



विकास आयुक्त कार्यालय
Office of the Development Commissioner
कांडला विशेष आर्थिक क्षेत्र
Kandla Special Economic Zone
वाणिज्य तथा उद्योग मंत्रालय
Ministry of Commerce & Industry
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No. KASEZ/P&C/5/32/2002-03/

Dated: 16-09-2009

INSTRUCTION NO. 01/2009

Subject : Procedure to be followed for issuance and obtaining of Form – I for CST exemption

Developers of Special Economic Zones and units within all Special Economic Zones are exempt from payment of Central Sales Tax (CST) levied under Central Sales Tax Act, 1956 for all material procured for authorized operations. In accordance with sub-section (1) (g) of Section 26 of SEZ Act, 2005 and Rule 32 of the SEZ Rules, 2006 and other relevant rules, a procedure has been evolved for claiming this exemption for the Developers of SEZs and all units within such SEZs in the State of Gujarat.

2. CST is liable to be paid before dispatch of the goods by supplier and in order to avail the exemption, Form – I is to be furnished to the supplier. In normal cases of exemption, the form is issued by the Commercial Taxes Department in whose jurisdiction the buyer operates. Under the CST Rules for SEZ operations, Form – I is required to be issued with the endorsement of the Development Commissioner. Form – I is a sensitive document and require careful usage. Accordingly, office of the Development Commissioner, KASEZ will print and supply the forms free of cost. The Development Commissioners/Specified Officers of all the SEZs in the State of Gujarat have been informed vide this office letter dated 28.08.2009 to collect the printed form from this office and issue the same to the desirable dealers. All the individual sheets of the Form – I should be stamped with the office seal of the respective Development Commissioner/Specified Officer.

3. For the issuance of the forms by the respective offices and for obtaining of the forms by the Developers of SEZs and all units within such SEZs the following procedure may be followed.

A. Application

The developers and the units may apply to their respective Development Commissioners/Specified Officers for issuance of Form – I for exemption of the CST on their letter heads clearly indicating the quantity of the Form – I required along with the following documents.

- (i) Self certified photocopy of CST/TIN registration with the state government.
- (ii) Self certified copy of resolution passed by the Board of Directors of the company in favour of the person(s) signing the Form – I. (Authorization letter by partners or proprietors in case of partnership/proprietary concern).
- (iii) Authorization letter in favour of the person collecting the Form – I on behalf of the developer/unit.

B. Issuance of Form – I

Form – I will be issued to applicants with the approval of competent authority subject to fulfillment of aforesaid conditions.

C. Seal and Stamps

The developer or the unit (applicant) shall be required to affix seal/stamp on Form – I having following details at the time of issuance.

- a. Name and address of Developer/Unit,
- b. LOA No. and date,
- c. CST Registration No./TIN

D. Maintenance of Utilization Data

Once Form – I is issued to the developer/Unit they are required to maintain the utilization data in the following format and should be submitted to the office of the respective Deputy Commissioner Customs along with their QPR/APR, which should be duly signed by the authorized signatory with name designation and seal with original counterfoil of used Form – I and copies of invoices (bearing inward entry by SEZ authority) against which Form – I have been issued.

DETAILS OF UTILIZATION OF FORM – I UNDER CST RULES, 1957											
RECEIPTS				ISSUED						REMARKS	
Date	Authority from whom received	Total No. of Forms received	Serial No. From : To:	Date of Issue	Name & address of the dealer to whom issued	Serial No. of the form issued	No. & date of Bill/Cash Memo/ Invoice	Description of goods	Quantity of goods	Details of balance Form-I, if any, mention Serial no.	Details of loss/ cancellation of form, if any, mention Sl. No.
1	2	3	4	5	6	7	8	9	10	11	12

E. In case of any difficulty, the matter may be brought to the notice of the Development Commissioner, Kandla SEZ for remedial action.

Sd/-
[Upendra Vasishth]
Jt. Development Commissioner
Kandla Special Economic Zone

Copy as per mailing list enclosed/

MAILING LIST :

1. Development Commissioner, Sterling Infrastructure Ltd. SEZ, Sandesare Estate, Dadra Road, Atladra, Baroda – 390 012.
2. Development Commissioner, Mundra Port & Special Economic Zone, Mundra, Distt. Kutch.
3. Development Commissioner, Reliance Jamnagar SEZ, Central Admn. Building, Vill – Motikhavdi, P.O. Digvijaypuram, Distt. Jamnagar.
4. Development Commissioner, Dahej Special Economic Zone, 4th Floor, Fadia Chambers, (TOI Bldg.) Ashram Road, Ahmedabad – 380 009.
5. Development Commissioner, IT/ITES SEZ, C/o STPI, 1, Ground Floor, IT Tower – 1, Infocity, Near Inroda Circle, Airport Road, Gandhinagar – 382 007.
6. Specified Officer, Office of the Development Commissioner, Kandla Special Economic Zone, Gandhidham
7. Specified Officer, Surat Special Economic Zone, Diamond Park, Near Sachin Railway Station, Sachin, Distt. Surat. 394 230 (GUJARAT)

8. Specified Officer, Surat Apparel Park SEZ, Sachin Vanz Road, Sachin, Taluka-Choryashi, District- Surat, Gujarat.
9. Specified Officer, Euro Multivision Ltd. SEZ, Camp at Office of the Development Commissioner, Kandla Special Economic Zone, Gandhidham
10. Specified Officer, Essar Hazira SEZ, Office of the Development Commissioner, Essar Hazira Special Economic Zone, 27 KM Surat Hazira Road, Hazira Surat.
11. Specified Officer, E-complex SEZ, Office of the Development Commissioner, E-complex SEZ, Pipavav, Distt. Amreli.
12. Specified Officer, CPL Infrastructure SEZ, Office of the Development Commissioner, CPL Infrastructure SEZ, Ahmedabad.
13. Specified Officer, Pharma SEZ, Office of the Development Commissioner, Pharma SEZ, Vill – Matoda, Sanand, Ahmedabad.
14. Specified Officer, Suzlon Infrastructure Ltd. SEZ, Vill – Pipalia-Alwa, Tal. – Waghodia, Baroda – 382 017.
15. Specified Officer, Welspun Anjar SEZ, Camp at Office of the Development Commissioner, Kandla Special Economic Zone, Gandhidham
16. Jt. Development Commissioner, Office of the Development Commissioner, Kandla Special Economic Zone, 1 NBCC House, 1st Floor, Near Sahjanand College, Ambavadi, Ahmedabad.
17. President, Kandla Special Economic Zone Industries Association, KSEZIA Building, Gandhidham.
18. Sri A. V. Sajji for uploading on the website.
19. Guard file.