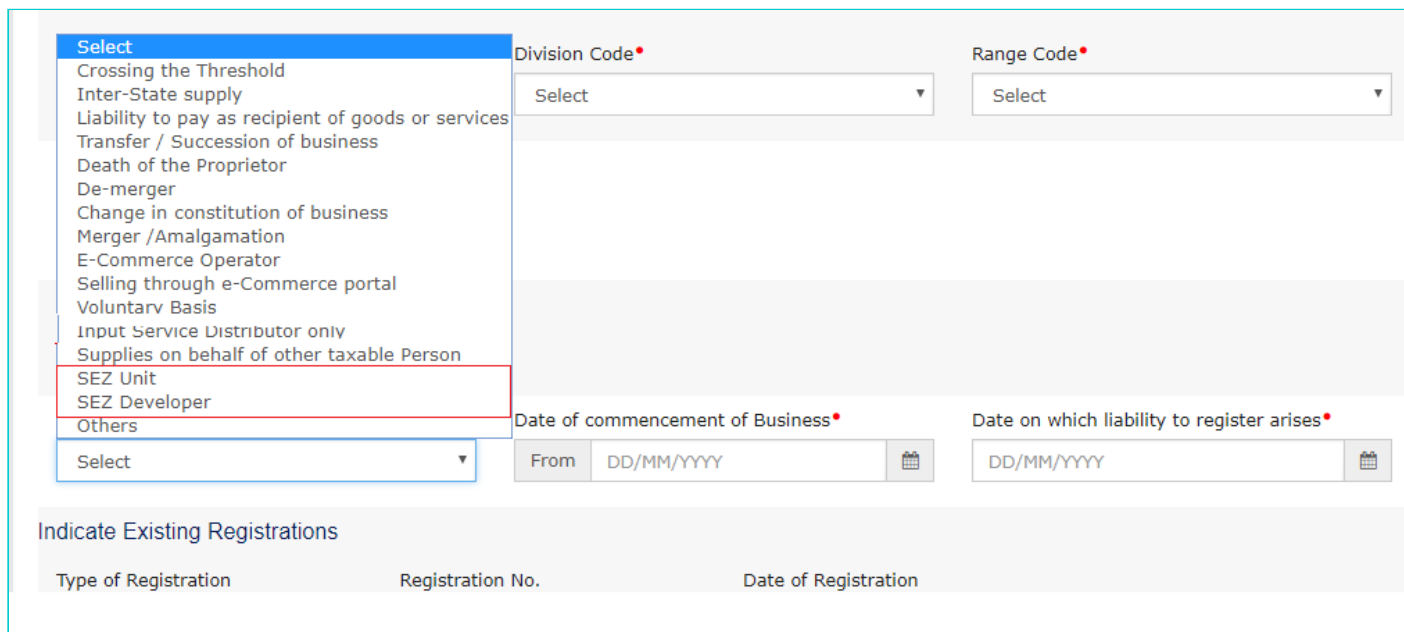


FAQs > SEZ Unit / SEZ Developer

1. I am a SEZ unit or SEZ Developer and registered under VAT or Central Excise. How will I get registered under GST?

SEZ developers and SEZ Units are required to be registered a-fresh in GST regime. You need to apply for a new registration, as separate business vertical under GST. You need to select SEZ Unit or SEZ developer in the “reason to obtain registration” in Business Detail tab. You are required to upload the necessary certificate / documents issued by Government of India, as a proof of you being SEZ unit or Developer in the “principal place of business” tab, to substantiate your claim.



The screenshot displays a portion of the GST registration form. A dropdown menu is open, showing various reasons for registration. The options are: Crossing the Threshold, Inter-State supply, Liability to pay as recipient of goods or services, Transfer / Succession of business, Death of the Proprietor, De-merger, Change in constitution of business, Merger /Amalgamation, E-Commerce Operator, Selling through e-Commerce portal, Voluntary Basis, Input Service Distributor only, Supplies on behalf of other taxable Person, SEZ Unit, SEZ Developer, and Others. The 'SEZ Unit' and 'SEZ Developer' options are highlighted with a red box. To the right of the dropdown, there are fields for 'Division Code' and 'Range Code', both with 'Select' as the current value. Below these are fields for 'Date of commencement of Business' and 'Date on which liability to register arises', both with 'From' and 'DD/MM/YYYY' as the current value. At the bottom, there is a section titled 'Indicate Existing Registrations' with columns for 'Type of Registration', 'Registration No.', and 'Date of Registration'.

2. I am a SEZ unit / SEZ Developer and have taken VAT registration /Central Excise Registration. I have migrated under GST against the VAT/ Central Excise Registration. Can I get benefits of SEZ Unit/SEZ Developer under GST?

In case you had selected SEZ as one of the Business Activity in the Enrolment Form, your Primary Authorized signatory should have received an email seeking your inputs for identifying the GSTIN as SEZ Unit or Developer. In case, you have not received such email from GST system ID or missed to select SEZ as Business Activity, you may approach the Jurisdictional Tax Authority, who in turn may raise a request to GST system for making this change.

3. I have been migrated as normal taxpayer and also have a SEZ unit which is my additional place of business. I have declared the same in the enrolment application also. What should I do under GST?

You need to apply for a new registration for the SEZ unit/ SEZ Developer, as separate business vertical under GST. This is because SEZ has separate registration requirement under GST regime. You need to select SEZ Unit or SEZ developer in the “reason to obtain registration” in Business Detail tab. You are required to upload the necessary certificate / documents issued by Government of India, as a proof of you being SEZ unit or Developer in the “principal place of business” tab, to substantiate your claim.

4. I am SEZ Unit/ SEZ Developer/ ISD taxpayer registered with the GST Portal. I want to change my registration to a normal taxpayer. How can I do so?

In case, you are registered as SEZ Unit / SEZ Developer / ISD, you cannot change the Type of Registration. You need to cancel the registration for SEZ Unit / SEZ Developer / ISD by filing the Application for Cancellation of Registration. You can separately apply for new registration and select the appropriate 'Reason to obtain Registration' and submit the form.

5. I am normal taxpayer registered with the GST Portal. I want to change my registration to a SEZ Unit/ SEZ Developer/ ISD taxpayer. How can I do so?

In case you are registered as a normal taxpayer, you cannot change the Type of Registration. A separate Registration is required for the registration as SEZ Unit / SEZ Developer / ISD.

You need to cancel the Normal Registration by filing the 'Application for Cancellation of Registration'. You can separately apply for new registration and select the Reason to obtain Registration as 'SEZ Unit' / 'SEZ Developer' / 'ISD only' and submit the application.