

**MADHYA PRADESH ACT**  
**No. 23 of 2003**

***THE INDORE SPECIAL ECONOMIC ZONE***  
***(SPECIAL PROVISIONS) ACT, 2003***

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MADHYA PRADESH ACT  
NO. 23 OF 2003

**THE INDORE SPECIAL ECONOMIC ZONE  
(SPECIAL PROVISIONS) ACT, 2003**

An ACT to provide for the development, operation, maintenance and administration of Indore Special Economic Zone in the State of Madhya Pradesh and for matters connected therewith.

Be it enacted by the Madhya Pradesh Legislature in the Fifty-fourth year of the Republic of India, as follows, -

CHAPTER I

**PRELIMINARY**

**1. Short Title, extent and commencement**

- (1) This Act may be called the Indore Special Economic Zone (Special Provisions) Act, 2003.
- (2) It extends to the Indore Special Economic Zone.
- (3) It shall come into force on such date as the State Government may, by notification appoint.

**2. Definitions –** In this Act, unless the context otherwise requires:

- (a) "Amenities" means all basic and essential services including roads, water supply, street lighting, power supply, sewerage, drainage, collection, treatment and disposal of industrial and municipal wastes, public health, education, transport, fire fighting services, public parks, clubs, markets, shops and outlets and such other facilities or services;
- (b) "Authority" means the Authority constituted under this Act;



- (c) "Co-developer" shall mean a person who has entered into an agreement with the Developer to develop, build, design, organize, promote, finance, operate, maintain or manage a part or whole of the infrastructure or amenity in the Zone;
- (d) "Demarcation Structures" means walls, pillars or any other structures defining boundary;
- (e) "Development Commissioner" means such officer as may be notified as the Development Commissioner for the Zone by the State Government;
- (f) "Developer" means a person who develops, builds, designs, organizes, promotes, finances, operates, maintains or manages a part or whole of the infrastructure and provides amenities in the Zone;
- (g) "Domestic Tariff Area" for the purposes of this Act shall mean the geographical area of the state of Madhya Pradesh excluding the area of the Zone;
- (h) "Infrastructure" includes industrial, commercial, social or residential infrastructure or any facility for the development of the Special Economic Zone;
- (i) "Land" means any land situated within the Zone;
- (j) "Occupier" means a person who occupies a site or building within a Special Economic Zone and includes his successors and assignees;
- (k) "Off-Zone supplier" means a unit located outside the Zone, providing goods or services or both to developer, co-developer, occupier or resident;
- (l) "Operator" means a person engaged by the Developer for providing Infrastructure or Amenity in the Zone;

- (m) "Special Economic Zone" or "Zone" means the area notified as Indore Special Economic Zone by the Central Government;
- (n) "Unit" means an enterprise, or part thereof, which occupies space within the Zone for carrying on business as approved by the Development Commissioner; and
- (o) "Value Addition" includes any activity that brings about a change in an article or articles as a result of some process, treatment, and/or labour and results in transformation into a new and different article with enhanced value so understood in commercial parlance and shall also include packaging.

## CHAPER II

### POWERS AND FUNCTIONS OF THE DEVELOPMENT COMMISSIONER

#### 3. Powers and Functions of the Development Commissioner

- (1) The Development Commissioner shall supervise, oversee and coordinate the activities of agencies engaged in the development of the Zone and may exercise all powers and functions as may from time to time be vested in him by the Central Government or the State Government.
- (2) Without prejudice to the provisions of sub section (1), the Development Commissioner shall act as a single agency to grant all approvals, clearances, licences, permissions and other authorizations as may be delegated by the State Government or its agencies, for the establishment and operation of Units in the Zone.
- (3) Notwithstanding anything contained in the Madhya Pradesh Nagar Tatha Gram Nivesh Adhiniyam 1973 (No. 23 of 1973), the Development Commissioner shall make regulations, with the prior approval of the State Government, with regard to

supervise and  
coordinate in the  
exercise of powers and  
functions vested in him by the  
Government.

Without prejudice to sub-section (1), the  
Commissioner shall act as a single agency to



town planning and urban development including floor space index, ground coverage, green space and other usages of land and shall approve the plan for the development of the Zone and oversee the compliance of the approved plan.

- (4) The Development Commissioner shall, -
- (i) supervise and monitor compliance of conditions of licences, permissions and clearances granted by it;
  - (ii) call any information required to supervise and monitor the conditions of licence, permission or clearance from the unit; and
  - (iii) take appropriate action for non-compliance of any of the terms and conditions of any license, permission or clearance so granted under the relevant State law.

**4. Development Commissioner to be Chief Conciliator**

Notwithstanding anything contained in the Madhya Pradesh Industrial Relations Act, 1960 (No. 27 of 1960), the Development Commissioner shall be the Chief Conciliator for the purposes of this Act in respect of the Zone.

**5. Nomination of officers to assist the Development Commissioner**

The State Government may nominate officers and experts of any department or institution or organization as it may deem fit to assist the Development Commissioner.

**CHAPTER-III**

**THE DEVELOPER OF THE ZONE**

**6. Appointment of Developer**

- (1) The State Government shall appoint a Developer for the purposes of development of the Zone.

- (2) The procedure for selection and appointment of Developer shall be such as may be prescribed.

#### **7. Land for the Zone**

- (1) The State Government may transfer land owned, acquired or controlled by the State Government to the Developer on such terms and conditions as the State Government may prescribe.
- (2) The Developer may acquire land independently from private parties by purchase, lease or otherwise.
- (3) Notwithstanding anything contained in the Madhya Pradesh Land Revenue Code 1959 all land located within the Zone and held in Bhumiswami rights shall be deemed to have been diverted to non agricultural purposes, as from the date of transfer of possession of such land to the Developer.

### **CHAPTER IV**

#### **POWERS AND FUNCTIONS OF THE DEVELOPER**

#### **8. Functions of the Developer.**

- (1) The Developer shall secure planned development of the Zone and provide for the establishment, operation, maintenance and management of the Zone infrastructure and amenities.
- (2) Without prejudice to the generality of the provisions of sub section(1), the Developer shall perform the following functions namely, -
  - (a) to prepare a plan for the development of the Zone in conformity with the regulations made by the Development Commissioner and to implement such plan after obtaining his approval;



- (b) to demarcate and develop sites for industrial, commercial, residential and other purposes according to the plan;
- (c) to allocate and transfer, either by way of sale or lease or otherwise, plots of land, building or installations for industrial, commercial, residential or other purposes subject to his own title in relation to such plots of land, building or installations;
- (d) to regulate the erection of buildings and setting up of industries in accordance with the plan as approved by the Development Commissioner;
- (e) to develop, construct, install, operate, manage and maintain infrastructure and amenities for providing services either by itself or through any other person authorized by it, on its behalf;
- (f) to demarcate the boundary of the Zone and any parts thereof, and to construct and maintain demarcation structures, in such manner as may be prescribed; and
- (g) to perform such other functions as may be prescribed.

**9. Power of Developer in respect of land and levy of charges**

- (1) The Developer, may fix rates for transfer of land, building or installations by way of sale, lease, or otherwise from time to time.
- (2) For the purpose of providing, maintaining or continuing any amenity and infrastructure in the Special Economic Zone, the Developer may levy such charges, as he may consider necessary in respect of any land, building, installations or any other infrastructure from the occupier thereof.

## **10. Provision for infrastructure or amenity by Developer**

- (1) The Developer may engage a co-developer, off-Zone supplier, operator, or any other person for the purposes of providing infrastructure or amenity.
- (2) Where any infrastructure or amenity is provided, the Developer shall have the power to levy charges for the use of service so provided.
- (3) The Developer may delegate the power of collection of the charges for the use of services to the agency providing the infrastructure or amenity.

## **11. Generation and supply of electricity**

- (1) Notwithstanding anything contained in the Madhya Pradesh Vidyut Sudhar Adhiniyam, 2000 (No. 4 of 2001) or any other State law dealing with electricity, the following provisions shall apply to the generation, transmission, distribution, supply, sale and use of electricity in the Zone, namely,
  - (i) The Developer or Co-developer or any other person designated as such by the Development Commissioner shall be deemed to be the Licensee to undertake in the Zone, the activities of transmission, distribution, supply and sale of electricity, with authority to purchase the energy requirements in the Zone from such sources as may be considered appropriate and conducive to the development of the Zone.
  - (ii) The Developer or the Co-developer or any other person designated as such by the Development Commissioner shall be deemed to be permitted to generate electricity for the purpose of supplying it within the Zone.



- (iii) The Unit established in the Zone shall be entitled to generate electricity either individually or in association with other Units in the Zone for captive use and consumption of such Unit or Units or sell and supply electricity to other units in the Zone.
  - (iv) The tariff terms and conditions of the generation, transmission, distribution, sale, supply and use of electrical energy in the Zone shall be subject to such regulations as may be made by the Development Commissioner.
- (2) The Development Commissioner shall perform functions and exercise powers with regard to matters specified in sub section (1) in place of the Madhya Pradesh Electricity Regulatory Commission constituted under the Madhya Pradesh Vidyut Sudhar Adhiniyam 2000 (4 of 2001).
  - (3) Save as provided in sub-sections (1) and (2) the Commission constituted under the Madhya Pradesh Vidyut Sudhar Adhiniyam, 2000 (No.4 of 2001) and other concerned authorities connected with the operation of the power system shall exercise all powers including but not limited to safety, security and technical standards to be maintained in the generation, transmission, distribution, supply, sale and use of electricity in the Zone.
  - (4) The provisions of levying electricity duty and cess under the Madhya Pradesh Electricity Duty Act 1949 (9 of 1949) and Madhya Pradesh Upkar Adhiniyam 1981 (1 of 1982) shall not be applicable to sale or supply of electricity to the Zone and generation, transmission, distribution and consumption within the Zone.



CHAPTER V  
**SPECIAL ECONOMIC ZONE TO BE AN  
INDUSTRIAL TOWNSHIP**

**12. Declaration of Zone to be Industrial Township Area**

Notwithstanding anything contained in the Madhya Pradesh Municipalities Act 1961 or Madhya Pradesh Municipal Corporation Act, 1956 –

- (i) The Special Economic Zone may be notified as an Urban Area;
- (ii) The Governor may, having regard to the size of the area and Municipal services being provided or proposed to be provided in the Zone, by the Developer, by notification, specify the zone to be an industrial township;
- (iii) The State Government may appoint an Authority for the zone vested with such powers and functions, as may be prescribed.

CHAPTER VI  
Industrial Township Area

**EXEMPTION FROM STATE TAXES, DUTIES,  
CESS AND LEVIES**

**13. Exemption from State taxes, duties and cess**

- (1) The following shall be exempt from payment of any tax, duty, fees, cess or any other levies under any State law namely; -
  - (i) any goods exported out of or imported into the Zone;
  - (ii) inter Unit transactions of goods within the Zone;

- (iii) goods from the Zone sent for value addition to the Domestic tariff area and returned to the Zone thereafter; and
  - (iv) services that provide value addition to a product within the Zone.
- (2) All transactions and transfers of immovable property or documents related thereto within the Zone shall be exempt from stamp duty.

CHAPTER VII

MISCELLANEOUS

14. Act to override other laws

The provisions of this Act shall have effect notwithstanding anything contrary contained in any other State law for the time being in force.

15. Protection of action taken in good faith

No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or rules made there under.

16. Power to remove difficulties

- (1) If any difficulty arises in giving effect to the provisions of this Act, the State Government may by notification make such order, not inconsistent with the provisions of this Act, as may appear to it to be necessary or expedient for the removal of difficulty:

Provided that no such order shall be made after the expiration of two years from the date of coming into force of this Act.

Nothing shall lie against any person for anything done or intended to be done in pursuance of this Act or rules made there under.

The provisions of this Act shall have effect notwithstanding anything contrary contained in any other State law for the time being in force.

- (2) Every order made under this section shall be laid on the table of the legislative assembly.

### **17. Power to make rules**

- (1) The State Government may, by notification, make rules to carry out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters, namely: -
- (i) the procedure for the selection and appointment of Developer;
  - (ii) the powers and functions of the State Government and its agencies to be delegated to the Development Commissioner;
  - (iii) the norms for construction and maintenance of demarcation structures; and
  - (iv) any other matter which has to be or maybe prescribed.
- (3) All rules made under this Act shall be laid on the table of the legislative assembly.

### **18. Power to make Regulations**

- (1) The Development Commissioner may make regulations not inconsistent with this Act and the rules made thereunder for the purpose of giving effect to the provisions of this Act.
- (2) In particular and without prejudice to the generality of the foregoing powers such regulations may provide for the following matters, namely: -



- (a) all matters expressly required by this Act to be prescribed by regulations under sub-section (3) of section 3;
- (b) the terms and conditions of the generation, transmission, distribution sale, supply and use of electrical energy under section 11; and
- (c) the fixation of electricity tariff under section 11.

### 19. Saving of operation of other laws

Nothing in this act shall affect -

- (i) any right, privilege, obligation or liability acquired, accrued or incurred under any other law;
- (ii) any penalty, forfeiture, or punishment incurred under any other law;
- (iii) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability; and

any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Act had not been passed.

## STATEMENT OF OBJECT AND REASONS

With a view to provide stable policy for investment in the Indore Special Economic Zone, it has been decided to enact a suitable legislation. The proposed legislation will attract investors by facilitating the development of world class infrastructure for making the products competitive in the international market and will also facilitate investments and creation of opportunities for employment for the people of the State.

Hence this Act.

Member-in-charge

Bhopal,  
Dated: 28.3.2003

## STATEMENT OF OBJECT AND REASONS

With a view to provide stable policy for investment in the Indore Special Economic Zone, it has been decided to enact a suitable legislation. The proposed legislation will attract investors by facilitating the development of world class infrastructure for making the products competitive in the international market and will also facilitate investments and creation of opportunities for employment for the people of the State.

Member-in-charge



मुख्य पोस्ट मास्टर जनरल डाक  
ऑफिस, के पत्र क्रमांक 22/153,  
दिनांक 10-1-06 द्वारा पूर्व भुगतान  
संज्ञानात्मक डाक न्यूनतम को पूर्व अद्ययुक्त  
डाक द्वारा भेजे जाने के लिए अनुरोध।



पंजी. क्रमांक सीएसडी दिवसीय  
प. ३ - १०३ - पोपलर-०६-०६

# मध्यप्रदेश राजपत्र

(असाधारण)  
प्राधिकार से प्रकाशित

क्रमांक 190

शुक्रवार, दिनांक 12 अगस्त 2008 - भाषण 21, पृष्ठ 1930

## विधि और विधायी कार्य विभाग

भाषण, दिनांक 12 अगस्त 2008

क्र. 5111-267 अन्वय - अ-1 प्र.1 - मध्यप्रदेश विधान सभा का निर्मल्लिखित अधिनियम जिन पर दिनांक 8 अगस्त 2008 को  
संसदीय कार्य विभाग को अन्वयित पत्र भेजे गये हैं, एतद्वारा, सर्वसाधारण की जानकारी के लिये प्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,

राजेश यादव, सचिव

मध्यप्रदेश अधिनियम

क्रमांक २० सन् २००८

इन्दौर स्पेशल इकॉनामिक जोन (स्पेशल प्रोविजन) संशोधन अधिनियम, २००८

विधय-सूची

धारा

1. शीर्षक नाम
2. प्रदेश के विभाजन
3. पूर्व जिले का विभाजन
4. धारा 1 का संशोधन
5. धारा 2 का संशोधन
6. धारा 3 का संशोधन



मध्यप्रदेश अधिनियम

संख्यांक २० सन् २००८

इन्दौर स्पेशल इकॉनामिक जोन (स्पेशल प्रोविजन्स) संशोधन अधिनियम, २००८

[दिनांक ८ अगस्त, २००८ को राजपत्र में अनुमति प्राप्त हुई, अनुमति "मध्यप्रदेश राजपत्र (असाधारण)" में दिनांक १२ अगस्त, २००८ को प्रकाशित की गई।]

इन्दौर स्पेशल इकॉनामिक जोन (स्पेशल प्रोविजन्स) अधिनियम, २००३ को संशोधित करने हेतु अधिनियम

भारत गणराज्य के उन कठनों एवं में मध्यप्रदेश विधान-मंडल द्वारा निम्नलिखित रूप में यह अधिनियमित हो:-

- |                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| संशोधन नाम            | १. इस अधिनियम का संक्षिप्त नाम इन्दौर स्पेशल इकॉनामिक जोन (स्पेशल प्रोविजन्स) संशोधन अधिनियम, २००८ है।                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| परिच्छेद का संशोधन    | २. इन्दौर स्पेशल इकॉनामिक जोन (स्पेशल प्रोविजन्स) अधिनियम, २००३ (संख्यांक २३ सन् २००३) (जो इसमें इसके पश्चात् मूल अधिनियम के नाम से निर्दिष्ट है) के प्रांश में, शब्द "इन्दौर स्पेशल इकॉनामिक जोन" के स्थान पर शब्द "मध्यप्रदेश स्पेशल इकॉनामिक जोन" स्थापित किए जाएं।                                                                                                                                                                                                                                                                                                                                                          |
| नूतन शीर्षक का संशोधन | ३. मूल अधिनियम के नूतन शीर्षक में, शब्द "इन्दौर विशेष आर्थिक परिशिष्ट" के स्थान पर शब्द "विशेष आर्थिक परिशिष्ट" स्थापित किए जाएं।                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| भाग १ का संशोधन       | ४. मूल अधिनियम की धारा १ में,-<br>उपधारा (१) में, शब्द "इन्दौर स्पेशल इकॉनामिक जोन" के स्थान पर, शब्द "मध्यप्रदेश स्पेशल इकॉनामिक जोन" स्थापित किए जाएं;<br>(बी) उपधारा (२) में शब्द "इन्दौर विशेष आर्थिक परिशिष्ट" के स्थान पर, शब्द "सम्पूर्ण मध्यप्रदेश राज्य" स्थापित किए जाएं।                                                                                                                                                                                                                                                                                                                                             |
| भाग २ का संशोधन       | ५. मूल अधिनियम की धारा २ में,-<br>(क) खण्ड (ग) के स्थान पर, निम्नलिखित खंड स्थापित किया जाए, अर्थात्:-<br>" (ग) "सह-विकासकाल" का वही अर्थ होगा, जो स्पेशल इकॉनामिक जोन एक्ट, २००५ (२००५ का ३८) में उसके लिए दिया गया है;"<br>(डी) खण्ड (ड), (च) और (छ) के स्थान पर, निम्नलिखित खंड क्रमशः स्थापित किए जाएं, अर्थात्:-<br>" (ड) "विकास आयुक्त" से अभिप्रेत है, स्पेशल इकॉनामिक जोन एक्ट, २००५ (२००५ का ३८) की धारा ११ की उपधारा (१) के अधीन एक या अधिक विशेष आर्थिक परिशिष्टों के लिए नियुक्त किया गया विकास आयुक्त;<br>(च) "निवेशकाल" का वही अर्थ होगा जो स्पेशल इकॉनामिक जोन एक्ट, २००५ (२००५ का ३८) में उसके लिए दिया गया है; |



(ख) "बोरो टैरिफ क्षेत्र (इकोनॉमिक टैरिफ एरिया)" का वही अर्थ होगा जो स्पेशल इकोनॉमिक जोन एक्ट, 2004 (2004 का ३८) में उसके लिए दिया गया है;"

(गोन) छपट (३) में शब्द "इन्डोर" का लोप किया जाए

१. पून अधिनियम को धारा १३ को उपधारा (१) के पश्चात्, निम्नलिखित संशोद्धरण अंतःस्थापित किया जाए, धारा १३ का लोप

"संशोद्धरण—(१) "निर्यात किया गया माल" से अभिप्रेत है—

(एक) भूमि, समुद्र या वायु मार्ग द्वारा किसी परिक्षेत्र से भारत के बाहर निर्यात किया गया माल; या

(दो) बोरो टैरिफ क्षेत्र से परिक्षेत्र में किसी इकाई को प्रदाय किया गया माल; या

(तीन) किसी परिक्षेत्र की इकाई द्वारा उसी परिक्षेत्र को किसी अन्य इकाई को या किसी अन्य परिक्षेत्र को प्रदाय किया गया माल;

(२) "आयात किया गया माल" से अभिप्रेत है—

(एक) परिक्षेत्र की इकाई द्वारा भूमि, समुद्र या वायु मार्ग द्वारा, भारत के बाहर से लाया गया माल; या

(दो) परिक्षेत्र की इकाई द्वारा उसी परिक्षेत्र या किसी अन्य परिक्षेत्र की इकाई से लाया गया माल;"

भारत, दिनांक 12 अगस्त 2008

क्र. 5122-267-इकोनॉमि-अ (30.3)—भारत के संविधान के अनुच्छेद 348 के छपट (3) के अनुसरण में, "इन्डोर स्पेशल इकोनॉमिक जोन (स्पेशल प्रोविजन्स) संशोधन अधिनियम, 2008 (क्रमांक 20 सन् 2008)" का अंग्रेजी अनुवाद राज्यपाल के अधिकार से परमद्वारा प्रकाशित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश चन्द्र, उपसचिव

MADHYA PRADESH ACT

No. 30 of 2008

THE INDORE SPECIAL ECONOMIC ZONE (SPECIAL PROVISIONS) AMENDMENT ACT, 2008

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MADHYA PRADESH ACT  
No. 20 of 2008THE INDORE SPECIAL ECONOMIC ZONE (SPECIAL PROVISIONS) AMENDMENT  
ACT, 2008

[Received the assent of the Governor on the 8th August, 2008; assent first published in the "Madhya Pradesh Gazette (Extra-ordinary)", dated the 12th August, 2008.]

An Act to amend the Indore Special Economic Zone (Special Provisions) Act, 2003.

Enacted by the Madhya Pradesh Legislature in the Fifty-ninth year of the Republic of India as follows:—

Short title.

1. This Act may be called the Indore Special Economic Zone (Special Provisions) Amendment Act, 2008.

Amendment of citation.

2. In the citation of the Indore Special Economic Zone (Special Provisions) Act, 2003 (No. 23 of 2003) (hereinafter referred to as the principal Act), for the words "Indore Special Economic Zone", the words "Madhya Pradesh Special Economic Zones" shall be substituted.

Amendment of long title.

3. In the long title of the principal Act, for the words "Indore Special Economic Zone", the words "Special Economic Zones" shall be substituted.

Amendment of Section 1.

4. In section 1 of the principal Act,—

(i) in sub-section (1), for the words "Indore Special Economic Zone", the words "Madhya Pradesh Special Economic Zones" shall be substituted;

(ii) in sub-section (2), for the words "Indore Special Economic Zone", the words "whole of the State of Madhya Pradesh" shall be substituted.

Amendment of Section 2.

5. In Section 2 of the principal Act,—

(i) for clause (e), the following new clause shall be substituted, namely:—

"(e) "Co-Developer" shall have the same meaning as assigned to it in the Special Economic Zones Act, 2005 (No. 28 of 2005);"

(ii) for clauses (e), (f) and (g), the following new clauses shall respectively be substituted, namely:—

"(e) "Development Commissioner" means the Development Commissioner appointed for one or more Special Economic Zones under sub-section (1) of Section 11 of the Special Economic Zones Act, 2005 (No. 28 of 2005);

(f) "Developer" shall have the same meaning as assigned to it in the Special Economic Zones Act, 2005 (No. 28 of 2005);

(g) "Domestic Tariff Area" shall have the same meaning as assigned to it in the Special Economic Zones Act, 2005 (No. 28 of 2005);"

(iii) in clause (m), the word "Indore" shall be omitted.

Amendment of Section 13.

6. After sub-section (1) of Section 13 of the principal Act, the following explanation shall be inserted, namely:—

"Explanation.—(1) "goods exported" shall mean—

(i) goods taken out from any Zone by land, sea or air and exported out of India; or

(ii) goods supplied from Domestic, Tariff Area to any unit in the Zone; or

(iii) goods supplied by a unit in a Zone to another unit of the same Zone or any other Zone.

(2) "goods imported" shall mean—

(i) goods brought from out of India by a unit in a Zone by land, sea or air; or

(ii) goods brought by a unit in a Zone from another unit in the same or any other Zone."