Difference between SEZ and EOU:-

SEZ	EOU
Supply made from DTA to SEZ is Export.	Supply made from DTA TO EOU is Deemed Export.
SEZ there is physical control of over movements of goods.	There is no physical control over the movements of goods.
There is no minimum investment limit for SEZ.	There is minimum investment in P & M is Rs. 100Lakh on the date of commercial production.
Restriction on managerial remuneration as per companies act is not applicable to SEZ Unit.	Restriction on managerial remuneration as per companies act is applicable to EOU Unit.
SEZ need not paid CST or Service Tax.	EOU has to pay CST or Service Tax but eligible for refund.
SEZ units can be set only in designated SEZ's	EOU can be set anywhere in India
SEZ units has to be new unit. No Conversion is allowed.	Running DTA unit can be converted into EOU
Sale between SEZ Unit to SEZ Unit is permitted.	Sale between EOU Unit to EOU Unit not permitted.
DTA sales allowed on payment of full Duties	DTA sales up to 50% of FOB Value Of Exports permitted on Concessional Rate of Duty
Retention of 100% Export Earning in EEFC A/C (Exchange Earner's Foreign Currency (EEFC) Account)	Retention of 70% Export Earning In EEFC A/C
Duty free goods (except capital goods) to be utilised within a period of five years.	Duty free goods (except capital goods) to be utilised within a period of three years.