

**Benefits on specified supplies**

(i) Deemed export benefits shall be available for supplies of ‘Cement’ under Para 7.02 (e) only.

(ii) Deemed export benefit shall be available on supply of “Steel”:

(a) As an inputs to Advance Authorisation/ Annual Advance Authorisation/DFIA holder/ an EOU.

(b) To multilateral/ bilateral funded Agencies as per sub-Para 7.02(e).

(iii) Deemed export benefit shall be available on supply of “Fuel” (in respect of eligible fuel items covered under Schedule 4 of Central Excise Act 1944) provided supplies are made to:

a. Project listed for petroleum operations in the Customs Notification No. 50/2017-Customs dated 30.6.2017 under Sr. No. 404, as amended from time to time and subject to conditions mentioned therein and covered in Para 7.02 (f) of FTP.

b. EOUs;

c. Advance Authorisation holder / Annual Advance Authorisation holder.