

No. K-43022/73/2022-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

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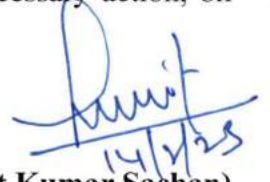
Vaniya Bhawan, New Delhi  
Dated the 14<sup>th</sup> February, 2023

**OFFICE MEMORANDUM**

**Subject:** 113rd (One Hundred and Third) Meeting of the Board of Approval for Special Economic Zones (SEZs) held on 17<sup>th</sup> January, 2023 and 2<sup>nd</sup> February, 2023 – Reg.

Please find enclosed herewith Minutes of the 113rd meeting of the Board of Approval for SEZs held on 17<sup>th</sup> January, 2023 and 2<sup>nd</sup> February, 2023 under the Chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce for information and necessary action.

2. The Development Commissioners are requested to take urgent necessary action, on the directions of BoA.



(Sumit Kumar Sachan)

Under Secretary to the Government of India

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To

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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. Shri Anil Agarwal, Additional Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, 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, 7<sup>th</sup> 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, Nirman Bhavan, 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, Pariyavaran Bhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, 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, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8<sup>th</sup> Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, 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, 4<sup>th</sup> 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, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9<sup>th</sup> 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. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).



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

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

**Minutes of the 113<sup>th</sup> meeting of the Board of Approval for SEZs  
held on 17<sup>th</sup> January, 2023 and 02<sup>nd</sup> February, 2023**

The One Hundred and Thirteenth (113<sup>th</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 17.01.2023 and 02.02.2023 under the chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce at Vanijya Bhawan, New Delhi through hybrid mode. The list of participants is annexed at (Annexure-I).

**113.1 Ratification of the minutes of the 112<sup>th</sup> meeting of the Board of Approval held on 29.10.2022.**

In respect of the agenda item no. 112.6(i) - Request of renewal of LoA of the plastic recycling units, the Board was apprised that DGEP vide OM dated 25.11.2022 has flagged the following issues for consideration/action:

- (i). Customs is mandated to enforce the allied acts as notified. Notification dt. 27.01.2021 issued by Ministry of Environment and Forest is still in force as on date, which prescribes fulfilment of certain conditions for Plastic Recycling Units of SEZ/EOU. Further, DoC's policy instructions dt. 27.05.2021, based on said MoEF Notification, is also in existence. In order to get the BoA decision implemented, for the units which have not fulfilled these conditions, it appears that MoEF/DoC need to make suitable retrospective modification/amendment in their notification/policy instruction so as to avoid future legal complications.
- (ii). For units to fulfil the short fall of NFE and other export obligations, Development Commissioner concerned shall need to look into the feasibility, and their evaluation reports require to be placed in the next BoA, as stipulated in the Minutes and thereafter the matter is to be monitored on regular basis, for ensuring strict compliance of the conditions imposed by the BoA.

Department of Commerce had examined the proposal of DGEP and found that there is no need to make any retrospective amendments to MoEF&CC notification dated 27.01.2021 as suggested by DGEP. It was noted that the decision of BoA was in consonance with clause 6B of the aforesaid MoEF&CC notification. Further, representative from MoEF&CC present in meeting also concurred with the above position and stated that there is no need to make any amendments as suggested by DGEP. Accordingly, the BoA concluded unanimously that there is no need for any such retrospective amendment as suggested by DGEP and ratified the Minutes of its 112<sup>th</sup> Meeting held on 29.10.2022. Further, the jurisdictional DC had presented the position of recycling units which is part of the agenda of current meeting to discussed by the Board.

**113.2 Request for extension of validity of formal approval for developers (4 proposals)**

**113.2(i) Request of M/s Phoenix Tech Zone Pvt. Ltd. (formerly M/s. Phoenix Embassy Tech Zone Pvt. Ltd.) for extension of validity of formal approval granted for setting up of IT/ITES SEZ at Nanakramguda Village, Serilingampally Manda, Ranga Reddy District, Telangana beyond 06.12.2022.**





The Board, after deliberations, approved extension of the validity of formal approval upto 6<sup>th</sup> December, 2023.

**113.2(ii) Request of M/s Laxmi Infobahn Aquaduct Pvt. Limited (formerly M/s. GAR Corporation Pvt. Ltd.) for extension of the validity of formal approval granted for setting up of IT/ITES SEZ at Kokapet Village, Gandipet Mandal, Ranga Reddy District, Telangana beyond 18.01.2023.**

The Board, after deliberations, approved extension of the validity of formal approval upto 18<sup>th</sup> January, 2024.

**113.2(iii) Proposal of M/s. Infosys Ltd. for (i) extension of the validity period of formal approval granted for setting up of IT/ITES SEZ at Noida (U.P.) beyond 14.04.2020 & (ii) extension in time to construct minimum built-up area in terms of Rule 5(7) of SEZ Rules, 2006.**

The Board, after deliberations, approved extension of the validity of formal approval upto 14<sup>th</sup> April, 2024.

**113.2(iv) Request of M/s Rudradev Township Private Limited for extension of validity of formal approval, granted for setting up of IT/ITES SEZ at Solankurini Village, Madurai Taluk, Madurai District, Tamil Nadu beyond 31.07.2022**

The Board, after deliberations, approved extension of the validity of formal approval upto 31<sup>st</sup> July, 2023.

**113.3: Request for extension of validity of in-principle approval for developer (one proposal)**

**113.3(i) Request of M/s. Dahej SEZ Limited for extension of validity period of In-Principle Approval granted for setting up of Multi Product SEZ at Pakhajan, Tal. Vagra, Dist. Bharuch, Gujarat, beyond 02.11.2022.**

The Board, after deliberations, approved extension of the validity of "in-principle" approval upto 2<sup>nd</sup> November, 2023.

**113.4: Request for extension of LoA of unit (4 proposals)**

**113.4(i) Request of M/s Rusan Pharma Ltd. a unit in Indore SEZ for extension of Letter of Permission (LoA) beyond 01.12.2022 for one year up to 01.12.2023.**

The Board, after deliberations, approved extension of the validity of LoA upto 1<sup>st</sup> December, 2023.

**113.4(ii) Request of M/s HLE Engineers Pvt Ltd in the Plot No Z/96/B, Dahej SEZ Ltd, Dahej, Village: Luvara, Tal: Vagra, Dist: Bharuch, Gujarat for the Extension of the Letter of Approval (LOA) by one more year i.e. upto 14.10.2023**

The Board, after deliberations, approved extension of the validity of LoA upto 14<sup>th</sup> October, 2023.

**113.4(iii) Request of M/s. Futuristic LED Pvt. Ltd. in the Noida SEZ for extension of Letter of Approval (LOA) beyond 19/11/2022 upto 19/11/2023**

The Board, after deliberations, approved extension of the validity of LoA upto 19<sup>th</sup> November, 2023.

**113.4(iv) Request of M/s. Atar Mohd Saeed Dawood Private Limited in the JNPT-SEZ for extension of Letter of Permission (LOP) beyond 20.08.2022 for 4th extension upto 20.08.2023.**

The Board, after deliberations, approved extension of the validity of LoA upto 20<sup>th</sup> August, 2023.

**113.5: Request for co-developer status (3 proposals)**

**113.5(i) Request of M/s Topnotch IT Developers LLP for Co-Developer status in M/s. Phoenix Tech Zone Pvt. Ltd SEZ, Telangana.**

The Board, after deliberations, approved the proposal of M/s. Topnotch IT Developers LLP for co-developer status for Operation and maintenance, upgradation of Infrastructure in relation to 47010 SFT on 11<sup>th</sup> floor, Tower-B of SEZ project in accordance with the co-developer agreement dated 27.10.2022 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules and conditions and observations of CBDT and CBIC, which will be mentioned in LoA to be issued subsequently. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

**113.5(ii) Request of M/s. Nila Spaces Limited, Ahmedabad for approval as Co-Developer in Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, approved the proposal of M/s. Nila Spaces Limited for co-developer status for Development, Construction, Maintenance and operation of Commercial spaces/office/building in the processing area of GIFT SEZ over an area of 5000 sq. mt. (Land area) & 7500 sq.mt. (Built-up area) subject to the condition that the LoA shall be issued after submission of the Co-developer agreement and subject to standard terms and conditions as per the SEZ Act and Rules and conditions and observations of CBDT and CBIC, which will be mentioned in LoA. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

**113.5(iii) Request of M/s. Sangath Infrastructures Private Limited, Ahmedabad for approval as Co-Developer in Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, approved the proposal of M/s. Sangath Infrastructure Private Limited for co-developer status to Development, Construction, Maintenance and operation of Commercial spaces/office/building in the processing area of GIFT SEZ over an area of Total 2,500 sqmt (Office Building of 1,500 sq.mt. and Parking area of 1,000 sq.mt.) subject to the condition that the LoA shall be issued after the submission of the Co-developer agreement and subject to standard terms and conditions as per the SEZ Act and Rules and



conditions and observations of CBDT and CBIC, which will be mentioned in LoA. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

**113.6: Request for addition area of the SEZ (one proposal)**

**113.6(i) Request of M/s. Cheyyar SEZ Developers Pvt. Ltd. for additional area notification of 34.82 Ha (more than 10%) to their Multi-sector SEZ at SIPCOT Industrial Park, Bargur, Tamil Nadu notified over an area of 59.398 Ha.**

The Board, after deliberations, approved the request of M/s. Cheyyar SEZ Developers Pvt. Ltd., for increase in area of 34.82 hectares, subject to contiguity of the land in the SEZ being maintained.

**113.7: Renewal of LoA of plastic recycling units**

**113.7(i) Request for renewal of LoA of the plastic recycling units in Kandla SEZ, Falta SEZ and Noida SEZ for a period of five years.**

As per decision taken by BOA during its meeting held on 29.10.2022, the reports regarding renewal of LoAs of plastic recycling units in SEZs, submitted by DCs, Kandla SEZ, Falta SEZ and Noida SEZ were placed before the Board. The Board directed that the concerned DC shall take necessary action in the light of decision taken by BoA in its earlier meeting held on 29.10.2022 with respect to rejection of extension of those units which failed to fulfil the conditions stipulated by the Board.

**113.8: Miscellaneous cases (seven proposals)**

**113.8(i) Request of M/s. Reliance Industries Limited (DTA unit) for granting permission for laying of underground utility pipelines (appx. length 2.2 km) and power cable (appx. length 2.5 km) through the Reliance Jamnagar SEZ**

The Board, after deliberations, approved the request of M/s. Reliance Industries Limited for granting permission for laying of underground utility pipelines (approx. length 2.2 km) and power cable (approx. length 2.5 km) through the Reliance Jamnagar SEZ on the basis of no entitlements of SEZ benefits to M/s. Reliance Industries Limited (DTA Unit).

**113.8(ii) Request of M/s. Estancia IT Park Private Limited, an IT/ITES SEZ at Vallanchery Village, Chengalpeta District, Tamil Nadu for approval for Dual use of Infrastructure by the SEZ and DTA entities in the Non-Processing area of SEZ.**

The Board, after deliberations, approved the proposal subject to fulfilment of conditions laid down in Rule 11A(1) and 11A(3) of the SEZ Rules, 2006.

**113.8(iii) Request of M/s. Savvy ATS Realty LLP, Ahmedabad a Co-Developer in Multi Services Special Economic Zone at Village Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited for approval of an additional area admeasuring of 2385 square meters.**

The Board, after deliberations, approved the proposal of M/s. Savvy ATS Realty LLP for increase in area of 1355 square meters (0.1355 hectares) to the existing area of 4461



sq. mtrs. and additional area of 2385 sq.mtrs. subject to execution of necessary agreement with the developer, subject to standard terms and conditions as per the SEZ Act and Rules. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29.08.2019. The other conditions of the LoA shall remain the same.

**113.8(iv) Request of the developer M/s. GIFT SEZ Limited, Gandhinagar, Gujarat for Revision of existing demarcated area of GIFT-SEZ, Gandhinagar.**

The Board, after deliberations, approved the proposal of M/s. GIFT SEZ Limited for revision of existing demarcated area of GIFT SEZ

**113.8(v) Request of M/s. GIFT SEZ Limited for construction of Boundary wall between Processing Area, Non-processing Area – SEZ exclusive use and Non-processing area – dual use at GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat.**

The Board, after deliberations, referred back the proposal to DC, GIFT-Multi Services SEZ to re-examine the proposal in terms of Rule 11(2) of the SEZ Rules, 2006 and also directed the DC to submit a complete proposal after re-examination for further consideration by the Board.

**113.8(vi) Request for renewal of Letter of Approvals of M/s Ambika Scrap Recycling Pvt. Ltd. for their plastic recycling and metal scrap recycling units in KASEZ.**

The Board heard the representatives of the Unit and noted that in the 110<sup>th</sup> meeting of the BoA held on 26.05.2022, DC, KASEZ was directed to initiate the process of exit of the unit. Subsequently, the proposal was again discussed in the 111<sup>th</sup> meeting of the BoA held on 28.07.2022 and DC, KASEZ was requested to further examine the matter.

Based on detailed examination of the matter, DC, KASEZ has informed the Board that there are no new facts, information that is available with them on the subject matter other than what was submitted before the BoA in its 110<sup>th</sup> and 111<sup>th</sup> meetings. Further, DC, KASEZ has also informed that there are no records / any other evidence available pertaining to import / DTA procurement of capital goods or machinery by M/s Ambika.

Taking into consideration the above, the Board, after deliberations, decided not to consider the request of the Unit.

**113.8(vii) Request of M/s Motan Enterprises, a unit in KASEZ SEZ for renewal of LoA of their trading unit.**

The Board heard the representatives of the Unit and noted that based on the decision in the 111<sup>th</sup> meeting of the BoA held on 28.07.2022, M/s. Motan Enterprises was granted a fresh LoA on 09.03.2022 for trading activity by the Unit Approval committee (UAC). However, the Board did not find any merit on the request for renewal of the previous LoA granted to the unit on 09.08.2001. Further, Board also noted that no new facts have emerged on the subject matter.

Taking into consideration the above, the Board, after deliberations, decided not to consider the request of the Unit.



## **Decision on Supplementary Agenda**

### **113.9: Request for co-developer status (three proposals)**

**113.9(i) Request of M/s. Vidur Infrastructure Private Limited for Co-Developer status in M/s. New Chennai Township Pvt. Ltd. SEZ at Seekinankuppam Village, Cheyyur Taluk, Kanchipuram District.**

The Board, after deliberations, approved the proposal of M/s. Vidur Infrastructure Private Limited for co-developer status for Industries and Warehousing, Information Technology and ITES, Research and Science Park, International Sports facility, Health care and medical tourism, education and skill development and other allied activities over an area of 105.87 acres in accordance with the co-developer agreement dated 21.12.2022 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules and conditions and observations of CBDT and CBIC, which will be mentioned in LoA to be issued subsequently. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

**113.9(ii) Request of M/s. Vidur Infrastructure Private Limited for Co-Developer status in M/s. New Chennai Township Pvt. Ltd. SEZ at Seekinankuppam Village, Cheyyur Taluk, Kanchipuram District.**

The Board, after deliberations, approved the proposal of M/s. Vidur Infrastructure Private Limited for co-developer status for Industries and Warehousing, Information Technology and ITES, Research and Science Park, International Sports facility, Health care and medical tourism, education and skill development and other allied activities over an area of 244.55 acres in accordance with the co-developer agreement dated 21.12.2022 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules and conditions and observations of CBDT and CBIC, which will be mentioned in LoA to be issued subsequently. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

**113.9(iii) Request of M/s. Venus Green Build LLP, Ahmedabad for approval as Co-Developer in Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, approved the proposal of M/s. Bakeri Residences LLP for co-developer status for proposes to construct and operate SEZ building for units to undertake services/authorized operations in the processing area of GIFTSEZ over an area of 3,80,000 square feet subject to the condition that the LoA shall be issued after the submission of the Co-developer agreement and subject to standard terms and conditions as per the SEZ Act and Rules and conditions and observations of CBDT and CBIC, which will be mentioned in LoA. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

### **113.10: Request for extension of LoA of unit (one proposal)**

**113.10(i) Request of M/s. Kanam Latex Industries Private Limited, a Unit in M/s. AMRL Hi-Tech City Ltd., Multi-product SEZ at Nanguneri, Tirunelveli District, Tamil Nadu for extension of LoA from 01.03.2023 to 29.02.2024.**



The Board, after deliberations, approved extension of the validity of LoA upto 29<sup>th</sup> February, 2024.

**Item No. 113.11: Miscellaneous Cases (two)**

**113.11(i) Request of M/s. Unrivalled Infrastructure Private Limited, a co-developer in M/s. Arshiya Limited-FTWZ at Panvel, Raigad, Maharashtra, for increase in area for providing Infrastructure facilities.**

The Board, after deliberations, approved the proposal of M/s. Unrivalled Infrastructure Private Limited for increase in area of 0.0881 Ha to the existing area of 2.690 Ha subject to execution of necessary agreement with the developer, subject to standard terms and conditions as per the SEZ Act and Rules. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29.08.2019. The other conditions of the LoA shall remain the same.

**113.11(ii) Request of M/s. State Industries Promotion Corporation of Tamil Nadu Limited (SIPCOT), Hi-Tech SEZ at Sriperumbudur Taluk, Kancheepuram District, Tamil Nadu, for relaxation of contiguity criteria for Partial de- notification of 20.36.0 Hectares (50.313 Acres).**

The Board, after deliberations, deferred the proposal. The Board directed DC, MEPZ to re-examine the proposal and submit the consent of the concerned unit(s) for the construction of the proposed Foot Over Bridge (FOB) over 30 Mtr road for ensuring contiguity of the SEZ.

**113.12: Appeal (one)**

**113.12(i) Appeal under Rule 55 filed by M/s. Kkalpana Industries (India) Limited against the decision of DC, Falta SEZ regarding non-renewal of LoA of their plastic recycling unit.**

The Board heard the appellant. The following submissions have been made by the appellant to the Board: -

- i. They are one of the largest investors in FALTA SEZ. Total investment exceeds Rs. 30 crores.
- ii. They have been providing employment to more than 1500 nos. with majority being women workforce.
- iii. They have paid Rs. 50 crores to the exchequer by way of GST/INDIRECT TAXES/DUTIES, over a 5 YEAR period which is very sizeable for a MSME.
- iv. They are one of the leading polymer compounding Groups in INDIA with exports to more than 54 countries of value approx. Rs.700 crores from their non SEZ Units.
- v. Unlike many of the SEZ UNITS who are manufacturing and exporting REPROCESSED PLASTIC AGGLOMERATES a product which is incidentally is not in demand in any country other than INDIA and to some little extent in Malaysia, their production is mostly for REPROCESSED PLASTIC GRANULES. Incidentally the same agglomerates are being imported back into the country from UAE, which has been a net exporter country over the years. Hence, the spirit and intent of the POLICY is violated.





- vi. They have been putting all efforts to develop a sustainable export business with focus on EUROPE. They have tied up with a European company in January 2022 to supply them the raw material and buy the recycled granules. In this context, a copy of the LETTER OF INTENT dated 29.01.2022 has also been provided.
- vii. The fact of the matter is that hardly any unit achieved the target of 35% as stipulated in the policy and merely exporting 1, 2 containers to neighbouring country does not establish any intent or contribute to the revenue of the country.
- viii. Notwithstanding of the above, the SEZ Act states that the performance of SEZ units be monitored over a block period of 5 years. Therefore, assessing the performance of units based on a random period of 12-18 months and imposing punitive action based thereon, is de-horse of the Act itself.
- ix. Their unit not only remained operational and manufactured finished goods all through the last 5-year block but also made substantial physical exports to foreign countries during the said timeframe.
- x. The Zonal Authority has severely jeopardized the operation of their unit resulting in unbearable loss to the industry, overnight unemployment, and severe retrenchment in economic activities of the respective SEZs.

#### **Contentions of the Appellant:**

- The Zonal Authority, vide their letter dated 14.12.2022 communicated that their application for extension of LoA could not be considered as they had not fulfilled any of the conditions laid down by the BOA in its 112<sup>th</sup> meeting. This is totally wrong as they had in fact fulfilled all the conditions laid down therein including production. A Chartered Accountants certificate was submitted as evidence of production, wage and electricity charges.
- The only issue was that they did not make any physical export but they had sold to SEZ Unit and this is an export as per SEZ Act. Further, prior to COVID they had been exporting regularly to China, a fact that can be verified by records in the office of the Development Commissioner. Due to COVID, the Chinese market as also global markets got shut.
- They subsequently started looking at new markets in EUROPE but with frequent changes in policies and short renewals of 3/6/12/1 months starting from 29.11.2018, it has been a big stumbling block in establishing a sustainable export business.
- Their case is different in this respect from other units whose LOP was not renewed since most did not have any production during the 18-month period or exports during the period or prior to the period.

#### **Observations & Findings:**

The Board noted that the request of plastic recycling units for renewal of their LoA for a period of five years was placed before the Board of Approval in its 112<sup>th</sup> meeting held on 29.10.2022. The BoA, by consensus, decided to extend the validity of LoA on temporary basis of only those units which fulfil the following conditions:

1. Units should have been functional and carried out at least some production during the stipulated period of 18 months (i.e., 27<sup>th</sup> January, 2021 to 26<sup>th</sup> July, 2022).
2. Units should have made at least some exports during the stipulated period of 18 months (i.e., 27<sup>th</sup> January, 2021 to 26<sup>th</sup> July, 2022).



3. Units shall undertake not to carry out any DTA sales till they fulfil the shortfall of NFE and export obligations for the period upto their period of expiry of validity i.e., 26th August 2022. On fulfilment of shortfall in NFE and other export obligations as stipulated above which shall be confirmed by the jurisdictional DC, and the DC may allow DTA sale to units subject to fulfilling of policy dated 27.05.2021.

4. The extension would be granted for a further period upto five years from 27th August, 2022 onwards to align the validity with other units. Such extension shall be on temporary basis only, which will be reviewed by Development Commissioner concerned from time to time.

The Board further directed that all the concerned Development Commissioners shall take necessary action accordingly and submit a report to the BoA in the next meeting.

In compliance of the above direction, DC, Falta SEZ, on examination of the records available with the Zone, Data of NSDL and the documents submitted by the 6 recycling plastic units, have granted renewal of LoA to the 3 plastic recycling units, fulfilling all the 3 terms and conditions, on temporary basis for further period of five years from 27.08.2022 to 26.08.2027.

Further, remaining three units (including M/s. Kkalpana Industries (India) Ltd.) were not granted renewal of LoA as they are not fulfilling of all the three terms and conditions. The eligibility status of M/s. Kkalpana Industries (India) Ltd. as per the direction of the BoA is as below:

S. No.	Name of the Unit	Conditions specified by the BoA			DC's Observation
		First Condition - Production	Second Condition - FOB Value	Third Condition - Undertaking	
1.	M/s. Kkalpana Industries (India) Ltd.	Yes 9437.35 MT	No	Yes	On being non-fulfilling of all the 3 conditions, LoA of the Unit has not been renewed.

Taking into consideration of the above, the Board, after deliberations, decided to reject the appeal.

### **Decision on Supplementary Agenda II**

#### **113.13: Miscellaneous (one case)**

**113.13(i) Clarification on instruction no. 95 allowing SEZ unit to set up cafeteria, crèche, gymnasium and similar facilities.**

The Board, after deliberations, deferred the proposal.

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## ANNEXURE - I

### **List of Participants for the Meeting of the Board of Approval for Special Economic Zones held on 17th January, 2023 and 2nd February, 2023 under the Chairmanship of Commerce Secretary, Department of Commerce.**

1. Shri Sunil Barthwal, Chairman, BoA & Commerce Secretary, Department of Commerce
2. Shri Santosh Kumar Sarangi, DG, DGFT
3. Shri L Satya Srinivas, Additional Secretary, Department of Commerce
4. Shri Vipul Bansal, Joint Secretary, Department of Commerce
5. Shri Senthil Nathan S, Deputy Secretary, Department of Commerce.
6. Shri Manish Kumar, DG, DGEP, Delhi
7. Shri Bipin Menon, Development Commissioner, NSEZ, Noida
8. Shri Shyam Jagannathan, Development Commissioner, SEEPZ-SEZ,
9. Shri Akash Taneja, Development Commissioner, KASEZ
10. Shri Satish Kumar, Development Commissioner, FSEZ
11. Shri Shanmuga Sundram, Development Commissioner, MEPZ
12. Shri D.V. Swamy, Development Commissioner, CSEZ/VSEZ
13. Dr. V. Sraman, Development Commissioner, Mihan SEZ
14. Dr. Amiya Chandra, Development Commissioner, Adani Port SEZ, Mundra
15. Shri Virendra Singh, Development Commissioner, Surat SEZ, Gujarat
16. Dr. N. Pande, R.C. Maharastra
17. Dr. K.M. Arya, Dy. Legal Adviser, D/o Legal Affairs, M/oL&J
18. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs, Vikas Bhawan, I.P. Estate, New Delhi
19. Dr. Sandeep Kumar Raut, Assistant TCPO, Ministry of Housing & Urban Affairs, Vikas Bhawan, I.P. Estate, New Delhi

### **List of participants connected via Video Conferencing:**

1. Shri Vikas Singh, Director, ITA-1, CBDT
2. Dr. Sandip Chatterjee,
3. Dr. Bahadur Singh, ALC, Legislative Department, MoL&J
4. Shri Manjusha Chourasia, Meity
5. Shri Neeraj Rawat, Deputy Legal
6. Shri O.P. Sharma, Department of
7. Shri Rajesh Agarwal, Addl. Director
8. Shri Vinod Kumar Singh, Scientist -E., Environment Forest & Climate Change
9. Shri Vijay Kumar Sr, DC Dahej SEZ, GIFT
10. Shri C.P.S. Chauhan, Joint Development Commissioner, SEEPZ- SEZ
11. Shri Shah Suvidh Prabodhkumar, Development Commissioner, Indore SEZ

