

C. B. Thakar

Whether endorsement from SEZ commissioner required for claim of exemption for supply of service to sez under letter of understanding? Gst officer says kindly provide letter or pay IGST. Can anyone guide me Thanks in advance Reply: Section 16 of IGST Act describes nature of supply of services to SEZ units. Section 16(1) reads as under: “Section 16. Zero rated supply.- “zero rated supply” means any of the following supplies of goods or services or both, namely: - export of goods or services or both; or supply of goods or services or both 1[for authorised operations] to a Special Economic Zone developer or a.....