

Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
Directorate General of Foreign Trade

Policy Circular No. 39/2015-20

Dated: 7 June 2022

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 Advance Authorisation.**

One of the documentary requirements prescribed under 'Guidelines for Applicants' of ANF-4F (Application for Redemption) in case of supplies made to SEZ units under Advance Authorisation, states as follows:

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

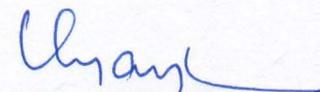
2. The above stated requirement of submitting 'Bill of Export' for supplies made to SEZ is prescribed under the Foreign Trade Policy. This requirement was challenged by several exporters before various High courts in the country on the ground of hardships suffered by them due to non-availability of this provision for the period covered upto FTP 2009-14. In most of the cases, Hon'ble Courts have granted relief to the Advance Authorisation holders.

3. Accordingly the issue has been examined and in terms of Para 2.58 of the FTP 2015-2020 (extended upto 30.9.2022), it has been decided to relax this condition of requirement of submission of 'Bill of Export' in case of exports made to SEZ units under Advance Authorisation, for all such supplies made prior to 01.04.2015.

4. Accordingly, for the purpose of discharge of export obligation under Advance Authorisations, 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-1 form duly attested by jurisdictional Central Excise/GST Authorities of AA 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 AA holder

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

  
(Vijay Kumar)

Addl. Director General of Foreign Trade

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