सत्यमेव जयते

भारत सरकार / **GOVERNMENT OF INDIA**

वाणिज्य और उद्योग मंत्रालय / **MINISTRY OF COMMERCE & INDUSTRY**

वाणिज्य विभाग / **DEPARTMENT OF COMMERCE**

विकास आयुक्त का कार्यालय / **OFFICE OF THE DEVELOPMENT COMMISSIONER**

गिफ्ट विशेष आर्थिक क्षेत्र, गांधीनगर - 382 050 / GIFT-SEZ, Gandhinagar – 382 050

ई-मेल / E-MAIL: dc-giftsez@gov.in; gift-sez@gov.in

F. No. SO/28/GIFT-SEZ/PUBLICNOTICE/2023-24/62 Dated: 14-08-2026

PUBLIC NOTICE NO. 01/2026-27

Subject: Timely Submission of Domestic Tariff Area (DTA) Services Procurement Form (DSPF) by SEZ Units - regarding.

It has been observed that a number of Special Economic Zone (SEZ) units are submitting the DSPF after considerable delay from the date of issuance of the corresponding tax invoice. Such delays impede effective regulatory oversight of services procured from the Domestic Tariff Area (DTA), delay verification of transactions, hinder timely scrutiny of claims for fiscal benefits, and adversely affect monitoring of compliance with the provisions of the Special Economic Zones Act, 2005, the Special Economic Zones Rules, 2006, and other applicable laws.

2. It is reiterated that all exemptions, concessions, drawback, refunds, tax benefits, and other fiscal incentives available to SEZ units/ Developers/ Co-developers are intended exclusively for goods and services procured for authorised operations. All SEZ units/ Developers/ Co-developers shall ensure that such benefits are availed strictly in accordance with the provisions of the Special Economic Zones Act, 2005, the Special Economic Zones Rules, 2006, notifications and instructions issued thereunder, and other applicable laws.

3. Further, in order to ensure timely compliance and effective regulatory oversight, all SEZ units/ Developers/ Co-developers are hereby directed to adhere to the following requirements:

(i) The DSPF in respect of all taxable services procured from the DTA for authorised operations shall be submitted within three (03) months from the date of issuance of the corresponding tax invoice, together with all requisite supporting documents, in accordance with the provisions of the Special Economic Zones Act, 2005 and the Special Economic Zones Rules, 2006.

(ii) Every SEZ unit shall establish and maintain appropriate internal compliance and monitoring mechanisms to ensure timely filing of DSPFs and other statutory submissions, proper maintenance of records, and availability of all supporting documents for verification as and when required.

4. Failure to submit the DSPF within three (03) months from the date of issuance of the corresponding tax invoice shall be treated as non-compliance with the applicable statutory and regulatory requirements. In such cases, this office may, without any further notice, initiate appropriate proceedings under the provisions of the Special Economic Zones Act, 2005, the Special Economic Zones Rules, 2006, and other applicable laws, including issuance of a Show Cause Notice and such other action as may be considered appropriate.

5. All SEZ units/ Developers/ Co-developers are, therefore, advised to ensure strict compliance with the above requirements so as to avoid regulatory action and to facilitate timely verification of transactions, effective regulatory oversight, and proper administration of the fiscal benefits available under the SEZ framework.

6. This Public Notice shall come into force with immediate effect.

Yours sincerely,

Digitally signed by
Abhinav Gupta
Date: 14-08-2026
16:30:34

(ABHINAV GUPTA)
Development Commissioner,
GIFT Multi-services SEZ.

Copy to:

1. The Specified Officer, GIFT – Multi-services – SEZ
2. All GIFT Units for compliance.
3. IT Team for uploading on GIFT website.