

SEZ Rules amended to include the procedure for work from home permission to

SEZ units

- A unit in Special Economic Zone (SEZ) may permit work from home (WFH) or from any place outside the SEZ, to its employees, covered in the below category:
 - Employees of information technology (IT)/IT enabled services (ITeS) SEZ units
 - Employees who are temporarily incapacitated
 - Employees who are travelling
 - Employees who are working offsite
- The unit shall submit its proposal for WFH to the Development Commissioner (DC) through email or physical application, which shall contain the terms and conditions of WFH, including the date from which the permission for WFH shall be utilised and the details of the employees to be covered
- The DC, if satisfied, may grant permission to the proposal of the unit which shall be valid for one year from the date of such permission, which may further be extended for one year at a time
- The proposal for permission of WFH or an application for extension of such permission shall be submitted at least fifteen days in advance to the DC, except in the case of the employees who are temporarily incapacitated or travelling
- The proposal for WFH shall cover a maximum of 50% of total employees including contractual employees of the unit. The unit shall maintain an accurate attendance record for the entire period of permission of WFH and shall submit it to the DC
- There is flexibility granted to the DC of SEZs to approve a higher number of employees (more than 50%) for any bonafide reason, to be recorded in writing
- The SEZ units whose employees are doing WFH or any place outside the SEZ on the date of commencement of the Rules, shall submit their proposal within 90 days to seek approval
- The work to be performed by employees permitted to WFH must be as per the services approved and should relate to the project of the unit
- The unit shall ensure that export revenue of the resultant products/ services must be accounted for by the unit to which the employee is tagged
- Employees are to be untagged from the unit after they cease to be a part of the project, and ID cards are to be surrendered
- SEZ unit may provide the equipment and secured connectivity to employees with the prior permission of the Specified Officer (SO) for temporary removal of goods without payment of duty/ Integrated Goods and service tax subject to the procedure prescribed in terms of issuance of certificate and maintenance of records, etc.
- The SO may approve the removal of goods, required by an employee, which shall be valid up to the period for which WFH permission is valid