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Introduction The idea of Special Economic Zones (SEZ) was conceived to establish specifically delineated duty-free zones where export production could take place free from import and export hindrances. SEZs are deemed international territories for specified purposes. In concurrence with the Indian Government policy of promoting SEZ/Export activities supply to SEZ is eligible for benefit of zero rating in GST law. SEZ units vs DTA units Before we go deep into issues faced by suppliers while making a supply to SEZ unit let us first touch base on important concepts relating to SEZ. Section 2(19) of the IGST Act, 2017 read with Section 2(z) of SEZ Act, 2005 defines SEZ as “Special Economic Zone” means each Special Economic Zone “notified under the proviso to sub-section(4) of Section 3 and sub-section (1) of Section 4 (including Free Trade and Warehousing Zone) and includes an exis.....