



## Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

**Date: 01/04/2026**

**Advisory No: 17 /2026**

**Category: Customs**

**Issued by: DGoS,**

**ICES**

### **Subject: SEZ to DTA Sales at Concessional Rate – Implementation of SEZ Relief Window 2026 – reg.**

Attention of all Customs field formations is invited to the implementation of the *SEZ to DTA Relief Window 2026*, as announced in the Union Budget 2026.

2. In this regard, Notification No. 11/2026-Customs dated 31.03.2026 has been issued to facilitate SEZ to DTA sales at a concessional rate of duty. To avail of this relief, the SEZ unit is required to apply to the jurisdictional Development Commissioner. The Development Commissioner shall, thereafter, issue a certificate to eligible SEZ units that commenced production on or before 31st March 2025 and satisfy the proper officer that the goods for which exemption benefits are claimed comply with all conditions specified in the Annexure to Notification No. 11/2026 dated 31.03.2026.
3. The SEZ officer shall upload the following particulars, as contained in the certificate issued by the Development Commissioner, in the ICEGATE web form:
  - Certificate ID
  - Certificate Issue Date
  - Validity Period (From and To Dates)
  - SEZ Unit Registration Code
  - SEZ Unit IEC
  - Date of Commencement of Commercial Production
  - FOB Value for the last three financial years (Year 1, Year 2, Year 3)
  - Value of goods eligible for concessional duty under the notification
  - CTH Code(s) (multiple entries permitted)
  - Minimum Value Addition (%) (CTH-wise)
  - Status of Unit in FTWZ (Yes/No)
4. Upon completion of the above process, the SEZ unit shall be enabled to file Bills of Entry (BoE) for SEZ to DTA sales at concessional rates. A Value Ledger (CERT) shall be auto-generated in ICES, with a credit equal to 30% of the highest FOB value among the last three years.
5. The SEZ unit shall file an 'M' type Bill of Entry for such transactions, quoting the e-Sanchit IRN of the certificate issued by the Development Commissioner. The SEZ unit shall also furnish the following mandatory declarations: -

*Leveraging Technology for Serving Taxpayers*



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1. *It is hereby declared that no benefit of duty drawback or any other export benefit, as admissible under the Foreign Trade Policy, has been availed in respect of any of the inputs used in the manufacture of the said goods, either by us (the Unit in SEZ) or by the supplier of such inputs, as the case may be.*
  2. *It is hereby declared that, in the event of non-fulfilment of any of the conditions specified in the said notification, or it being found that any declaration made herein is incorrect or false, the SEZ Unit shall forthwith pay, an amount equal to the duty of customs leviable on such goods but for the exemption contained in the said notification, along with applicable interest and any other charges as may be payable under the provisions of the Customs Act, 1962 and the rules made thereunder.*
  3. *It is hereby declared that, the goods for which exemption under this notification is claimed have been manufactured by the Unit in the SEZ and have undergone a minimum value addition of 20 %.*
6. No Import General Manifest (IGM) or bond details are required to be furnished for such filings.
  7. Assessment shall be carried out by the Faceless Assessment Group (FAG). Upon assessment, an amount equivalent to the invoice value shall be debited from the CERT ledger. SEZ unit can utilize the value of CERT ledger in one or more BoE.
  8. Examination and Out-of-Charge shall be completed by the SEZ officer concerned.
  9. Detailed screenshots for processing of BoE are attached to this advisory. Further, trade under your jurisdiction may be guided suitably and officers be informed. Officers facing any difficulties or issues may email to [saksham.seva@icegate.gov.in](mailto:saksham.seva@icegate.gov.in). Trade facing any difficulties or issues may email to [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in).

This issues with the approval of the competent authority

**ASSISTANT DIRECTOR, ICES**



## Directorate General of Systems and Data Management

### CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Data Entry

30/03/2026 TEST ICES DOCUMENT ( NOT VALID )/IMPORTS 09:42:42  
 \*ENTRY\* SEEPZ SPECIAL ECONOMIC ZONE, MUMBAI 25050117  
 IEC: 048801474 CHA: SELESUBMITCH001 Mode: 7 Job No.: 1020814 Job Dt.: 30/03/2026

Item Details

ITEM NO: 1 INVOICE NUMBER 123

ITEM DESCRIPTION: TEST  
 GEN DESCRIPTION: TEST

P. UNIT PRICE: 2 QUANTITY 5000 UQC SOM  
 RITC 52084290 TOTAL COST 10000

Cust.Tariffs	CTH/CETH	Notificat.	SLNO.	Rate %	Amount Specific	Unt	F
52084290	ZYZ/2026	1		0			
Aggr Notn							
Excise Tarif							
Spl. Exc Duty (Sch ID)							
Health Duty							
Add. CVD NOTN							
NCD Duty Notn							
Cus. Edu. Cess Notn							
CEX Edu. Cess Notn							
Social Welfare Surcharge							
Other Duties		EXIM Scheme code		Svb Load (Y/N)	N	Para No	
RSP duty (Y/N)		Re-Import(Y/N)		Lic.Options(Y/N)		Policy Yr	

SEEPZ SPECIAL ECONOMIC ZONE, MUMBAI

Item L... 
  Invoice L... 
  Master L... 
  View

Invoice No	Item No	Statement Type	Statement Code	Statement Text	View Statement
		DEC	CUG00	I/We declare that the contents of this Bill of Entry for goods impo	#
		DEC	CUG01	I/We declare that the contents of the above mentioned invoice(s) e	#
		DEC	CUV01	I/We declare that all conditions or restrictions, if any, imposed by	#
		DEC	CUV02	I/We declare that the price paid or payable by the importer is as p	#
		DEC	CUV03	I/We declare that there are no payments actually paid or payable	#
		DEC	SC001	It is hereby declared that no benefit of duty drawback or any othe	#
		DEC	SC002	It is hereby declared that, in the event of non-fulfilment of any of	#
		DEC	SC003	It is hereby declared that the goods for which exemption under tl	#

