

No. K-43022/84/2024-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi
Dated the 26th August, 2024

OFFICE MEMORANDUM

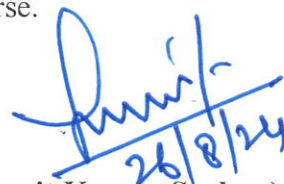
Subject: 122nd Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 30th August, 2024 – Supplementary Agenda - regarding.

The undersigned is directed to refer to this Department's OMs of even number dated 8th August, 2024 and 16th August, 2024 on the subject cited above and to inform that the 122nd meeting of the BoA for SEZs is scheduled to be held on 30th August, 2024 at Hyderabad under the Chairmanship of Commerce Secretary in hybrid mode.

2. **The Supplementary Agenda for the 122nd meeting of the BoA for SEZs is enclosed herewith.** The same has also been hosted on the website: www.sezindia.gov.in.

3. All the addresses are requested to kindly make it convenient to attend the meeting.

4. The meeting link of the aforesaid meeting will be shared in due course.



(Sumit Kumar Sachan)

Under Secretary to the Government of India

Tel: 23039829

Email: sumit.sachan@nic.in

To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. ShriSanjiv, Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), UdyogBhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, ShastriBhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, KrishiBhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)

9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, NirmanBhavan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)
12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi (Fax: 23092569)
13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, PariyavaranBhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, ShastriBhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (ShriHemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, ShastriBhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, VikasBhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, UdyogBhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. RupaChanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai – 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, AtladraPadra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, UdyogBhawan, 9th Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra

39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Development Commissioner, GIFT SEZ, Gujarat
42. Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
43. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
44. Government of Karnataka, Principal Secretary, Commerce and Industry Department, VikasSaudha, Bangalore – 560001. (Fax: 080-22259870)
45. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
46. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
47. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
48. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
49. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
50. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
51. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
52. Government of Uttar Pradesh, Principal Secretary, (Industries), LalBahadurShastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
53. Government of Punjab, Principal Secretary Department of Industry & Commerce UdyogBhawan), Sector -17, Chandigarh- 160017.
54. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
55. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneshwar – 751001 (Fax: 0671-536819/2406299).
56. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), VallabhBhavan, Bhopal (Fax: 0755-2559974)
57. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
58. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
59. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
60. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
61. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

Copy to: PPS to CS / PPS to AS (LSS) / PPS to JS (VA)/ PPS to Dir (SNS).

Supplementary Agenda for the 122nd meeting of the Board of Approval for Special Economic Zones to be held on 30th August, 2024

122.7: Co-Developer status proposal (1 proposal)

Relevant provision: In terms of sub-section (11) under Section 3 of the SEZ Act, 2005, any person who or a State Government which, intends to provide any infrastructure facilities in the identified area or undertake any authorized operation after entering into an agreement with the Developer, make a proposal for the same to the Board for its approval.

122.7 Request of M/s. Arasan Infra Limited for Co-developer status and authorized operations in M/s. Adani Ports and Special Economic Zone, Mundra– APSEZ, Mundra.

1.	Name of the Developer & Location	Adani Ports and Special Economic Zone Ltd.[APSEZL] Adani Corporate House Near Vaishno Devi Circle, S.G. Highway, Khodiyar Ahmedabad 382421
2.	Date of LoA to Developer	F.2/11/2003-EPZdated12.04.2006
3.	Sector of the SEZ	Multi-Product SEZ
4.	Date of Notification	Combined Notification dated 21.09.2016 and subsequent notification dated 04.07.2019, 29.11.2021, & 21.09.2022
5.	Total notified area (in Hectares)	8234.1840 Hectares
6.	Whether the SEZ is operational or not	Yes
	(i) If operational, date of operationalization	03-09-2008
	(ii).No. of Units	59
	(iii). Total Exports & Imports for the last 5 years (Rs. in Cr.)	2019-2020 to 2023-2024 Export- INR 55,531.72 Cr. Approx. Import- INR 1,25,909.36 Cr. Approx..
	(iv).Total Employment(In Nos.)	26,325 approx
7.	Name of the proposed Co-Developer	Arasan Infra Limited Adani Corporate House, Shantigram, S.G. Highway, Khodiyar, Ahmedabad-382421, Gujarat
8.	Details of Infrastructure facilities authorized operations to be undertaken by the co-developer	Development, Operations, and Maintenance of Electricity Transmission infrastructure facility including required sub-stations, power lines, backup power storage systems etc.
9.	Total area (in Hectares) on which activities will be performed by the Co-Developer	Initially sub- station to come over an area of- 33.5889 Hectares

10.	Proposed investment by the Co-Developer (Rs. in Cr.)	INR 2383 Cr.
11.	Net-worth of the Co-developer (Rs. in Cr.)	INR 13,703 Cr.of holding company- Adani Energy Solutions Ltd.
12.	Date of the Co-developer agreement	06-06-2024

Recommendation by DC, APSEZ, Mundra: -

The applicant has proposed to set up the infrastructure to draw power from the Central Grid, which presently is being drawn from state grid. This is proposed with the objective for ensuring availability of reliable electricity to the existing entities and to cater power intensive projects like Green Hydrogen, Green Ammonia, as referred by the applicant as likely to be implemented in Mundra SEZ.

Keeping in view the above, the proposed infrastructure is needed.

In view of the above, the proposal is recommended for approval.

122.8: Request for increase/decrease in area by Co-developer (1 proposal)

122.8 Request of M/s. ANSR Global Corporation Private Limited, Co-Developer in Embassy Property Developments Private Limited SEZ, Bangalore for expansion of built-up area – CSEZ.

Name of Developer	: M/s. Embassy Property Developments Private Limited SEZ, Bangalore
Area (Hectares)	: 2.5906
Date of Notification	: 03.05.2017
Date operationalized	: 01.04.2024
No. of Units	: 03
Export (2024-2025 i.e, from 01.04.2024)	: Rs.680.90 crore
Total built-up area	: 148644.86 sq.mtr.
Name of the Co-Developer	: M/s. ANSR Global Corporation Private Limited
LoA No. & Date of Co-Developer	: F.1/1/2017-SEZ dated 14.11. 2023 for infrastructure development, conversion of bare shell building into warm shell building, leasing out the built-up space, facility management service in 2,04,198 sq.ft. built-up area at Block B Building (17 th Floor: 62,737 sq.ft., 18 th Floor: 70,699 sq.ft. & 19 th Floor: 70,762 sq.ft.) in the Embassy Property Developments Private Limited SEZ, Bangalore
Present Request of Co-Developer	: Inclusion of additional built-up area admeasuring 1,38,572sq.ft. 1,38,572sq.ft. in Parcel 2 Acacia (11 th Floor: 69,737 sq.ft. and 12 th Floor: 68,835 sq.ft.) in Embassy Property Development Private Limited to undertake the authorized operation of conversion of bare shell buildings into warm shell buildings, lease the built-up space and to provide facility management services to IT/ITES.

At present the Co-Developer is having a built-up area of 2,04,198sq.ft. at Block B Building (17th Floor: 62,737 sq.ft., 18th Floor: 70,699 sq.ft. & 19th Floor: 70,762 sq.ft.) in the Embassy Property Developments Private Limited SEZ, Bangalore for infrastructure development, conversion of bare shell building into warm shell building, leasing out the built-up space, facility management service. On approval, the net built-up area of the Co-Developer shall be 3,42,770 sq.ft.

Observation	: The Co-Developer has submitted the following documents in connection with surrender of the said area:- <ul style="list-style-type: none">• “No Objection Certificate” issued by M/s.Embassy Property Developments Private Limited, the Developer
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for surrender of space.

- Copy of Co-Developer agreement dated 7th August 2024 for the entire area.

Recommendation by DC, CSEZ: -

The request of M/s ANSR Global Corporation Private Limited, Co-Developer for inclusion of additional built-up area admeasuring 1,38,572 sq.ft. to carry out the activities of Co-Developer in Embassy Property Development Private Limited SEZ, Bangalore is recommended and forwarded for consideration of the BoA.

122.9: Request for partial/full de-notification (3 proposals)

Procedural guidelines on de-notification of SEZ:

- In terms of first proviso to rule 8 of the SEZ Rules, 2006, the Central Government may, on the recommendation of the Board (Board of Approval) on the application made by the Developer, if it is satisfied, modify, withdraw or rescind the notification of a SEZ issued under this rule.
- In the 60th meeting of the Board of Approval held on 08.11.2013, while considering a proposal of de-notification, the Board after deliberations decided that henceforth all cases of partial or complete de-notification of SEZs will be processed on file by DoC, subject to the conditions that:
 - (a) DC to furnish a certificate in the prescribed format certifying inter-alia that;
 - the Developer has either not availed or has refunded all the tax/duty benefits availed under SEZ Act/Rules in respect of the area to be de-notified.
 - there are either no units in the SEZ or the same have been de-bonded.
 - (b) The State Govt. has no objection to the de-notification proposal and
 - (c) Subject to stipulations communicated vide DoC's letter No. D.12/45/2009-SEZ dated 13.09.2013.

122.9(i) Request of M/s. New Chennai Township Private Limited for partial de-notification of 44.73 Hectare (110.53 acres) of their Multi Service, SEZ at Seekinankuppam, Cheyyur Taluk, Kancheepuram District, Tamil Nadu – MEPZ.

Name of Developer	:	M/s. New Chennai Township Private Limited
Location	:	Seekinankuppam, Cheyyur Taluk, Kancheepuram District, Tamil Nadu
LoA issued on (date)	:	23.05.2007 (Formal Approval)
Sector	:	Multi- Service Sector
Operational or not operational	:	Operational
Notified Area (in Hectares)	:	121.94 Ha.
Area proposed for de-notification (in Hectares)	:	44.73 Ha.

The Developer has proposed for partial de-notification of 44.73 Ha (110.53 acres) out of 121.94 Ha (301.32 acres). As regards reasons for decrease in the area, the Developer has mentioned that as there is poor demand for allotment of land under SEZ notified format, it has been decided to de-notify a portion of the under developed land parcel in the boundary of the SEZ, without affecting the contiguity of the land parcel retained as SEZ.

As per DoC's O.M. dated 14.07.2016 required documents for partial de-notification and the status thereof in the instant case are as below: -

S. No.	Documents/Details Required	Status
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(i)	Form-C5 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC certificate in prescribed format	Yes, provided
(iii)	Developer's Certificate countersigned by DC	Yes, provided
(iv)	Land details of the area to be de-notified countersigned by DC	Yes, provided
(v)	Colored Map of the SEZ clearly indicating area to be de-notified and left-over area duly countersigned by DC	Yes, provided
(vi)	"No Objection Certificate" from the State Government w.r.t. instructions issued by DoC vide its instruction No. D.12/45/2009-SEZ dated 13.09.2013 for partial de-notification shall be complied with	Yes, provided
(vii)	'No Dues Certificate' from specified officer	Yes, provided

The State Govt. of Tamil Nadu vide letter dated 30.07.2024 has conveyed their No objection to the proposal subject to the following conditions: -

- i. After de-notification, the contiguity should not be affected. Also, access to the de-notified sites is to be ensured. New Chennai Township Private Limited will have to realign the compound wall/ fencing at their cost to maintain the contiguity for the SEZ area after de-notification.
- ii. New Chennai Township Private Limited Will have to refund all the duties & tax concessions availed in respect of land; buildings and machinery in respect of the area proposed for de-notification including road area. Once the dues are paid, the No Dues Certificate obtained from the relevant authorities should be forwarded to Government for record purposes.
- iii. Such de-notified parcels of land would be utilized toward creation of infrastructure which would sub-serve the objective of the SEZ as originally envisaged.
- iv. Such land parcels after de-notification will conform to Land Use guidelines/master plans of the Government of Tamil Nadu.

In compliance of DoC's Instruction No. 102 dated 18.11.2019 regarding Physical Inspection and Contiguity Condition, the Physical Inspection was carried on 09.08.2024 by DDC, ADC, MEPZ along with Tahsildar, Revenue Inspector and VAO. It is noted in the report that after the proposed de-notification, the Developer fulfils the contiguity conditions stipulated under Rule 5(2) (read with Rule 7) of SEZ Rules, 2006.

DC, MEPZ has certified that;

- a) There are no units in the area proposed to be de-notified in the SEZ.
- b) The SEZ shall remain contiguous even after the partial de-notification of the area of 44.73 Hectare (110.53 acres) and shall meet the minimum land/space requirement prescribed for the SEZ.

Recommendation by DC, MEPZ SEZ: -

M/s. New Chennai Township Pvt. Ltd. SEZ has a notified area of 121.94 Ha of land and out of that said notified land parcel, they are requesting for de-notification of an area of 44.73 Ha which is lying vacant. The Developer has availed duty exemptions totalling Rs. 18,70,655/- under SEZ Act, 2005 and Rules 2006. The Developer has paid the same and filed DRC-03 challan dated 13.08.2024 evidencing payment. The respective AO/SO acknowledged the same and produced No Dues Certificate for the area to be partially de-notified.

In view of the above, it is requested to consider the proposal of the Developer, M/s. New Chennai Township Pvt. Ltd., SEZ, Chennai for partial de-notification.

122.9(ii) Request of M/s. Span Ventures Private Limited for partial de-notification of 1.22 Ha out of 2.935 Ha of their IT/ITES SEZ at KPM Nagar, Rathinam Software Park, Kurichi Village, Eachanari, Coimbatore District, Tamil Nadu - MEPZ.

Name of Developer	:	M/s. Span Ventures Private Limited
Location	:	KPM Nagar, Rathinam Software Park, Kurichi Village, Eachanari, Coimbatore District, Tamil Nadu
LoA issued on (date)	:	25.10.2006 (Formal Approval)
Sector	:	IT/ITES
Operational or not operational	:	Operational
Notified Area (in Hectares)	:	2.935 Ha.
Area proposed for de-notification (in Hectares)	:	1.22 Ha.

The Developer has proposed for partial de-notification of 1.22 Ha out of 2.935 Ha. As regards reasons for decrease, the Developer has mentioned that uncertainty surrounding the IT industry and terminal decline in the revenue streams, uncertainty regarding the availability of the tax holiday to SEZ units under the proposed direct tax code regime.

As per DoC's O.M. dated 14.07.2016 regarding required documents for partial de-notification and the status thereof are as below:

S. No.	Documents/Details Required	Status
(i)	Form-C5 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC's certificate in prescribed format	Yes, provided
(iii)	Developer's Certificate countersigned by DC	Yes, provided
(iv)	Land details of the area to be de-notified countersigned by DC	Yes, provided
(v)	Colored Map of the SEZ clearly indicating area to be de-notified and left-over area duly countersigned by DC	Yes, provided
(vi)	"No Objection Certificate" from the State Government w.r.t. instructions issued by DoC vide its instruction No. D.12/45/2009-SEZ dated 13.09.2013 for partial de-notification shall be complied with	Yes, provided
(vii)	'No Dues Certificate' from specified officer	Yes, provided

The State Govt. of Tamil Nadu vide letter dated 27.09.2021 has conveyed their No Objection to the proposal subject to the following conditions: -

- After de-notification, the contiguity should not be affected. The Developer will have to re-align the compound wall/fencing at their cost to maintain the contiguity for the SEZ area after de-notification.
- M/s. Span Ventures Pvt. Ltd. will have to refund all the duties & tax concessions availed, if any, in respect of the area proposed for de-notification including the road area.

- iii. Such de-notified land parcel would be utilized towards creation of infrastructure which would sub-serve the objective of the SEZ as originally, envisaged.
- iv. Post de-notification, use of such land parcels will conform to land use guidelines/master plans of the Govt. of Tamil Nadu.

In compliance of DoC's Instruction No.102 regarding physical inspection and contiguity condition, an Inspection Report dated 06.01.2022 has been provided. As per report, Physical Inspection was conducted on 06.01.2022 by ADC, MEPZ along with Officials from the Revenue Department - Tahsildar, Village Administrative Officer and Surveyor. It is noted that after the proposed de-notification of 1.22 Ha, the SEZ fulfills the contiguity condition stipulated under Rule 5 (read with Rule 7) of the SEZ Rules, 2006.

DC, MEPZ has certified that;

- i. There is no unit in the SEZ area proposed for de-notification.
- ii. The SEZ shall remain contiguous even after de-notification of the area of 1.22 Ha and shall meet the minimum land/space requirement prescribed for the IT/ITES.

Further, with regard to built-up area requirement, DDC has informed that even after considering the present proposal, the minimum Built-up area requirement of 25,000 Sq.mtrs. for Category 'B' city in terms of the rule 5 of the SEZ Rules, 2006 is fully met.

Recommendation by DC, MEPZ SEZ:-

M/s. Span Ventures has a notified area of 2.935 Ha of land and out of that said notified land parcel, they are requesting for de-notification of an area of 1.22 Ha which is lying vacant. The Developer has not availed any duty benefits by way of duty free imports/FTA procurements of goods or services for the land to be de-notified. Hence, the Developer depositing the duty exemption availed to the Government does not arise.

In view of the above, it is requested to consider the proposal of the Developer, M/s. Span Ventures SEZ, Coimbatore for partial de-notification.

122.9(iii) Request of M/s. Wipro Limited, Pune for de-notification of the Sector Specific Special Economic Zone for IT/ITES at Plot No. 2, Phase-1, Rajiv Gandhi Infotech Park, Hinjewadi, TalukaMulshi, Dist-Pune , Maharashtra – SEEPZ SEZ.

Name of Developer : M/s. Wipro Limited
Location : Plot No. 2, Phase-1, Rajiv Gandhi Infotech Park,
Hinjewadi, TalukaMulshi, Dist-Pune , Maharashtra
LoA issued on (date) : 31.03.2017 (Formal Approval)
Sector : IT/ITES
Operational or not operational : Non-Operational
Notified Area (in Hectares) : 9.15 Ha.
Area proposed for de-
notification (in Hectares) : 9.15 Ha.

M/s. Wipro Limited has proposed to de-notify the entire area of the SEZ. As regards reasons, the Developer has mentioned that owing to the unit Sunset on 31.03.2020, they could not add more units to the Developer in Phase 1.

As per DoC's O.M. dated 14.07.2016 required documents for full de-notification and the status thereof in the instant case are as below: -

S. No.	Documents/Details Required	Status
(i)	Form-C6 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC certificate in prescribed format	Yes, provided
(vi)	"No Objection Certificate" from the State Government w.r.t. instructions issued by DoC vide its instruction No. D.12/45/2009-SEZ dated 13.09.2013 for partial de-notification shall be complied with	Yes, provided
(vii)	'No Dues Certificate' from specified officer	Yes, provided

The State Government of Maharashtra vide letter dated 06.11.2023 has recommended the proposal stating that Government of Maharashtra will ensure that, the de-notified parcels of land will be utilized toward creation of infrastructure which would sub-serve the objective of the SEZ as originally envisaged. The State Government also certify that the parcel of land will conform to land use guidelines/ master plan of the State Government.

DC, SEEPZ SEZ has certified that;

- a) There are no units in the SEZ
- b) The developer has availed the following tax/duty benefits under the SEZ Act/Rules:
 - (i) Rs. 1,26,40,920/-, in respect of Goods and Rs.42,08,906/- in respect of services.
 - (ii) In respect of services, the developer refunded an amount of Rs.42,08,906/-.
 - (iii) In respect of goods out of total duty foregone of Rs. 1,26,40,920/-, the goods involving duty foregone of Rs. 35,67,274/- were transferred under Rule 38 and

remaining duty/ tax amount of Rs. 90,73,646/- has been refunded by the developer.

The tax/duty benefits indicated above have been refunded by the Developer to DC's satisfaction.

Recommendation by DC, SEEPZ SEZ: -

The proposal has been examined and recommendation is as follows:

- a) Units in the Zone have been de-bonded
- b) An amount equivalent to the tax/duty exemption availed has been deposited to the Government Account.

122.10: Request for Industrial license (1 proposal)

122.10(i) Request of M/s. Raneal Advanced Systems Private Limited, an SEZ unit in KIADB (Aerospace) SEZ, Bangalore for Industrial License under IDR Act, 1951 - CSEZ.

M/s. Raneal Advanced Systems Private Limited issued LoA dated 25.01.2023 for setting up an SEZ unit in KIADB (Aerospace) SEZ, Bangalore for manufacture of Printed Circuit Board Assemblies. The unit has requested for manufacturing following items: -

- i. Production, Assembly and Testing of Microwave Components and Modules for Radar Systems and EW Systems
- ii. Production, Assembly and Testing of Microwave Sub-modules for command and guidance units for Missile Subsystems
- iii. Repair of Radar Apparatus viz. providing warranty support and carrying out repair of Airborne, Ship borne and Ground based Radar Equipment (which shall include installation and commissioning support)
- iv. Integration and Manufacture of Avionics & Defence Electronic Equipment
- v. Production, Assembly and Testing of Radar Systems and EW Systems

The location proposed by the unit for manufacturing above items is Aerospace SEZ sector, Plot No. 29, 30 & 107, Southern Block, Hitech Defence & Aerospace Park, KIADB Industrial Area, Kavadanahalli Village, Devanahalli Taluk, Bengaluru Rural, Karnataka – 562110.

As per DPIIT's Press Note 3 (2019 series) dated 11.09.2019, following four industries are compulsory licensable under IDR Act, 1951:

- (i). Cigar and Cigarettes of tobacco and manufactured tobacco substitutes
- (ii). Electronic Aerospace and Defence equipment
- (iii). Industrial Explosives
- (iv). Hazardous Chemicals

Further, in respect of defence equipment, DPIIT vide its Press Note 1 (2019 series) dated 01.01.2019 has issued a list of defence items which require Industrial License under IDR Act, 1951.

The proposal of the unit was shared with various departments for their comments which have been received as under: -

Departments	Comments
IS-I Division, (Security Desk), MHA	Vide OM dated 23.02.2024, Security Desk-MHA has conveyed security clearance in respect of M/s RaNeal Advanced Systems Private Limited and its directors namely S/Shri Ramegowda Shiva Kumar and Krishna Bhagavan Srinivasa Ranga subject to the conditions/compliances mentioned in para 3 of OM No. II/20034/166/2010-IS-II dated 23/24.01.2014 of MHA and further that in areas where which are notified/declared sensitive by MHA,

	<p>the relevant guidelines shall be made applicable.</p> <p>Further, this security clearance is subject to the condition that the PESO/District administration will ensure that security and safety arrangements at the plant are duly strengthened to strictly conform to the extant rules/guidelines.</p>
IS-I Division, (Arms Section), MHA	Vide OM dated 19.12.2023, Arms Section-MHA has offered No Comments as the subject items do not fall under the category of small arms and ammunition as per the Arms Act, 1959 & the Arms Rules, 2016.
DPIIT	DPIIT vide OM dated 27.06.2024 has offered No Objection from FDI and Explosive angle.
D/o Defence Production	<p>Vide OM dated 06.06.2024, DoDP has offered No Objection for grant of license for manufacture of items as mentioned below only specially designed for military application subject to standard terms and conditions under IDR Act, 1951:</p> <p>(ii) Production, Assembly and Testing of Microwave sub-module for command guidance units for missile subsystem (iv) Integration and Manufacture of Avionics & Defence Electronic Equipmen (v) Production, Assembly and Testing of Radar Systems and EW Systems</p> <p>The items “Production, Assembly and Testing of Microwave Components and Modules for Radar Systems and EW Systems” is already covered under item “Production, Assembly and Testing of Radar Systems and EW Systems”. Further, DDP, MoD vide OM dated 26.06.2014 has conveyed DPIIT, M/o Commerce & Industry that Maintenance, Repair and Overhaul activities in Defence Sector may be treated as Services and should not be subject to industrial license under IDR Act, 1951.</p> <p>Further, the company may be directed to follow the security guidelines for Category ‘A’ mentioned in the Security Manual available at DDP’s website while undertaking manufacturing of items for defence use.</p>
M/o EF&CC	<p>Vide OM dated 19.08.2024, M/o EF&CC has stated that the following may please be taken note of:</p> <p>The proposed project doesn’t attract the provisions of EIA Notification, 2006 and accordingly, Environment Clearance (EC) is not applicable in</p>

	<p>the extant matter.</p> <p>However, if the proposed project involves the construction of a building exceeding 20,000 sqm., it would fall under item 8(a) of the Schedule of the EIA Notification, 2006, and its subsequent amendments and accordingly prior EC will be required.</p> <p>Further, the construction of NSEZ may require prior EC as per provision of EIA Notification, 2006, if applicable.</p> <p>The provisions of the E-Waste (Management) Rules, 2022, and the Hazardous and other Wastes (Management & Transboundary Movement) Rules, 2016 shall be applicable depending on the waste generated in the proposed project.</p> <p>If the proposed project/activity involves the diversion of forest land, or passes through any Protected Area or Eco-sensitive zone, provisions of Forest (Conservation) Act, 1980 and Wildlife (Protection) Act, 1972 respectively would be applicable.</p> <p>Consent to Establish (CTE) and Consent to Operate (CTO) from the concerned State Pollution Control Board would be required under the provision of Air (Prevention and Control of Pollution) Act, 1981 and Water (Prevention and Control of Pollution) Act, 1974, if applicable.</p>
M/o Civil Aviation	Vide OM dated 26.03.2024, M/o Civil Aviation state that in case of civil aviation related activities/equipment, the company would have to seek approval from Directorate General of Civil Aviation/Ministry of Civil Aviation.
State Govt. of Karnataka	Vide letter dated 28.12.2023, O/o of the Commissioner for Industrial Development and Director of Industries & Commerce, State Govt. of Karnataka has only provided details of items being manufactured by the unit along with its turnover and no. of employees.
CSEZ	Vide letter dated 14.11.2023, O/o CSEZ has offered No Objection to the proposal.

Relevant provision: As per section 9(e) of the SEZ Act, 2005, the Board has powers and functions of granting, notwithstanding anything contained in the Industries (Development and Regulation) Act, 1951, a license to an industrial undertaking referred to in clause (d) of section 3 of that Act, if such undertaking is established, as a whole or part thereof, or proposed to be established, in a Special Economic Zone.

Since clearances have been received from all concerned departments, the proposal of the unit is being placed before the BoA for its consideration.

122.11: Request for conversion of processing area into non-processing area under Rule 11(B) (2 proposals)

Rule position: -

- **In terms of the Rule 5(2) regarding requirements of minimum area of land for an IT/ITES SEZ: -**

(b) There shall be no minimum land area requirement for setting up a Special Economic Zone for Information Technology or Information Technology enabled Services, Biotech or Health (other than hospital) service, but a minimum built up processing area requirement shall be applicable, based on the category of cities, as specified in the following Table, namely: –

TABLE

Sl. No. (1)	Categories of cities as per Annexure IV-A (2)	Minimum built-up processing Area (3)
1.	Category 'A' 50,000 square meters	50,000 square meters
2.	Category 'B' 25,000 square meters	25,000 square meters
3.	Category 'C' 15,000 square meters	15,000 square meters

(c) The minimum processing area in any Special Economic Zone cannot be less than fifty per cent. of the total area of the Special Economic Zone.

- **In terms of the Rule 11 B regarding Non-processing areas for IT/ITES SEZ:-**

(1) Notwithstanding anything contained in rules, 5,11,11A or any other rule, the Board of Approval, on request of a Developer of an Information Technology or Information Technology Enabled Services Special Economic Zones, may, permit demarcation of a portion of the built-up area of an Information Technology or Information Technology Enabled Services Special Economic Zone as a non-processing area of the Information Technology or Information Technology Enabled Services Special Economic Zone to be called a non-processing area.

(2) A Non-processing area may be used for setting up and operation of businesses engaged in Information Technology or Information Technology Enabled services, and at such terms and conditions as may be specified by the Board of Approval under sub-rule (1),

(3) A Non-processing area shall consist of complete floor and part of a floor shall not be demarcated as a non-processing area.

(4) There shall be appropriate access control mechanisms for Special Economic Zone Unit and businesses engaged in Information Technology or Information Technology Enabled Services in non-processing areas of Information Technology or Information Technology Enabled Services Special Economic Zones, to ensure adequate screening of movement of persons as well as goods in and out of their premises.

(5) Board of Approval shall permit demarcation of a non-processing area for a business engaged in Information Technology or Information Technology Enabled

Services Special Economic Zone, only after repayment, without interest, by the Developer, —

(i) tax benefits attributable to the non-processing area, calculated as the benefits provided for the processing area of the Special Economic Zone, in proportion of the built up area of the non-processing area to the total built up area of the processing area of the Information Technology or Information Technology Enabled Services Special Economic Zone, as specified by the Central Government.

(ii) tax benefits already availed for creation of social or commercial infrastructure and other facilities if proposed to be used by both the Information Technology or Information Technology Enabled Services Special Economic Zone Units and business engaged in Information Technology or Information Technology Enabled Services in non-processing area.

(6) The amount to be repaid by Developer under sub-rule (5) shall be based on a certificate issued by a Chartered Engineer.

(7) Demarcation of a non-processing area shall not be allowed if it results in decreasing the processing area to less than fifty per cent of the total area or less than the area specified in column (3) of the table below:

TABLE

Sl. No. (1)	Categories of cities as per Annexure IV-A (2)	Minimum built-up processing Area (3)
1.	Category 'A' 50,000 square meters	50,000 square meters
2.	Category 'B' 25,000 square meters	25,000 square meters
3.	Category 'C' 15,000 square meters	15,000 square meters

(8) The businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall not avail any rights or facilities available to Special Economic Zone Units.

(9) No tax benefits shall be available on operation and maintenance of common infrastructure and facilities of such an Information Technology or Information Technology Enabled Services Special Economic Zone.

(10) The businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall be subject to provisions of all Central Acts and rules and orders made thereunder, as are applicable to any other entity operating in domestic tariff area.

- Consequent upon insertion of Rule 11 B in the SEZ Rules, 2006, Department of Commerce in consultation with Department of Revenue has issued Instruction No. 115 dated 09.04.2024 clarifying concerns/queries raised from stakeholders regarding Rule 11B.
- Further, as per the directions of the BoA in its 120th meeting held on 18.06.2024, there shall be a clear certification of Specified Office and the Development Commissioner that

the Developer has refunded the duty as per the provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09th April, 2024 issued by DoC. Accordingly, DoC vide letter dated 27.06.2024 has issued one such Certificate to be provided by Specified Officer and Countersigned by Development Commissioner.

- Moreover, in the 121st meeting of the BoA held on 30th July, 2024, BoA directed that on receipt of the checklist from DGEP, DoC would first seek comments of all DCs and based on the same, finalize the same at the earliest. Further, BoA also directed that the finalised checklist should be followed scrupulously in future cases and should also be obtained in respect of all earlier approved cases. Subsequently, DGEP vide OM dated 01.08.2024 has shared one such checklist with DoC. Vide letter dated 02.08.2024, DoC has forwarded the Checklist to all the DCs to examine and provide necessary comments on the same.

122.11(i) Request of M/s. Gigaplex Estate Pvt. Ltd. for Demarcation of Built up Floors as Non Processing Area of a notified IT/ITES SEZ - SEEPZ.

1	Name & Address of the SEZ	M/s. Gigaplex Estate Private Limited., Raheja Tower, Plot No. C-30, Block 'G', Bandra Kurla Complex, Bandra (E), Mumbai-400051.									
2	Letter of Approval No. and Date	F.1/5/2011-SEZ dated 06.01.2012									
3	Date of Notification	11th June 2013									
4	Name of the Sector of SEZ for which approval has been given	IT/ITES									
5	Total Notified Area of SEZ	8.04 Hectares									
6	Total area of – (i) Processing Area (ii) Non Processing Area	8.04 Hectare Nil									
7	Detail of Built-up Area : (i) No. of towers with built-up area of each tower (in sq. mtr.)- Total No. of Tower 5 (five) in the SEZ. BUA as per following table.	(i) No. of towers with built-up area of each tower (in Square meter) – Total No. of Tower 5 (five) in the SEZ. BUA as per following table : <table border="1"> <thead> <tr> <th>Sr. No.</th><th>Bldg No. /Tower Nos.</th><th>Total No. of Floors</th><th>BUA as per Approved plan Sq.mtrs</th></tr> </thead> <tbody> <tr> <td>1</td><td>2</td><td>Basement + Stilt + 2 Parking + 11 Office floors</td><td>88,651.10</td></tr> </tbody> </table>		Sr. No.	Bldg No. /Tower Nos.	Total No. of Floors	BUA as per Approved plan Sq.mtrs	1	2	Basement + Stilt + 2 Parking + 11 Office floors	88,651.10
Sr. No.	Bldg No. /Tower Nos.	Total No. of Floors	BUA as per Approved plan Sq.mtrs								
1	2	Basement + Stilt + 2 Parking + 11 Office floors	88,651.10								

	Total built up area -	3	3	Basement + Stilt + 2 Parking + 13 Office floors	87,029.91
		3	4	Basement + stilt + 2 Parking + 13 Office floors	1,02,804.59
		4	5	Basement + Stilt + 8 Office Floors	37,352.16
		5	6	Basement + Stilt + 9 Office Floors	44,086.65
				Total	3,59,924.41
		<p>** Bldg. No. 5 total built up area 37352.16 sq. mtr. demarcated in the 118th BOA meeting held on 06.02.2024</p> <p>** Bldg. No. 2 & 5 total built up area 33,834.28 sq. mtr. demarcated in the 120th BOA meeting held on 18.06.2024</p>			
8	Total Built up area in	<p>(i) Processing area = 359,924.41 Square meter</p> <p>(ii) Non-Processing area = 71,186.44 sq. mtr.</p>			
9	Total number of floors in bldg. wherein demarcation of NPA is proposed :				
		Sr. No.	Building no. and area		
		1	Bldg. No. 03 - Basement + 2 parking + 11 Office Floors (TOTAL BUA of bldg. No. 03 is 87,029.91 Sq.mtr.)		
		2	Bldg. No. 04 - Basement + Stilt + 2 parking + 13 Office Floors (TOTAL BUA of bldg. No. 04 is 1,02,804.59 Sq.mtr.)		

		3	Bldg. No. 06 - Basement +8 Office Floors (TOTAL BUA of bldg. No. 06 is 44,086.65 Sq.mtr.)															
10	Total number of floors proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	<table><tr><td>Sr. No.</td><td>Building No.</td><td>No. of floors</td></tr><tr><td>1</td><td>Bldg. No. 03</td><td>4th, 5th, 7th, 8th & 9th Office floors [21415.85 sq. mtr.]</td></tr><tr><td>2</td><td>Bldg. No. 04</td><td>Part Terrace Office floors [170.76 sq. mtr.]</td></tr><tr><td>3</td><td>Bldg. No. 06</td><td>7th & 8th Office floors [7,527.02 sq. mtr.]</td></tr></table>					Sr. No.	Building No.	No. of floors	1	Bldg. No. 03	4 th , 5 th , 7 th , 8 th & 9 th Office floors [21415.85 sq. mtr.]	2	Bldg. No. 04	Part Terrace Office floors [170.76 sq. mtr.]	3	Bldg. No. 06	7 th & 8 th Office floors [7,527.02 sq. mtr.]
Sr. No.	Building No.	No. of floors																
1	Bldg. No. 03	4 th , 5 th , 7 th , 8 th & 9 th Office floors [21415.85 sq. mtr.]																
2	Bldg. No. 04	Part Terrace Office floors [170.76 sq. mtr.]																
3	Bldg. No. 06	7 th & 8 th Office floors [7,527.02 sq. mtr.]																
11	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	<table><tr><td>Sr. No.</td><td>Building no.</td><td>Area (in sq. mtr.</td></tr><tr><td>1</td><td>Bldg. No. 03</td><td>21415.85 Square meter</td></tr><tr><td>2</td><td>Bldg. No. 04</td><td>170.76 Square meter</td></tr><tr><td>3</td><td>Bldg. No. 06</td><td>7527.02 Square meter</td></tr></table>					Sr. No.	Building no.	Area (in sq. mtr.	1	Bldg. No. 03	21415.85 Square meter	2	Bldg. No. 04	170.76 Square meter	3	Bldg. No. 06	7527.02 Square meter
Sr. No.	Building no.	Area (in sq. mtr.																
1	Bldg. No. 03	21415.85 Square meter																
2	Bldg. No. 04	170.76 Square meter																
3	Bldg. No. 06	7527.02 Square meter																
12	Total Built Up area already applied / approved for demarcation of NPA for setting up of Non SEZ IT/ITES Units in the IT/ITES SEZ	Building no. 5 [8 floors] = 37,352.16 sq. mtr. approved in the 118 th BOA meeting held on 06.02.2024 Bldg. No. 2 & 4 total built up area 33,834.28 sq. mtr. demarcated in the 120 th BOA meeting held on 18.06.2024																

13	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in Rs. Crores)	Rs. 32.49 Crores
14	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained (Please enclose NPC from Specified officer)	<p>Yes. Total exemption and benefits availed and refunded is Rs. 32,49,60,919.51. Annexure I attached for reference</p> <p>**Bldg. no. 3 total exemption and benefit availed is Rs. 29,22,26,021.69</p> <p>***Bldg. no. 6 total exemption and benefit availed is Rs. 4,80,00,394.67.</p> <p><i>Addl. Information of Bldg. no. 6 – Land measuring 1.170 hec was notified on 18.02.2015. However, at that time 85% of the construction work of Bldg. no. 6 was completed without availing any exemption and benefit as there was an urgent requirement of built up space by their Units namely M/s. Accenture who was granted LOA on 29.09.2015 for the location in Bldg. no. 6</i></p> <p>***Bldg. no. 4 : All benefits for construction of the built up area has already been refunded while refunding the benefits of NPA demarcation of Bldg. no. 2 & 4.</p> <p>**General Development including power infrastructure of the entire SEZ- Total exemption and benefit availed and refunded is Rs. 10,31,11,421.82 [Rs. 8,61,22,718.82 { already paid in Jun 24} + Rs 1,69,88,703 {paid in July 24}]</p> <p>NOC from Specified Officer received from Specified Officer vide letter no. SEZ-1/15/7/2024-CUSTOMS-SEEPZ /Mumbai/09036 dt. 22.07.2024</p>
15	Reasons for demarcation of NPA	The proposed Office Floors and part terrace office floors under consideration are vacant due to the decreased demand for SEZ spaces. As there is demand for Built Up Spaces from Non SEZ IT/ITES Clients, NPA demarcation shall help leasing these spaces.

16	Total remaining built up area			
		Sr. No.	Building no.	Area (in sq. mtr.
		1	Bldg. No. 02	79,530.00 sq.mtr.
		2	Bldg. No. 03	65,614.06 sq.mtr.
		3	Bldg. No. 04	77,920.65 sq.mtr.
		4	Bldg. No. 05	0.00
		5	Bldg. No. 06	36,559.63 sq. mtr.
			Total	2,59,624.34 sq. mtr
17	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules 2006	Yes		
18	Purpose and usage of such demarcation of NPA	For leasing to Non-SEZ IT/ITES Clients		

➤ **Repayment of Tax benefits:**

They have refunded an amount of Rs. 32,49,60,919.51 towards the exemption and benefits availed calculated as per principle under Rule 11B (5) (i) and 11B (5) (ii) and the clarification issued vide Instruction no. 115 dated 9th April 2006. They further undertake to pay, any additional amount, which would be found payable at a later date with respect to the current proposal for the demarcation of built up area as Non Processing Built up area.

➤ **Access Control Mechanism:**

They shall ensure adequate control of the movement of person and goods in SEZ units operating in the processing area and non processing area. Further, they shall ensure and implement, any additional access Control measures, which may be suggested by the Development Commissioner-SEEPZ

- The Developer has conveyed that since the units would become operational in the NPA area and will not be eligible for any exemption and benefits as available and applicable to the SEZ units, all the document accompanying such goods shall be examined at the entry and exit level to ensure that all material pertaining to the units occupying the NPA area are without any exemption and benefits of taxes and duties which otherwise they would be available to an SEZ unit. They also assure that, if required, they would be open to discuss and implement any other suggestion to enhance the existing control measures.

The following supporting documents have been provided –

- i. Application in required Format
- ii. Built Up Area Statement of all the buildings in the Processing Area, being proposed for NPA demarcation, area already applied/ approved for NPA Demarcation and balance processing Built Up Area.
- iii. BUA statement for the building of which floor/s are being proposed for NPA demarcation
- iv. Diagrammatical representation of the Building within the Notified SEZ Boundary
- v. Copies of challans vide which total duty of Rs. 32,49,60,919.51 has been refunded.
- vi. No Dues Certificate for the stamp duty benefits.
- vii. Certificate from Independent Chartered Accountant Certifying the cost and exemption and benefits availed with respect to the Books of Accounts.
- viii. Chartered Engineer Certificate certifying the area proposed for demarcation as Non-Processing area.
- ix. Copy of the application submitted.
- x. Undertaking for refund of any amount found payable at a later date.
- xi. No dues certificate w.r.t. partial demarcation of non processing area obtained from Specified Officer.
- xii. Certificate in the prescribed format signed by Specified Officer and countersigned by DC, SEEPZ
- xiii. Checklist

Recommendation by DC, SEEPZ-SEZ:-

In view of the above, the proposal of M/s. Gigaplex Estate Private Limited for demarcation of Built up Floors as Non Processing Area of a notified IT/ITES SEZ in terms of Notification No. CG-DL-E-07122023-250457 No. 698 dated 06.12.2023 and Instruction no. 115 dated 09.04.2024 of Ministry of Commerce & Industry is recommended to the Board of Approval for consideration.

122.11(ii) Request of M/s. DLF Info City Hyderabad Limited, IT/ITES SEZ at Gachibowli Village, Serlingampally Mandal, Ranga Reddy District, Telangana for demarcation of their SEZ under Rule 11B of the SEZ Rules, 2006 – VSEZ.

1	Name & Address of the SEZ	DLF Info City Hyderabad Limited, Sy No.129 to 132, Gachibowli Village, Serilingampalli Mandal, Hyderabad, Rangareddy Dist, Telangana
2	Letter of Approval No. and Date	LOA No. F.2/136/2005-EPZ dated 23.10.2006 read with MOC letter F.2/136/2005-SEZ dated 01 Oct, 2018
3	Date of Notification	S.O.669(E). dated 26/04/2007.
4	Name of the Sector of SEZ for which approval has been given	IT/ITES
5	Total Notified Area of SEZ	5.850 Hectares
6	Total area of – (i) Processing Area (ii) Non Processing Area	5.850 Hectare Nil
7	Detail of Built-up Area : (i) No. of towers with built-up area of each tower (in sq. mtr.)- Total No. of Tower 5 (five) in the SEZ. BUA as per following table.	Annexure-1
8	Total Built up area in	(i) Processing area = 3,73,107 Square meter (ii) Non-Processing area = Nil
9	Total number of floors in bldg. wherein demarcation of NPA is proposed :	2 BASEMENTS + 3 PODIUMS + GROUND FLOOR + 9 FLOORS – TOTAL 15 NOS
10	Total number of floors proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	Total area to be demarcated as NPA is 93,194.95 Sqmt, and breakup is as below: Office Area :25,458.00Sqm Common area : 8,141.95 Sqm Parking Area :59,595.00 Sqm Annexure-2
11	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	5 th Floor of Block-2 – 9,906 Sqm 5 th Floor of Block-3 – 9,138 Sqm 9 th Floor of Block-3 – 6,414 Sqm
12	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in Rs. Crores)	Rs. 21.18 Crores

13	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained (Please enclose NPC from Specified officer	Yes refunded-NOC from Specified Officer obtained		
		TR6/DRC03 no	Date	Amount
		21866	06/05/2024	5,07,989.00
		AD3605240047744	10/05/2024	4,04,441.00
		AD360524004780B	10/05/2024	1,01,605.00
		AD3605240047835	10/05/2024	1,944.00
		22716	02/08/2024	9,90,35,339.00
		22713	02/08/2024	30,62,185.00
		22714	02/08/2024	10,76,06,365.00
		AD3608240005275	02/08/2024	8,08,882.00
				1,72,727.00
				48,681.00
Total amount deposited			21,17,50,158.00	
14	Reasons for demarcation of NPA	The built up floor area is lying vacant, due to multiple factors including sunset date of income tax, Covid-19 pandemic and WFH facility available to the units.		
15	Total remaining built up area	2,79,912.05Sqm		
16	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules 2006	Yes		
17	Purpose and usage of such demarcation of NPA	To demarcate the vacant building's floor(s) as NPA so that the same can be leased to DTA units in IT/ITES businesses		

Annexure-1						
Details of area indicating total built up processing area and the area proposed for demarcation as NPA and remaining built up processing area.						
Built up Processing Area of SEZ			Built up area proposed to be demarcated as Non Processing Area			Balance built up processing area
Building/Block No.	No. of Floors in Processing Area (PA)	Built up Area (BUA) of SEZ in PA (Sqmt)	Building Tower/ Block No.	Floor No. to be demarcated as NPA	BUA of the Floors to be demarcated as NPA (Sqmt)	(in Sqmt)
Block-1	G+9	54846				54846
Block-2	G+9	84971	Block-2	5th	9906	75065
Block-3	G+9	84233	Block-3	5th & 9th	15552	68681
				Sub Total	25458	198592
			Common Area	Ground Floor	8086.21	
					33544	
Sub-Total		224050			33544	190506
Block 1,2&3	Podium-1	31435			55.74	31379.26
	Podium-2	27611				27611
	Podium-3	30416				30416
	Basement-1	34089		Basement-1	34089	0
	Basement-2	25506		Basement-2	25506	0
Sub-Total		149057			59650.74	89406.26
TOTAL		373107			93194.95	279912.05
% of total built up area		100%			24.98%	75.02%

Annexure-II

Built up area proposed to be demarcated as Non Processing Area		
Building Tower/ Block No.	Floor No. to be demarcated as NPA	BUA of the Floors to be demarcated as NPA (Sqmt)
Block-2	5 th	9,906.00
Block-3	5 th	9,138.00
Block-3	9 th	6,414.00
Total Office Area		25,458.00
Food Court, Creche, Bank, Pharmacy and ATM Etc	Ground Floor	2,932.09
Atriums, Corridors and Ground floor Common area	Ground Floor	5,154.12
Fire Control Rooms (FCR) - block 1,2 & 3	Podium – 1	55.74
Block-1,2&3	Basement-1	34,089.00
Block-1,2&3	Basement-2	25,506.00
Total Common, Amenities & Parking Area		67,736.95

➤ **Repayment of Tax benefits:**

They have refunded an amount of Rs. 21,17,50,158.00 towards the exemption and benefits availed calculated as per principle under Rule 11B (5) (i) and 11B (5) (ii) and the clarification issued vide Instruction no. 115 dated 9th April 2006. They further undertake to pay, any additional amount, which would be found payable at a later date with respect to the current proposal for the demarcation of built up area as Non Processing Built up area.

➤ **Access Control Mechanism:**

They shall ensure adequate control of the movement of person and goods in SEZ units operating in the processing area and non processing area. Further, they shall ensure and implement, any additional access Control measures, which may be suggested by the Development Commissioner-VSEZ

- The Developer has conveyed that since the units would become operational in the NPA area and will not be eligible for any exemption and benefits as available and applicable to the SEZ units, all the document accompanying such goods shall be examined at the entry and exit level to ensure that all material pertaining to the units occupying the NPA area are without any exemption and benefits of taxes and duties which otherwise they would be available to an SEZ unit. They also assure that, if required, they would be open to discuss and implement any other suggestion to enhance the existing control measures.

The following supporting documents have been provided –

- i. Application in required Format
- ii. Built Up Area Statement of all the buildings in the Processing Area, being proposed for NPA demarcation, area already applied/ approved for NPA Demarcation and balance processing Built Up Area.
- iii. BUA statement for the building of which floor/s are being proposed for NPA demarcation
- iv. Diagrammatical representation of the Building within the Notified SEZ Boundary
- v. Copies of challans vide which total duty of Rs. 21,17,50,158.00 has been refunded.
- vi. No Dues Certificate for the stamp duty benefits.
- vii. Certificate from Independent Chartered Accountant Certifying the cost and exemption and benefits availed with respect to the Books of Accounts.
- viii. Chartered Engineer Certificate certifying the area proposed for demarcation as Non-Processing area.
- ix. Copy of the application submitted.
- x. Undertaking for refund of any amount found payable at a later date.
- xi. No dues certificate w.r.t. partial demarcation of non processing area obtained from Specified Officer.
- xii. Certificate in the prescribed format signed by Specified Officer and countersigned by DC, VSEZ
- xiii. Checklist

Recommendation by DC, VSEZ:-

In view of the above, the proposal of M/s. DLF Info City Hyderabad Limited for demarcation of Built up Floors as Non Processing Area of a notified IT/ITES SEZ in terms of Notification No. CG-DL-E-07122023-250457 No. 698 dated 06.12.2023 and Instruction no. 115 dated 09.04.2024 of Ministry of Commerce & Industry is recommended to the Board of Approval for consideration.
