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Public Notice No. 22/2016-17

**Subject: - Amendment in Special Economic Zones Rules 2006 with regard to
Refund, Demand, Adjudication, Review, Appeal and Audit.**

Attention of all the trade and industries is invited to the amendment made vide GSR 772 (E) dated 05.08.2016 in Special Economic Zones Rules 2006 by the Department of Commerce, Ministry of Commerce and Industry, with regard to Refund, Demand, Adjudication, Review, Appeal and Audit. These rules may be called the Specific Economic Zones Rules (Amendment) Rules, 2016.

2. The amendments made in these rules are as under:-

(i) In the Special Economic Zone Rules, 2006 (herein after referred to as the principal rules) in rule 47, after sub rule (4), the following sub-rule shall be inserted namely:-

"(5) Refund, Demand, Adjudication, Review, and Appeal with regard to matters relating to authorised operations under Special Economic Zones Act 2005, transactions, and goods and services related thereto, shall be made by the Jurisdictional Customs and Central Excise Authorities in accordance with the relevant provisions contained in the Customs Act, 1962, the Central Excise Act 1944, and the Finance Act, 1994 and the rules made there under or the notifications issued there under."

(ii) In the principal rules, after rules 78, the following rules shall be inserted namely:-

"79 Audit in Special Economic Zones for indirect taxes – All the authorized operations under Special Economic Zones Act, 2005 and transactions relating thereto in Special Economic Zones shall be audited by the Customs Officers from a panel drawn by the Jurisdictional Development Commissioner in consultation with the Jurisdictional Chief Commissioner of Customs and Central Excise."

3. All the Trade Associations/ Chamber of Commerce and Members of Regional Advisory Committee an Custom House Agents Association are requested to publicize the contents of this Public Notice among their Member/ Constituents, for their information and necessary action.

पी. वी. आर. रेड्डी
(पी. वी. आर. रेड्डी)
प्रधान आयुक्त
कस्टम हाउस कांडला

Copy to

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. The Additional Commissioner, Custom House, Kandla.

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3. All DCs/ACs, Custom House Kandla/Bhuj.
 4. Kandla Port Trust, All CFS.
 5. CB Association, Kandla Customs Commissionerate.
 6. Kandla Port Steamship Agents Association.
 7. Kandla CFS Association, Kandla.
 8. President, Gandhidham Chamber of Commerce, Gandhidham.
 9. Notice Board.
 10. EDI Section for uploading in Kandla Customs Commissionerate's website.