

F.No.C/6/2009-SEZ  
Ministry of Commerce and Industry  
Department of Commerce

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Udyog Bhawan, New Delhi  
Dated the 7<sup>th</sup> September, 2009

To  
All Development Commissioners

Sub: **Clarification on whether import, re-melt, re-make and export of imported finished jewellery is an authorized activity in SEZ.**

Sir,

Reference has been received in this department seeking clarification on whether re-melt, re-make and export of imported finished jewellery is an authorized activity in SEZ.

2. In view of the provisions contained in Section 2(r) of SEZ Act, 2005 read with Rule 27(1) of SEZ Rules, it is clarified that import of jewellery and its remaking is an authorised manufacturing activity by an SEZ unit holding letter of approval for manufacturing of jewellery. Further import would include re -import of exported jewellery.

Yours faithfully

(T. Srinidhi)  
Director