

October 15, 2026

DEPARTMENT OF COMMERCE

SEZ units may take back goods a domestic buyer does not accept

G.S.R. 893(E) substitutes rule 49(2) of the SEZ Rules, 2006: units may bring back and re-sell duty-paid goods a DTA buyer fails to take delivery of.

THE DEPARTMENT OF Commerce, Ministry of Commerce and Industry, issued notification G.S.R. 893(E), dated October 15, 2026, making the Special Economic Zones (Third Amendment) Rules, 2026. It was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 822, dated October 15, 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 49 of the Special Economic Zones Rules, 2006. It is signed by Vimal Anand, Joint Secretary, under F. No. K-43014/11/2024-SEZ.

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Rules, 2026



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The new sub-rule (2) provides that goods supplied by a Unit into the Domestic Tariff Area (DTA) on payment of duty may be brought back to the Unit in the cases it sets out. Where a DTA buyer fails to take delivery of the goods due to change in fashion, change in market conditions, or default in conditions of agreement relating to the sale, such duty paid goods are to be brought back by the Unit within thirty days from the date of clearance from the SEZ Unit. Three conditions apply: the identity of the goods is established to the satisfaction of the Specified Officer; the Unit provides evidence, to the satisfaction of the Specified Officer, that no benefits, including input tax credit, have been availed by the DTA buyer who failed to take delivery; and the Unit maintains a separate inventory of such returned goods in auditable format.

The Unit is then permitted to re-sell the goods in the DTA, either to the same buyer or to a different buyer, without any alteration of their original condition, on payment of applicable duty under section 30 of the Special Economic Zones Act, 2005, as if it is a fresh sale in the DTA. The refund of duty paid at the time of the original clearance is to be made with the appropriate authority in accordance with sub-rule (5) of rule 47, and the refund of duties on goods so received back is to be in terms of the provisions of the Customs Act, 1962.

The sub-rule also covers repairs. Where repairs are to be carried out on goods a Unit supplied to the DTA on payment of applicable duties, the goods are to be brought back to the Unit for repair within six months from the date of clearance, within such period as may be extended by the Specified Officer, or within the warranty period, whichever is later. Duty is paid on the value of repairs, and the identity of the goods must be established to the satisfaction of the Specified Officer. The notification does not reproduce the earlier text. As published in 2006 by notification G.S.R. 54(E), dated February 10, 2006, and as it still stood in the text amended up to February 2020 on sezindia.gov.in, sub-rule (2) covered only goods brought back for repair, on these same terms; none of the amendments notified since then changed rule 49. The provisions on goods a DTA buyer fails to take delivery of, their re-sale and the refund of duty were not in it.

The notification does not define change in fashion or change in market conditions, and does not say what evidence will satisfy the Specified Officer. It provides no extension of the thirty-day period; the Specified Officer's power to extend applies only to the period for repairs. It does not

say how goods brought back are to be dealt with if they are not re-sold in the DTA, and it makes no provision for goods cleared before it came into force.

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Document	Notification G.S.R. 893(E), the Special Economic Zones (Third Amendment) Rules, 2026
Dated	October 15, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 822, October 15, 2026
In force from	The date of publication in the Official Gazette; the Gazette is dated October 15, 2026
Amends	Rule 49, sub-rule (2), of the Special Economic Zones Rules, 2006 (substituted)
Applies to	SEZ Units that supply goods into the Domestic Tariff Area on payment of duty
Goods a DTA buyer fails to take delivery of	Brought back within thirty days from the date of clearance from the SEZ Unit
Reasons covered	Change in fashion, change in market conditions, or default in conditions of agreement relating to the sale
Conditions	Identity of the goods established; evidence that the DTA buyer availed no benefits, including input tax credit; a separate inventory of returned goods kept in auditable format
Re-sale	In the DTA, to the same buyer or a different buyer, without alteration of the original condition, on payment of applicable duty under section 30 of the SEZ Act, 2005, as if a fresh sale
Refund of duty	Duty paid at original clearance: with the appropriate authority under rule 47(5); duties on goods received back: under the Customs Act, 1962
Goods for repair	Within six months of clearance, a period extended by the Specified Officer, or the warranty period, whichever is later; duty on the value of repairs; identity of the goods established
Rule 49(2) before	Covered only goods brought back for repair, on the same terms
Signed by	Vimal Anand, Joint Secretary
File number	F. No. K-43014/11/2024-SEZ

[The notification](#) (PDF, 881 KB)

Source: [Gazette of India, CG-DL-E-19102026-277277](#).

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