



Government of India  
Ministry Of Commerce & Industry  
Office of the Development Commission  
VISAKHAPATNAM SPECIAL ECONOMIC ZONE  
Administrative Building , Duvvada  
Visakhapatnam – 530 049 A.P. (INDIA)  
Ph: 0891-2706143 Fax: 0891-2587352



No:26(O)/04/2016-SSSEZ(VSEZ)/

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**CIRCULAR**

Sub: GST Registration –Migration to GST by the SEZ units/Developers-Reg.

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Kind attention is drawn to the proviso to Rule 1 of revised GST Registration rules (published in the CBEC website) for migration to GST wherein it was mentioned that :

*“Provided that a Special Economic Zone unit or Special Economic Zone Developer shall make a separate application for registration as a business vertical distinct from its other units located outside the Special economic Zone’*

In view of the above, all the SEZ units, Developers and Co-Developers are requested to take necessary action for migration to the GST registration as required, if not done so far. Further in case of any doubt in this regard, they are advised to go through the FAQs on migration to GST and help desks: CBECMITRA HELPDESK and GSTN HELPDESK.

This issues with the approval of the Development Commissioner.

  
(K. V. Prasanna Kumar)  
Asst. Development Commissioner

To

1. All SEZ Units in AP and Chhatisgarh
2. DDC/ Concerned ADCs/SOs/AOs/POs
3. Website/Notice Board
4. Notice Board