

RTI MATTER
BY SPEED POST

No. K-43019(22)/28/2019-SEZ
Government of India
Ministry of Commerce & Industry
Department of Commerce
(SEZ Section)

APIO

श्री राजु रास
गिर
To
28/5/19



Udyog Bhawan, New Delhi-110107
Dated: 21 May, 2019

All Zonal Development Commissioners,
Special Economic Zones (SEZs),
INDIA

Subject:- Forwarding of online RTI application dated 06.05.2019 filed by Shri R. K. Agarwal, Kolkata seeking information under RTI Act, 2005 regarding SEZ Authorities notified under section 10(46) of the Income Tax Act, 1961 for exemption from payment of tax.

Sir,

Please find enclosed herewith a copy of online RTI application bearing No. DOCOM/R/2019/50195 dated 06.05.2019 received through RTI web portal and filed by Shri R. K. Agarwal, Kolkata on the subject mentioned above.

2. The information sought by the applicant pertains to all SEZ Authorities in India which comes under the jurisdiction of your office. Hence, the RTI application is being transferred to you under Section 6(3) of the RTI Act, 2005 with a request to provide the requisite information/documents as available in the file/records to the applicant directly, as per RTI Act, 2005 under intimation to this department.

3. In case the information sought or any part thereof pertains to other CPIOs/Public Authority(ies), the application may be transferred to the CPIOs/Public Authority(ies) concerned directly as per Section 6(3) of the RTI Act, 2005.

Encl: As above.



Yours faithfully,

(Senthil Nathan S)
Deputy Secretary & CPIO
Tel: 011-23063268
E-mail: senthil.nathan@gov.in

Copy to:- Shri R. K. Agarwal, resident of Room No. 324, 77/79 N S Road, Kolkata (W.B.) 700001 (E-mail: rkagarwal313@gmail.com)- for information and further communication in the matter.

RTI REQUEST DETAILS (आरटीआई अनुरोध विवरण)

Registration Number (पंजीकरण संख्या) : DOCOM/R/2019/50195 Date of Receipt (प्राप्ति की तारीख) : 06/05/2019

Type of Receipt (रसीद का प्रकार) : Online Receipt Language of Request (अनुरोध की भाषा) : English

Name (नाम) : R K AGARWAL Gender (लिंग) : Male

Address (पता) : Room 324, 77/79 N S Road, Kolkata, Pin:700001

State (राज्य) : West Bengal Country (देश) : India

Phone Number (फोन नंबर) : Details not provided Mobile Number (मोबाईल नंबर) : Details not provided

Email-ID (ईमेल-आईडी) : rkagarwal313@gmail.com

Status (स्थिति)(Rural/Urban) : Details not provided Education Status : Details not provided

Is Requester Below Poverty Line ? (क्या आवेदक गरीबी रेखा से नीचे का है?) : No Citizenship Status (नागरिकता) : Indian

Amount Paid (राशि का भुगतान) : 10) (original recipient) Mode of Payment (भुगतान का प्रकार) : Payment Gateway

Request Pertains to (अनुरोध निम्नलिखित संबंधित है) : Senthil Nathan S

Information Sought (जानकारी मांगी):

In the DC meetings held in 2017 and 2018, it was decided that the SEZ Authority will get itself notified under section 10(46) of the Income Tax Act, 1961 so as to be exempted from payment of tax when carrying out approved activities.

1. List of all SEZ Authorities in India with their respective PAN numbers and the date of filing of last Income Tax Return with the copy of acknowledgement.
2. Copy of notification under section 10(46) where the said exemption have been granted, for each SEZ Authority.
3. Copy of action taken report for application under 10(46).
4. Copy of authority meeting minutes in which application with respect to 10(46) have been discussed, from time to time.
5. Present status of the pending applications, authority with whom the application is pending and detailed reasons thereof.

Print Save Close

11/2019

KANDLA SPECIAL ECONOMIC ZONE ADMINISTRATION
(RTI SECTION)

TIME BOUND/RTI MATTER-URGENT

The Deputy Secretary & CPIO (SEZ Section), Ministry of Commerce & Industry, New Delhi vide letter No. K-43019(22)/28/2019-SEZ dated 21.05.2019, has forwarded a copy of RTI online application dated 06.05.2019 of Shri R. K. Agarwal, Kolkata and the same is forwarded herewith **under section 5(4) of RTI Act, 2005** for time bound compliance. **You are requested to provide reply/information in r/o the RTI application on or before 06.06.2019.**

As per Section 5(5) of the RTI Act, 2005, *Any officer, whose assistance has been sought under sub-section (4), shall render all assistance to the Central Public Information Officer or State Public Information Officer, as the case may be, seeking his or her assistance and for the purposes of any contravention of the provisions of this Act, such other officer shall be treated as a Central Public Information Officer or State Public Information Officer, as the case may be.*


Information related to this may please be sent to RTI Section so that the same can be sent to the applicant.

While furnishing the information, provisions of Section 8 "exemption of information from disclosure" and other provisions like Section 7 & 11 procedures to be followed for furnishing third party information etc. may please be kept in mind.

Information as decided by the competent authority to disclose to the applicants may only be forwarded to RTI Section.

Also, the information sought by the applicant may be provided to the RTI Section keeping in mind the observation of Hon'ble Supreme Court, as circulated vide this Section's note dated 27-12-2011.

Encl.: As above.


Assistant Public Information Officer
Kandla Special Economic Zone.

- To,
1. The AO (IA-I), KASEZ, Gandhidham.
 2. The AO (P&C), KASEZ, Gandhidham.
 3. The Secretary, KASEZ Authority.

OC
- The information does not pertain to P&C Section - 4/28/6/19



सत्यमेव जयते

KASEZ

**Office of the Development Commissioner
Kandla Special Economic Zone**

Ministry of Commerce & Industry

Gandhidham-Kutch-370 230

Phone (02836)-253300, 252475, 252273

Fax (02836) – 252250 & 252194

E-mail: admn.kasez-gj@gov.in

Website: www.kasez.gov.in

F.No. KASEZ/ RTI/MOC/02((17)/2019-20/ 3175 -76

Dated: 19.06.2019

By Speed Post

To,

Shri R. K. Agarwal,
Room 324, 77/79
N. S. Road,
Kolkata- 700 001 (West Bengal)

Gentlemen,

Sub: RTI application dated 06.05.2019- seeking information under RTI Act, 2005- m/r.

Please refer to your RTI application dated 06.05.2019 which was received by this office on 28.05.2019.

In this regard, as per information received from concerned branches/sections, the point-wise desired information is as under:-

1. Kandla Special Economic Zone Authority- PAN No. AAALK2464Q. Date of filing of last Income Tax Return is 29.10.2018, as may be evident from the copy of acknowledgement (copy enclosed as **Annexure- 'A'**.)
2. Copy of Notification dated 14.09.2018 issued under section 10(46) is enclosed as **Annexure- 'B'**.
3. Copy of application made for exemption under 10(46) is enclosed as **Annexure- 'C'**.

This information is being supplied under section 7 of the RTI Act, 2005. In case, the applicant is not satisfied with the information supplied, he may prefer an appeal within 30 days from the receipt of this information before the Development Commissioner, KASEZ.

Yours faithfully,

AK
18/6

(Arun Kumar)

o/c Deputy Commissioner of Customs/CPIO
Kandla Special Economic Zone.

Copy to the Deputy Secretary & CPIO (SEZ Section), Ministry of Commerce & Industry, Department of Commerce, Udyog Bhawan, New Delhi – 110107, with reference to his letter No. K-43019(22)/28/2019-SEZ dated 21.05.2019.

FORM
ITR-VINDIAN INCOME TAX RETURN VERIFICATION FORM
[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-7 transmitted electronically without digital signature] .Assessment Year
2018-19

(Please see Rule 12 of the Income-tax Rules, 1962)

PERSONAL INFORMATION AND THE
DATE OF ELECTRONIC
TRANSMISSION

Name KANDLA SPECIAL ECONOMIC ZONE AUTHORITY		PAN AAALK2464Q	
Flat/Door/Block No KANDLA SPECIAL ECONOMIC ZONE	Name Of Premises/Building/Village KASEZA	Form No. which has been electronically transmitted ITR-7	Status Local Authority
Road/Street/Post Office	Area/Locality KANDLA		
Town/City/District GANDHIDHAM (KUTCH)	State GUJARAT	Pin/ZipCode 370201	Aadhaar Number/ Enrollment ID
Designation of AO (Ward / Circle) DCIT, EXEMPTION 2(AHMEDBAD)	Original or Revised ORIGINAL		
E-filing Acknowledgement Number 353996250291018	Date(DD-MM-YYYY) 29-10-2018		

COMPUTATION OF INCOME
AND TAX THEREON

1	Gross Total Income	1	0
2	Deductions under Chapter-VI-A	2	0
3	Total Income	3	0
a	Current Year loss, if any	3a	0
4	Net Tax Payable	4	0
5	Interest and Fee Payable	5	1000
6	Total Tax, Interest and Fee Payable	6	1000
7	Taxes Paid		
a	Advance Tax	7a	0
b	TDS	7b	0
c	TCS	7c	0
d	Self Assessment Tax	7d	0
e	Total Taxes Paid (7a+7b+7c +7d)	7e	0
8	Tax Payable (6-7e)	8	1000
9	Refund (7e-6)	9	0
10	Exempt Income		
	Agriculture	0	
	Others	212675999	212675999

VERIFICATION

I, **DEVARA J C** son/ daughter of **P P NAIR**, holding Permanent Account Number **ABTPC2676G** solemnly declare to the best of my knowledge and belief, the information given in the return and the schedules thereto which have been transmitted electronically by me vide acknowledgement number mentioned above is correct and complete and that the amount of total income and other particulars shown therein are truly stated and are in accordance with the provisions of the Income-tax Act, 1961, in respect of income chargeable to income-tax for the previous year relevant to the assessment year 2018-19. I further declare that I am making this return in my capacity as **SECRETARY** and I am also competent to make this return and verify it.

Sign here Date **29-10-2018** Place **GANDHIDHAM (KUTCH)**

If the return has been prepared by a Tax Return Preparer (TRP) give further details as below:

Identification No. of TRP	Name of TRP	Counter Signature of TRP

For Office Use Only
Receipt No

Filed from IP address

Date

Seal and signature of
receiving official



AAALK2464Q0735399625029101892E15B4C01EF43E6201C409522FA9E9E6CCFB368

Please send the duly signed Form ITR-V to "Centralized Processing Centre, Income Tax Department, Bengaluru 560500", by **ORDINARY POST OR SPEED POST ONLY, within 120 days** from date of transmitting the data electronically. Form ITR-V shall not be received in any other office of the Income-tax Department or in any other manner. The confirmation of receipt of this Form ITR-V at ITD-CPC will be sent to the e-mail address hcmariarandco@gmail.com

रजिस्ट्री सं० डी० एल०-33004/99

REGD. No. D. L.-33004/99



भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 3697]

नई दिल्ली, शुक्रवार, सितम्बर 14, 2018/भाद्र 23, 1940

No. 3697]

NEW DELHI, FRIDAY, SEPTEMBER 14, 2018/BHADRA 23, 1940

वित्त मंत्रालय

(राजस्व विभाग)

(केंद्रीय प्रत्यक्ष कर बोर्ड)

अधिसूचना

नई दिल्ली, 14 सितम्बर, 2018

का.आ. 4861(अ)— आयकर अधिनियम, 1961 (1961 का 43) की धारा 10 के खंड (46) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केंद्र सरकार एतद्वारा उक्त खंड के उद्देश्य की पूर्ति हेतु, कांडला विशेष आर्थिक क्षेत्र प्राधिकरण, कच्छ जो केंद्र सरकार द्वारा गठित प्राधिकरण है, को उसे होने वाली निम्नलिखित विनिर्दिष्ट आय के संबंध में अधिसूचित करती है, जिस का ब्यौरा निम्नलिखित है:-

- (क) ब्याज और शास्ति सहित लीज रेंट (सरकारी निर्धारित दर के अनुसार प्रभार्य);
- (ख) पहचान पत्र और परमिट शुल्क/गेट पास से होने वाली प्राप्ति;
- (ग) खाली प्लॉट/विल्डिंग के संबंध में बोली/बोली धनराशि,
- (घ) प्लॉट/विल्डिंग के संबंध में अंतरण प्रभार्य;
- (ङ) विल्डिंग प्लान के अनुमोदन के संबंध में प्रोसेसिंग शुल्क;
- (च) प्रयोक्ता प्रभार और जल प्रभार सहित सेवा प्रदाताओं से साइट उपयोगिता प्रभार (इस पर लगने वाले ब्याज और शास्ति सहित)
- (छ) स्टॉफ क्वार्टरों के लिए लाइसेंस शुल्क; और
- (ज) उपर्युक्त (क) से (छ) पर उद्भूत ब्याज।

2. यह अधिसूचना इन शर्तों के अधीन प्रभावी होगी कि 'कांडला विशेष आर्थिक क्षेत्र प्राधिकरण, कच्छ'-
- (क) किसी भी व्यावसायिक गतिविधि में शामिल नहीं होगा;
- (ख) विनिर्दिष्ट आय के संबंध में क्रियाकलाप और विशेष आय की प्रकृति, वित्तीय वर्षों के दौरान अपरिवर्तित रहेगी; और
- (ग) आयकर अधिनियम, 1961 की धारा 139 की उपधारा - 4(ग) के खंड (छ) के प्रावधान के अनुसार आय की विवरणी दायर करेगा।
3. यह अधिसूचना निर्धारण वर्ष 2018-2019 के लिए लागू समझी जाएगी और निर्धारण वर्ष 2019-2020, 2020-2021, 2021-2022 और 2022-2023 के लिए लागू होगी।

[अधिसूचना सं. 47 /2018/फा. सं. 300196/35/2017-आईटीए-1]

विनय शील गौतम, अवर सचिव

MINISTRY OF FINANCE

(Department Of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 14th September, 2018

S.O. 4861 (E).— In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Kandla Special Economic Zone Authority', Kutch, an authority constituted by the Central Government, respect of the following specified income arising to that authority, namely:-

- (a) Lease rent (charged as per Government prescribed rate) including interest and penalty;
- (b) Receipts from I-Card and permit fees/ gate pass;
- (c) Auction/Bid amount in respect of Plots/Buildings which fall vacant;
- (d) Transfer charges in respect of Plot/Building;
- (e) Processing fee for approval of Building Plans;
- (f) Site Usage charges from Service providers including user charges & water charges (including interest and penalty thereon);
- (g) License fee for Staff Quarters; and
- (h) Interest accrued on (a) to (g) above.

2. This notification shall be effective subject to the conditions that Kandla Special Economic Zone Authority, Kutch,-

- (a) shall not engage in any commercial activity;

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(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

3. This notification shall be deemed to have been applied for the assessment year 2018-2019, and shall apply with respect to the assessment years 2019-2020, 2020-2021, 2021-2022 and 2022-2023.

[Notification No . 47/2018/ F.No. 300196/35/2017-ITA-I]

VINAY SHEEL GAUTAM, Under Secy.



सत्यमेव जयते

KASEZ

Kandla SEZ Authority (KASEZA)

(Government of India)

Ministry of Commerce & Industry,

Kandla Special Economic Zone,

Gandhidham-Kutch-370 230

Phone (02836)-253300, 252475, 252273

Fax (02836) - 252250 & 252194

E-mail adm.kasez-gj@gov.in

Website: www.kasez.gov.in

No.KASEZ/II/112/2017-18/

6626 - 28

Dated:- 15/09/2017

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To,

The Secretary,
Central Board of Direct Taxes
North Block,
New Delhi - 110001

Dear Sir,

Kind attn. : The Under Secretary (ITA - 1)

Sub: Application for issue of notification u/s 10(46) of the IT Act, 1961.

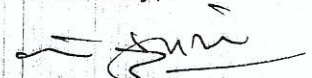
In the above connection, it is respectfully submitted that the Applicant is Statutory Authority created under the Special Economic Zone Act, 2005. A copy of the Notification No. F. No. A 2/1/2008-SEZ dated 27.02.2009 issued by Ministry of Commerce and Industry (Department of Commerce), Government of India is enclosed with the application. The Authority is constituted w.e.f. 27.02.2009. The objects / purposes for which the applicant authority is created has been specified in the relevant provisions of the SEZ Act. No commercial activity is permitted to be carried out. Accordingly, formal notification u/s 10(46) may kindly be issued granting exemption to the Applicant from tax w.e.f. A.Y.2012-

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-103-

13 onwards. A copy of the application is being forwarded to all the concerned authorities as under. Kindly take necessary action at an early date to issue the required notification.

Thanking You.

Yours Faithfully,



(Krishan Kumar)
Jt. Development Commissioner,
Kandla Special Economic Zone &
Member, Kandla SEZ Authority

15/9/17

Copy to: (1) The Pr. Commissioner of Income Tax, Rajkot-1, Rajkot
(2) The Chief Commissioner of Income Tax, Rajkot

Sent by speed post. Ackw. enclosed.

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**Application for issue of notification under section 10(46) of the
Income-Tax Act, 1961**

Sr. No.	Requirement	Details
1	Name of the Applicant	KANDLA SPECIAL ECONOMIC ZONE AUTHORITY
2	Address	Office of the, Development Commissioner, Kandla Special Economic Zone, Kandla – Kutch (Gujarat) – 370230 Email: kandlasez@gmail.com
3	PAN	AAALK2464Q
4	Status	Local Authority
5	Returned Income of previous two years and taxes paid (if applicable). Pl. enclose copy of returns filed	Not filed.
6	Designation of Assessing Officer	Income tax officer, Ward – 1, Gandhidham
7	Eligible Category	
	I. Body	----
	II. Authority	✓
	III. Board	----
	IV. Trust	----
	V. Commission	----
	VI. Any other (Pl. Specify)	----

8	Objects / Purpose for which set up/created. PI. file supporting documents	<p>(1) The Applicant is authority constituted / notified u/s 31 of the Special Economic Zone Act, 2005. In particular, the object / purpose for which it is created is to undertake measures for the development, operation and management of the Special Economic Zone for which it is constituted.</p> <p>(2), the measures referred to in above are</p> <p>(a) the development of infrastructure in the Special Economic Zone;</p> <p>(b) promoting exports from the Special Economic Zone;</p> <p>(c) reviewing the functioning and performance of the Special Economic Zone;</p> <p>(d) levy user or service charges or fees or rent for the use of properties belonging to the Authority;</p> <p>(e) performing such other functions as may be prescribed.</p>
9	Whether created with object of regulating or administering any activity for benefit of general public?	Yes
	If yes, details of activity so regulated or administered. PI. file supporting documents.	The Applicant is statutory authority constituted under the provisions of the SEZ Act, 2005 which is a Central Enactment under the Ministry of Commerce and Industry. The activities are specified under the said Act.
10	Nature of Activity	As per para 8 above.

11	Are any of the activities carried out commercial in nature? Pl. Furnish justification to the answer.	No.
12 (A)	Whether established or constituted by a Central or State Act? Pl. Give Details.	Yes, established / constituted under the Central Act i.e. Special Economic Zone Act, 2005 and notified vide Notification No. F. No. A 2/1/2008-SEZ dated 27.02.2009 issued by Ministry of Commerce and Industry (Department of Commerce), Government of India. A copy of the same is enclosed herewith.
(B)	Whether constituted by a State or Central Government? Pl. Specify	Yes, Constituted by Central Government.
(C)	Copy of such Deed /Notification/Act or other relevant document establishing or constituting the entity seeking exemption.	Notification No. F. No. A 2/1/2008-SEZ dated 27.02.2009 issued by Ministry of Commerce and Industry (Department of Commerce), Government of India is enclosed herewith.
13	Nature of Revenue Streams	Lease Rent including arrears of rent and interest / penalty thereon, User charges, water charges in respect of units operating in KASEZ, grants and subsidies from Central Government / State Government, Government agencies etc, interest on bank deposits and miscellaneous receipts such as Gate Pass receipts, transfer fees, bid income, penalty charges etc.

14	Nature of Income sought to be notified for purpose of section 10(46)	<ul style="list-style-type: none"> a) Lease rent (charged as per Government prescribed rate) including interest and penalty; b) Interest from banks on FDRs; c) Receipts from I-Card and Permit fees / gate pass d) Allotment Fee in respect of Standard Design Factories(SDF); e) Auction / Bid amount in respect of Plots/Buildings which fall vacant; f) Transfer charges in respect of Plot / Building; g) Fee for issue of Form-I for exemption of Building Plans; h) Processing fee for approval of Building Plans; i) Site usage charges from Service providers; including user charges & water charges (including interest and penalty thereon); j) License fee for Staff Quarters
15	Basis of seeking notification u/s 10(46)	The KASEZ Authority has been established / constituted under the Central Act with the object of regulating and administering activities being carried out in the Special Economic Zone for the benefit of the General Public. The Applicant is not engaged in any commercial activity.
16 (A)	Whether already registered u/s 12A? If yes, Pl. Furnish	No
(B)	Copy of order granting registration.	Not applicable.

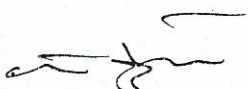
18-93-

(C)	If already registered u/s 12A, pl explain why notification u/s 10(46) is being sought.	Not applicable.
17	Whether	
	a) Exemption U/s. 11 & 12 has been denied by the assessing officer. If yes, when and on what grounds.	No.
	b) Registration U/s 12AA has been rejected earlier. If yes, when and on what grounds.	No.
18	Whether approval U/s 10(23C)(iv) has been	No.
	a) Applied for (If yes, when),	No.
	b) Granted (if yes, pl furnish the copy of relevant order	Not Applicable.
	c) Such request has been rejected earlier. If yes, when and on what grounds. Pl. furnish a copy of relevant order.	Not Applicable.
19	Pl. furnish copies of Balance Sheet, Profit & Loss Account or income & Expenditure statement of last three years, along with schedules.	Enclosed herewith.
20.	Whether the accounts are required to be audited? If yes, whether complied with?	Yes, the accounts of the Applicant are statutorily required to be audited by the CAG
21.	Whether any penalty imposed or prosecution launched for any violation of law in the past? If	No

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	yes, pl inform when such order was passed and what was the violation. Copy of relevant order be enclosed.	
22.	Any other information or document/ information brochure / Annual Report etc.	No

Date : 15/09/2017
Place : Kandla


(Krishan Kumar)
Jt. Development Commissioner,
Kandla Special Economic Zone &
Member, Kandla SEZ Authority.