



Director General SEZEPc <dg@sezepc.in>

Companies are not getting TED Refund since so many years (Refer Noida SEZ letter)

4 messages

Sanand Mohan Purohit <Sanand.Purohit@kusum.com>

16 September 2026 at 11:40

To: Director General SEZEPc <dg@sezepc.in>

Cc: ddg ddg <ddg@sezepc.in>, "govindy@sezepc.in" <govindy@sezepc.in>, "dc@nsez.gov.in" <dc@nsez.gov.in>, "dgftedi@nic.in" <dgftedi@nic.in>

Dear Sir,

Refer attached letter issued by Noida SEZ related to long pending of TED refund.

Companies are not getting their TED refund since very long time.

Kindly look into the matter.



विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा दादरी रोड, फेज-II, नोएडा – 201305
टेलीफोन: 0120-2567268/69/70
ईमेल: dc@nsez.gov.in, वेबसाइट:
www.nsez.gov.in

NSEZ/EOU-II/DBK(AEDonFuel)14036/2018-19/8372 Dated 09.2026

10/9/26 Reminder-II

To
The Additional Director General of Foreign Trade,
Directorate General of Foreign Trade (DGFT),
New Delhi.

Subject: Reminder for clarification regarding admissibility of reimbursement of TED/AED on HSD for the period 2017 to 2022 in respect of 100% EOUs – reg.

Sir,

I am directed to refer to this office's letters dated 29.07.2019, 28.02.2020, 03.06.2020, 22.07.2020, 24.05.2022, 23.09.2022 and 21.07.2025, 29.01.2026 on the subject mentioned above, whereby clarification was sought from DGFT regarding the admissibility of reimbursement of TED/AED paid on HSD by 100% EOUs for the period from 2017 to 2022 (copy attached).

2. It is observed that the requisite clarification in the matter is still awaited from DGFT.
3. In view of the above, it is requested that the matter may kindly be examined and the requisite clarification regarding the admissibility of reimbursement of TED/AED on HSD for the period 2017 to 2022 in respect of 100% EOUs may please be furnished to this office at the earliest, so that the pending cases/claims may be disposed of accordingly.

This may kindly be treated as urgent.

Yours faithfully,

Encl: Copies of all above mentioned letters

Digitally signed by
AASHISH MADANLAL RAWLANI
Date: 09-09-2026 18:10:28

(Aashish Madanlal Rawlani, IRTS)

Regards,

Sanand

Kusum Healthcare Pvt.Ltd.

Plot No.M-3, ISEZ, Phase-II,

Pithampur-454775.

Dist.Dhar.



TED Refund Noida Letter_compressed.pdf

3091K

Director General SEZEP <dg@sezepc.in>

16 September 2026 at 15:55

To: adg4.hq-dgft@gov.in, "Sh Gaurav Pundir Dir(SEZ)" <gaurav.pundir@gov.in>, "Vimal ANAND JS(SEZ)" <vimal.anand@nic.in>, "Sh Prateek BAJPAI, US(SEZ)" <prateekbajpai.moca@nic.in>

Cc: DG DGFT <dgft@nic.in>, nitinkyadav.ias@gov.in, Development Commissioner SEEPZ <dcseepz-mah@nic.in>, Mrs Hemlatha P DC CSEZ <dc@csez.gov.in>, DC KASEZ <dc.kasez-gj@gov.in>, DC MEPZ <dc@mepz.gov.in>, DC NSEZ <dc@nsez.gov.in>, Development Commissioner FSEZ <devcomm.fsez@nic.in>, DC VSEZ <devcomm.vsez@gov.in>, DC Kandla SEZ <dc.kasez-gj@nic.in>

Dear Sir

Please refer to the DDC Noida SEZ letter No NSEZ/EOU_II/DBK(AEDonFuel) 14036/2018-19/8372 dated 10.9.2026 (Reminder -II) (copy attached) seeking clarification regarding reimbursement of TED/AED on HSD for the from period 2017 to 2022 in respect of 100% EOUs.

Due to a lack of clarification from the DGFT office/DoC, EOUs are not getting refund of TED since the Mid Term review of FTP 2015-2020 on 5.12.2017.

As per DC NSEZ office, the confusion is because of deletion of the following para 6.11(c) in the Mid term Review of FTP 2015-20 on 5.12.2017.

(c) In addition, EOU / EHTP / STP / BTP units shall be entitled to following:-

- (i) Reimbursement of Central Sales Tax (CST) on goods manufactured in India. Simple interest @ 6% per annum will be payable on delay in refund of CST, if the case is not settled within 30 days of receipt of complete application (as in Para 9.10 (b) of HBP).
- (ii) Exemption from payment of Central Excise Duty on goods procured from DTA on goods manufactured in India.
- (iii) Reimbursement of duty paid on fuel procured from Domestic Oil Companies / Depots of Domestic Oil Public Sector Undertakings as per drawback rate notified by DGFT from time to time. Reimbursement of additional duty of excise levied on fuel under the Finance Acts would also be admissible.
- (iv) CENVAT Credit on service tax paid.

However, the units are stating that they are entitled to the benefits under Para 7.08(iii)(b) of FTP 2015-20 read with Para 7.03 and 7.04 and Para 7.08(iii)(b) of HBoP 2015-20 as extracted below:

Para 7.08(iii)(b) of FTP 2015-20 (w.e.f. 05.12.2017)

- (iii) Deemed export benefit shall be available on supply of "Fuel" provided supplies are made to:
 - (a) Project listed for petroleum operations in the Customs Notification No. 12/2012-Cus. dated 17.03.2012 under Sr. No. 356, 358 to 360 and covered in Para 7.02 (f) of FTP;
 - (b) EOUs;
 - (c) Advance Authorization holder / Annual Advance Authorization holder.

Para 7.03 and Para 7.04 of FTP 2015-2020 (wef 05.12.2017)

7.03 Benefits for Deemed Exports

Deemed exports shall be eligible for any / all of following benefits in respect of manufacture and supply of goods, qualifying as deemed exports, subject to terms and conditions as given in HBP and ANF-7A:

- (a) Advance Authorisation / Advance Authorisation for annual requirement / DFIA.
- (b) Deemed Export Drawback.
- (c) Refund of terminal excise duty, if exemption is not available.

7.04 Benefits to the Supplier /Recipient

Categories of supplies as per Para 7.02	Benefits on supplies, as given in Para 7.03 above, whichever is applicable.		
	Para 7.03 (a) Advance Authorisation	Para 7.03(b) Duty Drawback	Para 7.03 (c) Terminal Excise Duty
(a)	Yes (for intermediate supplies against an invalidation letter)	Yes (against ARO or Back to Back letter of credit)	(i) Exemption, in case of Invalidation Letter (ii) Refund, in case of ARO or back to back letter of credit (iii) No exemption/ refund against supply to DFIA as CVD is not exempted
(b)	Yes	Yes	Exemption
(c)	Yes	Yes	Refund
(d)	No	Yes	Refund
(e)	Yes	Yes	Exemption
(f)	Yes	Yes	Exemption, if supplies under ICB. Refund, if supplies under tariff based competitive bidding.
(g)	Yes	Yes	Exemption
(h)	Yes	Yes	Refund

Thus, even after the deletion of Para 6.11(c) in the Mid Term Review of FTP (2015-20) on 5.12.2017, the deemed export benefits of refund of TED/AED, continue to be available to EOUs.

Perhaps, in other zones, refund of TED/AED is continuing.

It is requested that a simple clarification to DC NSEZ may kindly be provided. so that TED/AED refunds to EOUs are continued by the office of DC NSEZ.

Regards

Alok Chaturvedi
DG SEZEPC

Alok V Chaturvedi, IAS(Retd) | Director General,

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Email : dg@sezepc.in

Export Promotion Council for EOUs and SEZs (SEZEPC)

A101, 10th Floor Himalaya House 23, KG Marg, New Delhi, Delhi 110001

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