

K-43022/105/2025-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi
Dated 2nd January, 2026

To

The Development Commissioner
KASEZ

Subject: Clarification regarding duty liability on goods sent to DTA for testing and analysis under Rule 50(3) of SEZ Rules, 2006 – reg.

Sir,

I am directed to refer to your letter dated 04.12.2025 on the above subject and to say that Rule 50(3) of SEZ Rules, 2006 clearly states that goods can be transferred for quality testing or research development purpose without payment of duty with an undertaking to the authorized officer for the return of such goods, and in cases where such goods have been consumed or destroyed in the process, a certificate to that effect is to be furnished.

2. Further, Rule 51 provides the procedure to be followed for the temporary removals to DTA on the applicable transactions. In the instant case, in case goods are transferred for quality testing or research development purpose and consumed therein, no customs duty would be payable on such goods in terms of Rule 50(3) of SEZ Rules, 2006.
3. This issues with the approval of Competent Authority.

Yours faithfully,


(Prateek Bajpai)
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