Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Date: 7th October 2026. **Category: Customs**

Issued by: ICEGATE

Subject- Movements of Goods between SEZ to SEZ on ICES – reg.

Reference is invited to introduction of Custom Automated System at SEZ locations. In this regard, system has been enhanced to allow movement of goods from one SEZ to another SEZ by filing Bill of entry in ICES. Module for filing and processing of BE for inter SEZ movement only. Intra SEZ movement will continue on ICEGATE platform. The steps required are as under:

1. Bill of Entry can be filed by supplier or buyer SEZ unit (IEC should be of buyer) with BOE type "Z" and Importer type as "B" (like "T" type for goods traded and supplied as such by SEZ) or Importer type as "F" (like "M" type for goods manufactured in SEZ and then supplied). Further, **IEC of buyer SEZ has to be filed in BOE main segment and GSTIN of buyer SEZ has to be filed in BOE CTX segment.**

2. Declaration of Buyer SEZ Unit code: If Importer Type is "B" or "F" for "Z" type BE in SEZ, Importer has to declare the following in Single window table of Bill of entry.
   Info Type: SEZ
   Info Qualifier: SEZ
   Info Text: SEZ Unit Code of buyer;

3. **In case of Traded items viz. Z type BE with imp. Type B:** In Single window control table, the filer SEZ is required to mandatorily give the details of import done by Seller SEZ under Z type BOE, for each item now being transferred to buyer SEZ.

Invoice Serial No: BE invoice Serial Number (now being filed)
Item Serial No: BE Item number against above invoice Serial number.
Control Type Code: SEZ
Control Location: Port code of Seller SEZ
Control Result code: Seller Z Type BE No. by which it was imported
Control Start Date: Seller Z Type BE Date
Control Result Text: Invoice Sr No (Seller Z Type)
Control Sl No.: Item Sr. No (Seller Z Type)
Control MSR: Quantity
Control UQC: Unit Quantity Code

For all the items in the BOE now being filed, only one record should be there in this control table giving information of the corresponding Seller Z Type BE. Also, UQC of seller's Z type BE (given in control table) should match with the UQC given at item level. The quantity declared in the BOE should be available in the ledger for that item in the Z type BOE of seller. All the sellers Z type BEs should belong to same unit where Z type with imp. type B SEZ BE is filed.

4. **In case of manufactured items viz. Z type BE with imp. Type F** - The above information is not required mandatorily.

5. No IGM details shall be required, and no duty payment shall be applicable. There will not be transshipment permit (TP).

6. After assessment and OOC by the specified **officer at supplier SEZ,** quantity ledger of Seller will be debited and new credit entry will be created in the quantity ledger of buyer SEZ. In case of B and F type importer, the bond of SEZ buyer will be debited automatically but bond of SEZ supplier unit will have to be credited by officer manually.

In case of any query, the contact details are as follows:

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