

No. F.5/1/2010-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

Udyog Bhawan, New Delhi  
Dated the 30<sup>th</sup> April, 2010

To

**All Zonal Development Commissioners  
SEZs/ Developers/Approved co-developers of the notified SEZs**

**Sub:** Consolidated list of default authorized operations which can be undertaken by the developer/approved co-developer by default from the date of notification – Regarding.

Dear Sir/Madam,

I am directed to refer to the Instruction No. 50 the above mentioned subject, issued by this Department, vide letter of even dated 15<sup>th</sup> March 2010, and to convey the following amendments in the said letter, as approved by the Board of Approval in its meeting held on 9<sup>th</sup> April 2010:

<b>At</b>	<b>For</b>	<b>Read</b>
S. No. 22 under item (A) of Annexure-I	Construction of all type of buildings in processing area	Construction of all type of buildings in processing area as approved by the Unit Approval Committee
S. No. 26 under item (A) of Annexure-I	Warehouses	Warehouses as approved by the Unit Approval Committee

2. It is also clarified that in terms of the existing guidelines, no tax benefits can be extended to any construction activity outside the SEZ premises including water pipeline connections from the source to the SEZ.

3. All the DCs are requested to ensure strict compliance of these instructions.

Yours faithfully,

**Sd/-  
(T. Srinidhi)**

Director

Tel: 2306 3265

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**Copy to:**

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes (Shri Dinesh Verma, CIT (ITA), Department of Revenue, North Block, New Delhi. (23095479)