

**NOTIFICATION G.S.R. 576(E) [F.NO. K-43013(12)/1/2021-SEZ]**

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**SPECIAL ECONOMIC ZONES (THIRD AMENDMENT) RULES, 2022 - AMENDMENT IN RULE 43; INSERTION OF RULE 43A**

**NOTIFICATION G.S.R. 576(E) [F.NO. K-43013(12)/1/2021-SEZ],  
DATED 14-7-2022**

In exercise of the powers conferred by section 55 of the Special Economic Zones Act, 2005 (28 of 2005), the Central Government hereby makes the following rules further to amend the Special Economic Zones Rules, 2006, namely: —

**1.** (1) These rules may be called the Special Economic Zones (Third Amendment) Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2.** In the Special Economic Zones Rules, 2006 (hereinafter referred to as the said rules), in rule 43, in clause (d), in the proviso, —

(a) clause (i) shall be omitted;

(b) in clause (ii), for the words "by following the procedure as laid down in (i) above", the words "subject to the condition that the Special Economic Zone unit shall ensure that the export revenue of the resultant products or services shall be accounted for by the Special Economic Zone unit" shall be substituted.

**3.** After rule 43 of the said rules, the following rule shall be inserted, namely: —

"43A. *Work from Home.* — (1) An Unit may permit its employees, including contractual employees, specified in sub-rule (2), to work from home or from any place outside the Special Economic Zone in accordance with this rule.

(2) The following employees of an Unit are covered under sub-rule (1), —

- (i) employees of the Information Technology and Information Technology enabled Services Special Economic Zone units;
- (ii) employees, who are temporarily incapacitated;
- (iii) employees, who are travelling; and
- (iv) employees, who are working offsite.

(3) The Unit shall submit its proposal for work from home to the Development Commissioner through email or physical application, which shall contain the terms and conditions of work from home, including the date from which the permission for work from home shall be utilised and the details of the employees to be covered by such permission for work from home.

(4) The Development Commissioner, on receipt of the proposal under sub-rule (3), if satisfied that the proposal complies with this rule, may grant the permission to the proposal of the Unit which shall be valid for a period of one year from the date of such permission.

(5) The Development Commissioner may, on receipt of an application for extension of the permission, if he is satisfied with the proposal and that the Unit and its employees have complied with this rule, extend the permission for such period, not exceeding one year at a time.

(6) Every proposal for permission of work from home or an application for extension of the permission shall be submitted, at least fifteen days in advance, to the Development Commissioner, except in case of the employees who are temporarily incapacitated or travelling.

(7) The proposal for work from home shall cover a maximum fifty per cent of the total employees, including contractual employees, of the Unit and the Unit shall maintain accurate attendance record for the entire period of permission for work from home and shall submit to the Development Commissioner, from time to time.

(8) The Development Commissioner may approve a higher

number of employees to work from home for any bona-fide reason to be recorded in writing.

(9) An Unit, where, its employees are working from home or from any place outside the Special Economic Zone on the date of commencement of the Special Economic Zones (Third Amendment) Rules, 2022 shall submit its proposal for permission to the Development Commissioner within ninety days from the date of such commencement.

(10) The work to be performed by the employee permitted to work from home under this rule shall be as per the services approved for the Unit, and the work is related to a project of the Unit.

(11) The Unit shall ensure export revenue of the resultant products or services to be accounted for by the Unit to which the employee is tagged.

(12) Where an employee ceases to be part of the project of the Unit, the employee shall be un-tagged from the Unit and the Unit shall surrender the identity card as per sub-rule (2) of rule 70.

(13) The Unit may provide to an employee such goods, including laptop, computer, video projection system, other electronic equipment and secured connectivity (for virtual private network, virtual desktop infrastructure) to establish a connection between the employee and work related to the project of the unit with the prior permission of the Specified Officer to temporarily remove such goods to the Domestic Tariff Area without payment of duty or integrated goods and services tax, subject to the following procedure, namely: —

- (i) the unit shall account for the goods removed temporarily;
- (ii) the unit shall issue a certificate authorising the employee by name and giving the full specification, namely, serial number and model number and make of the equipment intended to be taken outside the processing area temporarily and a copy of the certificate shall be endorsed to the Specified Officer and acknowledgement received by the Unit; and
- (iii) the Unit shall maintain a record of such certificate of authorisation issued under clause (ii) for temporary

removal of equipment.

(14) Notwithstanding anything in sub-rule (1) of rule 50, the Specified Officer may approve the removal of goods mentioned in sub-rule (13), required by an employee permitted to work from home and shall be valid up to such period the permission for work from home under this rule is valid."

VIPUL BANSAL, Jt. Secy.

