October 30, 2026

DEPARTMENT OF COMMERCE

DTA suppliers to SEZs now claim drawback from the Specified Officer

G.S.R. 962(E) substitutes rule 24(2) of the SEZ Rules, 2006: the Unit, Developer or DTA supplier claims drawback on a Bill of Export from the Specified Officer.

THE DEPARTMENT OF Commerce, Ministry of Commerce and Industry, issued notification G.S.R. 962(E), dated October 30, 2026, making the Special Economic Zones (Fifth Amendment) Rules, 2026. It was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 861, dated October 30, 2026. The Central Government made the rules under section 55 of the Special Economic Zones Act, 2005, and they come into force on the date of their publication in the Official Gazette. The notification substitutes sub-rule (2) of rule 24 of the Special Economic Zones Rules, 2006. It is signed by Vimal Anand, Joint Secretary, under F. No. K-43022/139/2025-SEZ.

KEY FACTS

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Notification G.S.R. 962(E), the Special Economic Zones (Fifth Amendment) Rules, 2026

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The new sub-rule (2) covers a Bill of Export filed under a claim of drawback, or any other similar scheme, laid down under the Customs and Central Excise Duties Drawback Rules, 2017, as amended from time to time. In that case, "the Unit or Developer or Domestic Tariff Area supplier" claims it from the Specified Officer. Where the Unit or Developer does not intend to claim the benefit, it gives the Domestic Tariff Area (DTA) supplier a disclaimer to that effect, so that the supplier can claim it.

The notification does not reproduce the earlier text. As substituted by notification G.S.R. 909(E), dated September 19, 2018, sub-rule (2) said that "the Unit or Developer" claims the benefit from the Specified Officer, gave the DTA supplier the same disclaimer route, and had a proviso: the DTA supplier could claim the benefits from its jurisdictional Goods and Services Tax or Central Excise Commissioner, as the case may be. The new sub-rule adds the DTA supplier to those who claim from the Specified Officer and has no proviso, so the route to the jurisdictional Commissioner is no longer in the rule.

The notification does not say what form the disclaimer takes, whether a claim already filed with a jurisdictional Commissioner continues there, or how the change applies to Bills of Export filed before it came into force. It does not change sub-rule (1) of rule 24, and it sets no drawback rate. Its note says the principal rules were published by notification G.S.R. 54(E), dated February 10, 2006, and were last amended by notification "G.S.R. 609(E), dated the 15th October, 2026". The Special Economic Zones (Fourth Amendment) Rules, 2026, published that day, carry the number G.S.R. 895(E).

Issued by	Department of Commerce, Ministry of Commerce and Industry
Document	Notification G.S.R. 962(E), the Special Economic Zones (Fifth Amendment) Rules, 2026
Dated	October 30, 2026

Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 861, October 30, 2026
Takes effect	The date of publication in the Official Gazette; the Gazette is dated October 30, 2026
Amends	Rule 24, sub-rule (2), of the Special Economic Zones Rules, 2006 (substituted)
Applies to	Bills of Export filed under a claim of drawback or any other similar scheme under the Customs and Central Excise Duties Drawback Rules, 2017
Who claims	The Unit, the Developer or the Domestic Tariff Area supplier
Claim made to	The Specified Officer
Disclaimer	Where the Unit or Developer does not intend to claim, it gives the Domestic Tariff Area supplier a disclaimer so the supplier can claim
Rule 24(2) before	The Unit or Developer claimed from the Specified Officer; a proviso let the DTA supplier claim from its jurisdictional GST or Central Excise Commissioner
Legal basis	Section 55, Special Economic Zones Act, 2005
Signed by	Vimal Anand, Joint Secretary
File number	F. No. K-43022/139/2025-SEZ

Rule 24(2) of the SEZ Rules, 2006, before and after

Point	As substituted by G.S.R. 909(E), September 19, 2018	As substituted by G.S.R. 962(E), October 30, 2026
When it applies	A Bill of Export filed under a claim of drawback or any other similar scheme under the Customs and Central Excise Duties Drawback Rules, 2017	The same
Who claims from the Specified Officer	The Unit or Developer	The Unit or Developer or Domestic Tariff Area supplier
If the Unit or Developer does not intend to claim	A disclaimer is given to the Domestic Tariff Area supplier for claiming the benefits	The same
Claim by the DTA supplier to its jurisdictional GST or Central Excise Commissioner	Allowed by a proviso	No proviso

The notification (PDF, 643 KB)

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