

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO.1559

TO BE ANSWERED ON FRIDAY THE 4TH MARCH, 2016
PHALGUNA 14, 1937 (SAKA)

SWACHH BHARAT CESS FOR SEZS

1559. SHRIMATI KAVITHA KALVAKUNTLA:

Will the Minister of FINANCE be pleased to state:

- (a) whether the SEZs have recently slashed the Swachh Bharat cess;
- (b) if so, the details thereof and the reasons therefor;
- (c) whether refund is proposed to be made due to SEZ units and developers; and
- (d) if so, the details thereof?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI JAYANT SINHA)

(a): Madam, Swachh Bharat Cess is not leviable on the authorized operations of export of services by the SEZs.

(b): Nil in view of (a) above.

(c): Yes Madam, refund of Swachh Bharat Cess on the specified services has been allowed on those specified services on which ab-initio exemption is admissible, but not claimed.

(d): Refund of Swachh Bharat Cess on services provided to SEZs for authorized operations has been allowed vide notification No. 2/2016-S.T. dated 03.02.2016.
