

- Persons applying for Registration in Form GST REG-01 as SEZ unit and SEZ developer would now be required to provide the validity period, as per Letter of Approval (LOA)/Letter of Permission (LOP).
- The information related to expiry of validity period would be made available to Tax Officials, in case it is not extended by the tax-payer, after its expiry. The GST system would prompt tax officer for action in such cases.
- The taxpayer can now interchange their status as SEZ unit or SEZ developer, through an application of Core amendment of registration.