

**SYSTEM NOTICE - SEZ ONLINE SYSTEM**

**No.: NDML/SEZ Online/2023/70**

**Date: 4<sup>th</sup> September 2023**

**User Group: All SEZ Units, Developers, Co-developers**

**Subject: GSTIN validation during SEZ Online Payment**

Kind attention of all units/developers/co-developers is hereby requested to ensure that GSTIN captured in SEZ Online System is of SEZ unit/ developer category as applicable. Now onwards, while making payment for SEZ Online services, system will validate the GSTIN availability and its category & status as per GSTN records.

If GSTIN is found to be of SEZ Unit / Developer category and is in "Active" status, system will allow users to proceed with payment without including IGST amount on the basis of "Zero Rated Supply of Goods / Services to SEZ Units / Developers for Authorised Operations". All such payments and supplies are subject to SEZ Unit / Developer securing and providing endorsement from Specified Officer to NDML for the purpose of having availed and consumed Zero Rated Supplies.

System will ask for IGST payment in below scenarios:

1. GSTIN is not captured
2. GSTIN is captured but is of Regular category (Not SEZ category)
3. GSTIN is captured however is either Inactive or Suspended.

All users are requested to take note of the same.

SEZ Online