**Detailed Guidelines on DGFT & Foreign Trade Services**

**Deemed Export Licences & IGST Refund Claims -**

* Advisory on supplies considered as **deemed exports** (e.g., supply to EOU, SEZ developer, and Advance Authorisation holder).
* Application for refund of **terminal excise duty** or **IGST refund** under deemed export provisions.

**DGFT & Foreign Trade Services – Guidelines Table:**

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| **Topic** | **Coverage** | **Benefits for Importer/Exporter** |
| **Deemed Export Licences & IGST Refunds** | Supplies to EOU/SEZ/AA holders, claiming IGST/terminal duty refund. | Recovery of blocked funds, improved liquidity. |