

No. K-43022/83/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi-110001
Dated: 29th September, 2025

To
All Development Commissioner,
Special Economic Zones,

Subject: - Extension of the due date for filing of the Annual Performance Report (APR) for the Financial Year 2024–25 from 30th September, 2025 to 31st December, 2025 in respect of SEZ Units - reg.

The undersigned is directed to refer to the representations received from SEZ Units and other stakeholders regarding the alignment of the due date for filing of the Annual Performance Report (APR), mandated under Rule 54 of the SEZ Rules, 2006, with the due date for filing of GST audit returns, which is presently 31st December.

2. In this regard, it is stated that the APR is submitted before the Development Commissioner, SEZs, and serves primarily as a monitoring mechanism without any customs-related implications. Accordingly, with a view to promote ease of doing business, facilitating regulatory compliance, and enabling submission of APRs based on finalised returns (as against provisional figures presently being submitted), the Competent Authority has approved the extension of the due date for filing of the APR for the Financial Year 2024–25 from 30th September, 2025 to 31st December, 2025, in alignment with the timelines prescribed for filing of other audited reports/returns under the Income Tax and GST laws.

3. This issues with the approval of competent authority.

Yours faithfully,


(Prateek Bajpai)

Under Secretary to the Govt. of India
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