

**GOVERNMENT OF INDIA  
COMMERCE AND INDUSTRY  
LOK SABHA**

UNSTARRED QUESTION NO:1077  
ANSWERED ON:15.11.2010  
DIRECT TAX CODE ON SEZ UNITS  
Ponnam Shri Prabhakar

**Will the Minister of COMMERCE AND INDUSTRY be pleased to state:**

(a) whether the Ministry has proposed lowering of Minimum Alternative Tax (MAT) in the direct taxes code bill in SEZ units as it may be unviable;and

(b) if so, the details thereof and the response from the Finance Ministry in this regard?

**Answer**

MINISTER OF THE STATE IN THE MINISTRY OF COMMERCE AND INDUSTRY (SHRI JYOTIRADITYA M. SCINDIA)

(a) and (b): Impressive growth has been registered in SEZs mainly due to the stable fiscal regime provided by the SEZ Act. On the Direct Tax Code, views of the Department of Commerce have been suitably conveyed to the Department of Revenue in order to protect the interest of investors.