

## Common conditions for deemed export benefits

- (i) Supplies shall be made directly to entities listed in the Para 7.02. Third party supply shall not be eligible for benefits/exemption.
- (ii) In all cases, supplies shall be made directly to the designated Projects/ Agencies/ Units/ Advance Authorisation/ EPCG Authorisationholder. Sub-contractors may, however, make supplies to maincontractor instead of supplying directly to designated Projects/Agencies. Payments in such cases shall be made to sub-contractor bymain-contractor and not by project Authority.
- (iii) Supply of domestically manufactured goods by an Indian Subcontractorto any Indian or foreign main contractor, directly at the designated project's/ Agency's site, shall also be eligible for deemed export benefit provided name of sub-contractor is indicated eitheroriginally or subsequently (but before the date of supply of suchgoods) in the main contract. In such cases payment shall be made directly to sub-contractor by the Project Authority.