CGST Rules, 2017- regarding

Attention of all Units /Developer/Co-Developer of MIHAN-SEZ is drawn toward the Meeting held on 17.09.2021 in the presence of the undersigned and the Specified Officer, Sr. Authorised Officer, Authorised Officer, Assistant S.O. and all the representative of the SEZ unit and Co-Developer of the SEZ MIHAN, Nagpur.

02. The meeting was called for streamlining the pending requests of processing of DTA Service Procurement Form (DSPF) filed by the SEZ Unit and Developer and to make a simplified procedure for filing of DSPF.

03. All the concerned are agreed that the following documents will be submitted for processing of pending DTA service Procurement Form (DSPF) (i.e. Services Invoices up to 31.03.2021) to the Specified officer as a one time measure to process long pending applications.

- (i) Invoice issued under Rule 46 of Central Goods and Service Tax, Rules 2017 for the particular services, wherein mentioning of all details as mentioned in the Rule 46 (including the proviso) of Central Goods and Service Tax, Rules 2017 for SEZ supply for Authorised Operation and such invoice should be duly endorsed by the Authorised representative of the SEZ Developer/Unit.
- (ii) Payment proof or copy of Bank statement or Ledger for the receipt of particular service alongwith a Chartered Accountant Certificate certifying that the services mentioned in the invoices were utilised by the unit or Developer for carrying on the Authorized Operations in the SEZ unit and payment for the same has been made from the account of the unit/Developer/Co-Developer.
- (ii) Purchase Order/Work Contract made for supply of such services.
- (iv) In addition to the above-prescribed documents, the SEZ Unit/ Developer/ Co-Developer shall submit the following additional information in relation to Work Contracts Services entered by them:-
 - (A) Break-up of the Work Contract price into Cost of goods and cost of services viz.
 - (a) Approximate Contract Value attributable to supply of Goods/material covered by the said contract and
 - (b) Approximate Contract Value attributable to supply of service/labour covered in the said contract.

- (B) Details of goods/materials procured by the Service Contractor/sub-contractor and received by the unit /Developer from various vendors of the Service Contractor/sub-contractor for execution of the Service Contract in the proforma – G & S enclosed herewith in soft copy, alongwith original documents.
- (C) Breakup of the Invoice –price into Cost of Goods and Cost of Services to be indicated as a percentage of the invoice value in respect of each of the service Invoices for which certification has been requested.

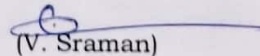
04. As regard, the services received or service invoices issued on or after 01.04.2021, the procedure to be followed for filing of DSPF is as under -:

- (a) A statement containing the number and date of invoices.
- (b) For Zero rated Supplies of Services, copies of invoices as prescribed under GST Act & Rules from a GST registered supplier under a valid BOND/LUT. The details of BOND/LUT should be clearly mentioned on the Invoices and the same should be duly endorsed by the SEZ Developer / Unit showing the receipt of services by the SEZ Developer / Unit.
- (c) For IGST paid supplies of Services, copies of invoices as prescribed under GST Act & Rules from a GST Registered supplier, with IGST paid amount clearly mentioned on the Invoice and should be duly endorsed by the SEZ Developer / Unit.
- (d) In all other cases of supply to SEZ Developer / Unit (Not related to their authorized operations) the supplier has to charge IGST on such supplies of Goods / Services.
- (e) In addition to the above-prescribed documents, the SEZ Units/ Developer/ Co-Developer shall submit the documents mentioned in the para 3(iv) above in relation to the “Works Contracts Services” entered by them.
- (f) It is also directed that the Developer / Units should properly maintain the records of all such supplies for verification by proper officer.

06. In terms of Rule 89 of the Central Goods and Service Tax, Rules 2017 for the endorsement of service invoices by the Specified Officer, service invoices pertaining to services supplied for authorized operations should only be submitted in addition of above documents.

07. It is also clarified that every Developer as mentioned in the Section 26 of the Special Economic Zone Acts, 2005 includes the Co-Developer also.

08. The Public Notice No.01/2021-22 dated 09.06.2021 is modified to the extent of above and the other condition/procedure mentioned therein shall also be adhered too.


(V. Sraman)

Development Commissioner,
MIHAN-SEZ, Nagpur.

Copy to:

- 1) The Developer i.e. MADC Ltd., MIHAN-SEZ, Nagpur
- 2) All the Co-Developers of MIHAN-SEZ, Nagpur
- 3) All the Units in MIHAN-SEZ, Nagpur
- 4) Notice Board of DC's Office.
- 5) Guard File.

FORMAT

CHARTERED ACCOUNTANT CERTIFICATE

(On CA's Letter Head mentioning his GSTIN and other registration details)

I/We hereby confirm that I/We have examined the claim papers, books of account and the prescribed documents in respect of the claim of M/S. _____ and hereby certify that:

1. M/s. (With full registered address and IEC No.) having Letter of Approval NO. valid upto --/--/---- .

2. M/s. has received and utilized the services against the below mention invoices in the above mentioned SEZ unit for the Authorised Operation. It is also certified that M/s. has already made the payment against below mention services invoices to the supplier from their account.

Sr. No.	Name of the Supplier	Description of the Services	SAC code	Invoice No.	Taxable Value of the Services	IGST involved	Amount paid to the supplier	Date of payment

I/We, further certify that aforesaid facts are true and correct to the best of my/our knowledge and belief.

(Signature of CA)

With Seal and Stamp
Regn No.

Name & Address of the CA Firm	
Membership No. of the CA	
GST Number	
Firm Registration Number (FRN)	
Phone No	
Email ID	
Date	
Place	

PROFORMA 'G' FOR WORK CONTRACT SERVICES AS PER PARA 3(IV)B OF PUBLIC NOTICE NO.---/2021-22

Name of Developer/Unit and address(LOA-wise to be given separately) availing the services:

Goods suppliers Name with Address	Supplier's GSTIN No.	Invoice /Bill of Supply Number & Date	Description of Goods- HCN Code	LUT/Bond No./Date if applicable	Taxable value of Invoice in Rs.	Taxable value paid in Rs.	Amount of IGST	Whether for authorized Operations Yes/NO	Whether IGST paid or not
1	2	3	4	5	6	7	8	9	10

PROFORMA 'S' FOR WORK CONTRACT SERVICES AS PER PARA 3(IV)B OF PUBLIC NOTICE NO.---/2021-22

Name of Developer/Unit and address(LOA-wise to be given separately) availing the services:

Service Providers Name with Address	Supplier's GSTIN No.	Invoice /Bill of Supply Number & Date	Description of Goods- HCN Code	LUT/Bond No./Date if applicable	Taxable value of Invoice in Rs.	Taxable value paid in Rs.	Amount of IGST	Whether for authorized Operations Yes/NO	Whether IGST paid or not
1	2	3	4	5	6	7	8	9	10