

No. K-43016/16/2023-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

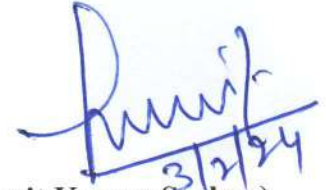
Vanijya Bhawan, New Delhi
Dated the 03rd February, 2024

OFFICE MEMORANDUM

Subject: 1st meeting (2024 Series) of the Board of Approval for Export Oriented Units and 118th Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) – Reg.

The undersigned is directed to refer to this Department's O.M. of even numbers dated 01st January, 2024, 17th January, 2024 and 24th January, 2024 on the subject cited above and to forward herewith Supplementary Agenda II for the 118th meeting of the Board of Approval for Special Economic Zones to be held on 06th February, 2024 at 11 A.M. in Room No. 427, Vanijya Bhawan, New Delhi in Hybrid mode.

2. The Weblink for the meeting will be shared shortly.



(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. 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, 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, 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 Bhavan, 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, 8th 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, 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, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 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. 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 (4th 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, Bhubaneswar – 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, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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

Supplementary Agenda II for the 118th meeting of the Board of Approval for Special Economic Zones to be held on 06th February, 2024 at Vanijya Bhawan, New Delhi

118.13: Request for extension of validity of formal approval of Developer (1 proposal)

Rule position: In terms of Rule 6(2) of the SEZ Rules, 2006, the letter of approval of a Developer shall be valid for a period of three years within which time at least one unit has commenced production and the SEZ become operational from date of commencement of such production. The Board may on an application by the developer for reasons to be recorded in writing extend the validity period.

118.13(i) Request of M/s. Venkatesh Coke & Power Ltd. for extension of the validity period of formal approval granted for setting up of an FTWZ at Athipattu, Nandiambakkam and Puludivakkam Villages, Ponneri, Thiruvalur District, Tamil Nadu.

Name of the Developer	: M/s. Venkatesh Coke & Power Ltd.
Sector	: FTWZ
Location	: Athipattu, Nandiambakkam and Puludivakkam Villages, Ponneri, Thiruvalur District, Tamil Nadu
Extension	: Formal approval to the developer was granted on 03.07.2017. The developer has been <u>granted 3 extensions</u> and the <u>validity of the LoA was upto 02.10.2023</u> . The Developer has requested for another 3 years extension i.e., upto 02.10.2026.

M/s. Venkatesh Coke and Power Limited was granted 'Formal Approval' on 03.07.2017 for setting up of FTWZ at Athipattu, Nandiambakkam & Puzhuthuvakkam Villages, Ponneri Taluk, Thiruvallur District over an area of 46.71 Ha. However, the 'formal approval' was granted with the condition that the encumbrance of Rs.6.5 crore to be settled before notification of the FTWZ and to fulfil the contiguity issues as per DoC's Instruction no.27 dated 18.08.2009.

The request of the Developer for further extension was earlier placed before the BoA in its 112th meeting held on 29.10.2022. The Board, after deliberations, approved extension of the validity of formal approval for a period of one year upto 2nd October, 2023 and also approved request of the Developer for notifying the area of 42.84 Ha subject to the necessary procedure and submission of required documents. The Board, further directed DC, MEPZ that the contiguity of the SEZ shall be maintained and there should be no violation of SEZ Rules.

In this regard, MEPZ has informed that the Developer has stated that the Project Master Plan is ready and MoU dated 26.09.2019 has been signed with the Tamil Nadu Industrial Guidance and Export Promotion Bureau to start the Project work. The Project implementation work will commence immediately post notification of their FTWZ. Further, it is stated that in view of the positive stand taken by the BoA in the 112th meeting held on 29.10.2022, many business houses shown interest in this project.

Further, with regard to notification of the FTWZ, MEPZ has informed that the Developer has set aside the 3.87 Ha of land area and requested to notify the remaining 42.84 Ha of land from

the total area of 46.71 Ha [as mentioned in the Formal Approval] based on the direction of the Board in its meeting held on 29.10.2022.

In compliance of the direction of the BoA, the site was inspected by the concerned ADC, MEPZ SEZ in the presence of Revenue authorities. As per the Inspection Report, the land area of 42.84 Ha after setting aside the area of 3.87 Ha, could be retained contiguous with their proposed mitigation plan, as per Instruction No. 27. Further, the representative from the Developer side had mentioned that the contiguity of the FTWZ area shall be maintained under the provisions of the SEZ Act & Rules. They also assured that there will not any violations of the SEZ Rules.

Recommendation by DC, MEPZ SEZ: -

DC, MEPZ has recommended the proposal for extension of the formal approval beyond 02.10.2023 for a period of 1 year i.e., upto 02.10.2024.

118.14: Request for extension of LoA of Unit (2 proposals)

Rule position:

- As per Rule 18(1) of the SEZ Rules, the Approval Committee may approve or reject a proposal for setting up of Unit in a Special Economic Zone.
- Cases for consideration of extension of Letter of Approval i.r.o. units in SEZs are governed by Rule 19(4) of SEZ Rules.
- Rule 19(4) states that LoA shall be valid for one year. First Proviso grants power to DCs for extending the LoA for a period not exceeding 2 years. Second Proviso grants further power to DCs for extending the LoA for one more year subject to the condition that two-thirds of activities including construction, relating to the setting up of the Unit is complete and a Chartered Engineer's certificate to this effect is submitted by the entrepreneur.
- Extensions beyond 3rd year (in cases where two-third activities are not complete) and onwards are granted by BoA.
- BoA can extend the validity for a period of one year at a time.
- There is no time limit up to which the Board can extend the validity.

118.14(i) Request of M/s. Worldwide Safety Pvt. Ltd. (Unit-II), Plot No. 49/A, Apparel Park SEZ, Ahmedabad for Extension of LoA dated 06.11.2019 valid upto 05.11.2022.

LoA Issued on (date) : 06.11.2019
Nature of business of the unit : Manufacturing of Knitted Gloves, Synthetic Knitted gloves etc.
No. of Extensions : 02 (two) extensions by DC, KASEZ
LoA Valid upto (date) : 05.11.2022
Request : Regularization of LoA from 06.11.2022 to 05.11.2023 and Extension of LoA from 06.11.2023 to 05.11.2024

Present Progress:

a. **Details of Business Plan:**

S. No	Type of Cost	Proposed (₹ in lakh)
-------	--------------	----------------------

1	Land cost	₹367
2	Construction cost	₹1200
3	Plant & Machinery	₹2400
4	Raw Material	₹11909
5	FOB Value of Export	₹24024 (For 05 years)
6	FE Outgo	₹ 14309 (For 05 years)
7	NFEE	₹ 9715 (For 05 years)

b. Increment Investment since last extension:

S. No	Type of Cost	Total Investment made so far (in ₹ lakh) up to 31.12.2023	Incremental investment (₹ in lakh) since last extension
1.	Land, Machinery and others	NIL	NIL
	Total	NIL	NIL

c. Details of Physical Progress till date:

S. No	Authorized activity	% completion	%completion during last one year	Deadline for completion of balance work
1.	Infra-Structure	NIL	NIL	October 2025
2.	Machinery	NIL	NIL	October 2025

d. Detailed Reasons for Delay

1. The COVID-19 pandemic caused delays in construction activities.
2. Delay in getting clearances from Developer and Gujarat Pollution Control Board (GPCB).

Additional information submitted by DC, KASEZ: -

DC, KASEZ has informed that the request of the Unit for extension of LoA was earlier forwarded vide letter dated 05.04.2023 to BoA was not recommended keeping in view of on-going full de-notification proposal dated 20.01.2022 of the said SEZ (i.e., GIDC, Apparel Park SEZ, Khokhra, Ahmedabad). Meanwhile, GIDC (Developer) has submitted the revised proposal for partial de-notification vide letter dated 04.08.2023 and withdrawing the earlier full de-notification proposal dated 20.01.2022.

M/s. Worldwide Safety Pvt. Ltd. is having two separate LoAs in the same SEZ bearing Plot No. 48 and 49A. The unit is already functional in plot No. 48 since 16.01.2017 and the LoA is also valid upto 15.04.2024. The said functional unit is functioning and performed substantial exports and achieved positive NFE. The additional plot No. 49A was undertaken by M/s. Worldwide Safety Pvt. Ltd. (Unit-II) for enhancing manufacturing and export activities under the LoA dated 06.11.2019.

As informed by the unit due to pandemic situation and delay in getting clearances from Developer and GPCB they were not able to start construction activities within allotted time. Meanwhile, as per unit request the LoA was extended twice valid till 05.11.2022. It was confirmed by the unit that construction work not yet started till date. Also Chartered Engineer certificate mentioned the same status.

Now, M/s Worldwide Safety Pvt Ltd vide email dated 22.01.2024 requested KASEZ for granting further extension for three years i.e. from 05.11.2022 all 05.11.2025 to complete construction activities and to start commencement of exports.

Recommendation by DC, KASEZ:

DC, KASEZ has recommended the proposal to regularize the LoA for one year from 06.11.2022 till 05.11.2023 and extend the validity of the LoA for the next year i.e. from 06.11.2023 till 05.11.2024. Further extension will be given after review of progress of construction/manufacturing activities of the unit.

118.14(ii) Request of M/s BEML Limited, a unit in KIADB Aerospace Special Economic Zone, Bangalore for extension of validity of Letter of Approval for a further period of one year beyond 05.01.2024 (12th Extension).

LoA Issued on (date) : 06.01.2012
 Nature of business of the unit : Manufacture and export of Aerospace Mechanical Components
 No. of Extensions : 11 extensions by DC,CSEZ & BoA
 LoA Valid upto (date) : 04.01.2024
 Request : Extension of validity of LoA for a further period of one year from **05.01.2024 to 04.01.2025.**

Present Progress:

a. Details of Business plan:

Sl. No.	Description	Proposed Investment (Rs in Crore)
1	Land	51.26
2	Compound wall	0.90
3	Machinery	13.00
4	Other statutory fee etc.	0.78
5	Investment on facilities (proposed & planned)	25.00
Total		90.94

b. Total Investment made so far and incremental investment since last extension:

Sl. No.	Description	Total investment (Rs in Crores)	Incremental Investment since last extension
1	Land	51.26	Nil
2	Compound wall	0.9	Nil
3	Machinery	13.00	Nil
4	Other Statutory fee etc	0.78	Nil
	Total	65.94	Nil

c. **Details of physical progress till date: -**

Sl. No.	Activity	% Completion	% Completion during last one year	Deadline for completion of balance work
1	Land, Construction of Compound wall	100	Nil	Litigation with the Contractor Pending before the Hon'ble High Court of Karnataka

Detailed reasons for delay: -

- they have made an investment of Rs.65.94 crore towards land, construction of compound wall in the allotted area and purchase of machinery
- obtained building approval from KIADB
- to start the construction activities, they have awarded contract to M/s URC Construction Private Limited. The Contractor has not fulfilled the contractual conditions like third party certification of design & shop drawings, adhering to manufacturing standard for PEB structures and submission of Project Evaluation & Review Techniques (PERT) charge with resource commitments. Hence, the project came to standstill leading to arbitration. The Sole Arbitrator appointed by the Arbitration Centre of Hon'ble High Court of Karnataka issued order on 20.08.2016 in favour of M/s BEML.
- the Contractor had filed an application before the Hon'ble City Civil Court, Bangalore challenging the award passed by the Arbitral Tribunal with a prayer to set aside the Arbitral award dated 20.08.2016 & modified order dated 07.11.2016. The Hon'ble Court dismissed the petition filed by the Contractor vide judgment dated 09.06.2021.
- the Contractor filed an appeal against the judgment dated 09.06.2021 before the Hon'ble High Court of Karnataka (Commercial Appeal Nos. 137/2021 & 139/2021), which is pending for adjudication.
- Now, a tender has been published for finalizing contract for Design & Construction of PEB Hanger with all safety norms. In this regard an amount of Rs.4.00 crore has been sanctioned for Phase-I and Rs.50 crore is under final stages of sanction by BEML Board.
- Notwithstanding the above, the following efforts have been taken by the unit:

- a. Associated with IIT-Kanpur, for Design and Development of Tactical UAV, which is under final trials
- b. They have obtained a contract from ISRO for manufacturing of light alloy structures for Launch Vehicle Mk-III (GSLV)
- c. Associated with M/s Garuda Aerospace for Assembly and Testing of Drones
- d. Associated with HAL Helicopter, ARDC & LCA Division for sub-assembly fabrication and manufacture of Airborne Components, GHEs & GSEs
- e. Achieved nodal status for manufacturing of Motor casings for LRSAM Missile program from DRDL, Hyderabad
- f. Customized Aircraft towing tractors are being supplied to Indian Airforce & ISRO.

• **Business Plan**

- i. **Phase-I:** Components and aggregates of various BEML equipments will be exported to their customers after surface treatment, assemblies, packing. Concurrently they are planning to explore warehousing & other services under the sanctioned LoA
- ii. **Phase-II:** Manufacturing of Airborne components, Ground Handling & Ground support equipment and to export the same to Global OEMs (such as MBDA, Airbus, Boeing, Rafale, IAI etc.)

Further the unit has given an undertaking that they will commence their operation by October 2024. In this regard, they have submitted an implementation plan with schedule.

Recommendation by DC, CSEZ:

Considering the investment made by the unit, awaiting final order from the Hon'ble High Court of Karnataka and progress in implementation of the project, the request for extension of validity of Letter of Approval for a further period of one year (13th year, 12th extension) from 05.01.2024 to 04.01.2025 is recommended for consideration of BoA.

118.15: Request for Co-developer status (3 proposals)

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.

118.15(i) Request of M/s. Alotech Facility Management Services Private Limited for Co-Developer status in M/s. Vikas Telecom Private Limited SEZ, Bangalore, Karnataka.

1.	Name of the Developer & Location	M/s. Vikas Telecom Private Limited SEZ, Devarabeesanahalli & Kariyammana Agrahara Villages of Varthur Hobli, Bangalore East Taluk, Karnataka
2.	Date of LoA to Developer	7 th April, 2006

3.	Sector of the SEZ	IT/ITeS					
4.	Date of Notification	08.09.2006, 28.03.2008, 12.03.2015, 24.05.2018 & 06.09.2018					
5.	Total notified area (in Hectares)	22.50 Ha					
6.	Whether the SEZ is operational or not	Operational					
	(i). If operational, date of operationalization	02.06.2009					
	(ii). No. of Units	33					
	(iii). Total Exports & Imports for the last 5 years (Rs. in Cr.)	FY	2018-19	2019-20	2020-21	2021-22	2022-23
		Export	5682.98	5862.42	7169.34	8486.69	13820.66
Import	289.00	158.00	379.98	270.39	327.40		
(iv). Total Employment (In Nos.)	13258						
7.	Name of the proposed Co-Developer	M/s. Alotech Facility Management Services Private Limited					
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	Property Management and Maintenance Services in an area of 8 Ha allotted to M/s Embassy Commercial Projects (Whitefield) Private Limited (Co-Developer)					
9.	Total area (in Hectares) on which activities will be performed by the co-developer	8 Ha (Already allotted to M/s Embassy Commercial Projects (Whitefield) Private Limited, Co-Developer)					
10.	Proposed investment by the Co-developer (Rs. in Cr.)	Rs. 3.00 crore					
11.	Net worth of the Co-developer (Rs. in Cr.)	Rs. 6.01 crore					
12.	Date of the Co-developer agreement	22.01.2024 (Tripartite Agreement)					

Recommendation by DC, CSEZ: -

DC, CSEZ has recommended the proposal for consideration of the BoA.

118.15(ii) Request of M/s. Delastream Solutions Pvt. Ltd. for approval as Co-Developer within the processing Area in MIHAN-SEZ, located at Plot No. 9J, Sector – 17 at MIHAN-SEZ, Nagpur.

1.	Name of the Developer & Location	M/s. Maharashtra Airport Development Company Ltd. Central Facility Building, B-
----	----------------------------------	---

		Wing (North), 1 st Floor, MIHAN-SEZ, Khapri (Rly), Nagpur- 441 108
2.	Date of LoA to Developer	06.11.2006
3.	Sector of the SEZ	Multi Product
4.	Date of Notification	29.05.2007
5.	Total notified area (in Hectares)	1236.21 Hectares
6.	Whether the SEZ is operational or not	Operational
	(i). If operational, date of operationalization	01.12.2008
	(ii). No. of Units	Functional – 45 Under implementation - 9
	(iii). Total Exports & Imports for the last 5 years (Rs. in Cr.)	Exports - 12632 Import - 5835
	(iv). Total Employment (In Nos.)	20706
7.	Name of the proposed Co-developer	M/s. Delastream Solution Pvt. Ltd.
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	Construction of buildings for SEZ units for Multi-products and Services industry with associated infrastructure and services as may be required for unkeep, maintenance and repair of common area facilities at site including Security, Fire, protection systems, Water treatment, Storm drainage & Sewage disposal, HVAC Systems, Landscaping & Water bodies, Housekeeping services, Transport, PMC Services, Access Control & Monitoring, Road network, Commercial or Industrial construction, Advertising & Marketing and other Consultancy Services and undertaking other Authorized Operation as per Instruction No. 50 dated 15.03.2010 issued by MOCI
9.	Total area (in Hectares) on which activities will be performed by the co-developer	12140.725 Sq.Mtr.
10.	Proposed investment by the Co-developer (Rs. in Cr.)	9.78
11.	Net worth of the Co-developer (Rs. in Cr.)	26.84

12.	Date of the Co-developer agreement	20.11.2023
-----	------------------------------------	------------

Recommendation by DC, MIHAN SEZ:-

DC, MIHAN has recommended the proposal for consideration of the BoA.

118.15(iii) Request of M/s. Tec City Bullion Refinery Limited for approval as Co-Developer within the processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.

1.	Name of the Developer & Location	M/s. GIFT SEZ Limited, Gandhinagar, Gujarat.
2.	Date of LoA to Developer	07-01-2008
3.	Sector of the SEZ	Multi services SEZ
4.	Date of Notification	18-08-2011, as amended on 06-07-2023
5.	Total notified area (in Hectares)	105.4386 hectares
6.	Whether the SEZ is operational or not	21-04-2012
	(i) If operational, date of operationalization	SEZ operational
	(ii) No. of Units	Functional – 211 units Under implementation – 306 units
	(iii) Total Exports & Imports for the last 5 years (Rs. in Cr.)	Exports – 16048.38 Imports – 559.61
	(iv) Total Employment (In Nos.)	4637
7.	Name of the proposed Co-developer	M/s. Tec City Bullion Refinery Limited, Mumbai
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	Development of commercial building for precious metal refinery, conference room & common infrastructure; offices – 2 units on each floor & common infrastructure (from 2 nd Floor to 12 th Floor)
9.	Total area (in Hectares) on which activities will be performed by the co-developer	Total Development rights sought 11,334.07 sq.mt. Total Land Area 4,916 sq. mt.
10.	Proposed investment by the Co-developer (Rs. in Cr.)	Rs. 73.37 crores
11.	Net worth of the Co-developer (Rs. in Cr.)	Rs. 94.22 crores
12.	Date of the Co-developer agreement	20-03-2023

The proposal was earlier placed before the 116th meeting of the BoA held on 05.09.2023. The Board after deliberations deferred the proposal for further examination in consultation with DC GIFT SEZ particularly with reference to the viability of the refinery operations.

In this regard, DC, GIFT SEZ informed that the Developer submitted the following clarification as sought by the BoA:

1. As per Rule 5(2)(d) of the SEZ Rules, 2006, “all existing notified Special Economic Zones shall be deemed to be multi-sector Special Economic Zones”.

From the above, refinery operations may be considered permitted to be performed in GIFT-SEZ.

2. As per Schedule 2 of the ITC HS Export Policy, the export policy of gold and silver is ‘Free’. Thus, the end products may be freely exported. Further, with the existing provisions of vaults, Bullion exchange, FTWZ and presence of Indian as well as International Banks in GIFT-SEZ, a favourable ecosystem for storage as well as trading of Bullion also exists in GIFT-SEZ.
3. The raw material in refineries comes in the form of ‘Dore’. As per Schedule 1 of the ITC HS Import Policy, Gold/Silver ‘Dore’ can be imported by refineries against a license with an AU condition.
4. As per IFSCA circular F. No. 415/IFSCA/Consolidated Operating Guidelines/2021-22 dated August 25, 2021, Bullion refinery as an IFSC unit is permitted, and there is a laid-down framework for setting up such units in IFSCA Zone (GIFT-SEZ).

In addition to the above, the applicant entity, in support of their application, has also highlighted the scope of refinery operations in GIFT-SEZ as follows:

M/s. Tec City Bullion Refinery Limited is promoted by India Bullion and Jewellers Association Ltd. (IBJA), which holds 51% of the shares. It is 104 years old and one of the oldest and largest associations in India, having over 26,000 members all over India. The remaining 49% of the shares are held by three of India’s leading refiners, who have been involved in the refining business since 2008 and refine over 10 tons of bullion per year.

The applicant have proposed a refinery in a 26,226 sq. ft. area and an office block spread over 95,774 sq. ft. (total area: 1,22,000 sq. ft.). This will help to develop a proper ecosystem for gold and precious metals and will be helpful to the IIBX exchange, FTWZ, and also to the various banks present in GIFT City. Their plans are to develop the refinery and then hand it over to an experienced IBJA member for smooth functioning and running. Further, in the near future, they are planning to obtain London Bullion Market Association (LBMA) accreditation for their refinery.

The matter was again considered in the 117th meeting of the BoA held on 17.11.2023. The Board, after deliberations, directed DC, GIFT-SEZ to seek the recommendation of the International Financial Services Centres Authority (IFSCA) on the viability of the project.

In compliance of the direction of the BoA, DC, GIFT SEZ has stated that IFSCA vide letter dated 25.01.2024 has inter-alia commented as follows: -

“Tec City Bullion Refinery Ltd can undertake refining activity within the extant regulatory framework under International Financial Services Centres Authority (Bullion Exchange) Regulations, 2020 and the relevant Operating Guidelines issued by the IFSCA - that provide that the refiner shall be required to supply the refined 'bullion' only to the bullion exchange (IIBX), or the depository in GIFT-IFSC for the issuance of Bullion Depository Receipt (BDR). Thus, any transactions in the Over-the-Counter market including sale (export) of the refined bullion outside IFSC, are presently outside the scope of 'bullion refining' as a 'financial product' / 'financial service' under the IFSCA Act, 2019. The process for proposing the notification of 'bullion refining' (including for the purpose of sale/ export of refined bullion in OTC markets and not limiting the scope of supply only to the Bullion Exchange) as a 'financial service' under Section 3 (l)(e)(xiv) of the Act is underway for the same..”

Recommendation by DC, GIFT SEZ: -

DC, GIFT has recommended the proposal of M/s. Tec City Bullion Refinery for status as Co-developer on the letter from IFSCA Ref: F.No.IFSCA-/2DMC/Government Matters dated January 25, 2024, wherein it has been mentioned that Tec City Bullion Refinery Ltd. can undertake refining activity within the extant regulatory framework under International Financial Services Centres Authority (Bullion Exchange) Regulations, 2020 and the relevant Operating Guidelines issued by the IFSCA –provided that that the refiner shall be required to supply the refined ‘bullion’ only to the bullion exchange (IIBX), or the depository in GIFT-IFSC for the issuance of Bullion Depository Receipt (BDR).

118.16: Request for addition area of Developer (beyond 10%) (1 proposal)

Relevant provision: In the 40th meeting of the BoA held on 08.06.2010, the Board had directed that the proposals for increase in area upto 10% of the notified area of the SEZ need not be brought before the Board. Consequently, the proposals for increase in area upto 10% are being processed on file and the proposals beyond 10% are placed before the BoA for its approval and subsequently, processed on file for notification.

118.16(i) Request of M/s. SEZ Biotech Services Pvt. Ltd., Biotechnology SEZ at Pune, Maharashtra for increase in area of 3.9035 Ha (beyond 10%) to the existing area of 22.4226 Ha.

M/s. SEZ Bio-Tech Services Private Limited was granted formal approval on 27.03.2012 for setting up of a sector specific SEZ for Biotechnology at Manjri Budruk, Taluka Haveli, District Pune, Maharashtra. The SEZ stands notified over an area of 22.4226 Ha.

The Developer has stated that they have acquired contiguous land of 3.9035 Ha adjacent to their notified SEZ and is in legal possession with them. This additional land will help them to

increase the vaccine manufacturing capacity, resulting into higher productivity, exports and employment generation.

As per DoC's guidelines dated 14.07.2016, required documents for additional area notification and the status of the instant case are as below: -

S. No.	Documents/Details Required	Status
(i).	Certificate from concerned State Government or its authorized agency stating that the developer has irrevocable rights to the said area as SEZ.	Yes, provided
(ii).	Form-C4 along with DC's recommendation	Yes, provided
(iii).	Inspection Report in prescribed format	Yes, provided
(iv).	Developer's Certificate Countersigned by DC	Yes, provided
(v).	Legal Possession Certificate from Revenue Authorities	Yes, provided
(vi).	Non-Encumbrance Certificate from Revenue Authorities	Yes, provided
(vii).	Land details of the area (with clearly specified survey numbers) to be notified duly certified by revenue authorities	Yes, provided
(viii).	Colored Map clearly indicating Survey numbers and duly certified by revenue authorities	Yes, provided
(ix).	Copy of Registered Lease/Sale deed	Yes, Lease deed dated 05.12.2023 for a period of 20 years has been provided

In compliance of DoC's Instruction No.102 dated 18.11.2019 regarding physical inspection and contiguity condition, Physical Inspection was conducted on 18.01.2024 by JDC, SEEPZ SEZ, Pune Cluster and Resident Naib Tahsildar, Taluka Haveli, District Pune. It is noted that the proposed land area of 3.9035 Ha is contiguous.

Recommendation by DC, SEEPZ SEZ: -

DC, SEEPZ has recommended the proposal for consideration of the BoA.

118.17: Request for partial/full de-notification of SEZ (1 proposal)

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 (refer minutes), 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;
 - o 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.
 - o 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.

118.17(i) Request of M/s. Phoenix Spaces Private Limited, for partial de-notification of 2.84 Ha out of 3.46 Ha of their IT/ITES at Sy. No. 286 and 287, Puppalguda Village, Rajendra Nagar Mandal, Ranga Reddy District, Telangana.

M/s. Phoenix Spaces Private Limited was granted formal approval on 31.03.2017 for setting up of an IT/ITES at Village Sy. No. 286 and 287, Puppalguda Village, Rajendra Nagar Mandal, Ranga Reddy District, Telangana. It was later notified vide Gazette Notification dated 19.06.2017 over an area of 3.46 Ha. The SEZ is yet to become operational.

M/s. Phoenix Spaces Private Limited has submitted an application for partial de-notification of 2.84 Ha out of 3.46 Ha. As regards reasons for decrease, the Developer has stated that due to the present market condition of reduced demand for IT/ITES SEZ built-up area and sunset to income tax benefits to the new units, there are no takers for SEZ space. Since the un-utilised land of 2.84 Ha is kept vacant out of the 3.46 Ha of notified land area, they have decided to de-notify the vacant land. Further, in the remaining 0.62 Ha, they have constructed close to 6,81,406 sq.ft. which will be leased to prospective SEZ unit on completion. Presently, around 80% of the work is completed.

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
(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

* In reference to the Road passing through the Survey No. 286 in the map, VSEZ vide letter dated 18.01.2024 has stated that the road is also part of the SEZ which has to be de-notified along with the open land. In this regard, a colored map showing the road part of the SEZ has also been provided by the Developer.

The State Government of Telangana vide letter dated 08.11.2023 has conveyed their 'No Objection' for partial de-notification 2.84 Ha. With regard to usage of the land after de-notification, the Developer in their Undertaking furnished to the Government has committed to utilise the de-notified area for creation of infrastructure which would sub-serve the objective of the SEZ as originally envisaged and such de-notified area will conform to Land Use Guidelines/master plans of the State Government.

In compliance of DoC's Instruction No. 102 dated 18.11.2019 regarding Physical Inspection and Contiguity Condition, as per the Inspection Report, the Physical Inspection was conducted by DC, DDC, Specified Officer, VSEZ in the presence of Mandal Revenue Officer/Tahsildar. It is noted that the area proposed for de-notification is vacant and having no units in the said area. The area remaining after the proposed partial de-notification is contiguous meeting the requirement all the requirement of area/built-up area in terms of SEZ Act and RULES and without any public thoroughfare.

DC, VSEZ 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. Applicable duties availed on construction of project office for Rs. 17,52,112/-.

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

- c. The SEZ shall remain contiguous even after de-notification of the area of 2.84 Ha and the remaining area will meet the requirements of SEZ Act, and Rules for IT/ITES SEZ.

As regards Built-up area post proposed de-notification, the Developer has declared that the constructed area of 63,304.60 sq.mtrs. meets the stipulation as per the amended provisions of Rule 5(2) of the SEZ Rules, 2006.

Recommendation by DC, VSEZ: -

DC, VSEZ has recommended the proposal.

118.18: Miscellaneous (2 cases)

118.18(i) Request of M/s. HCL Technologies Limited, Developer for approval of 'Restricted' item to carry on authorized operations in the IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector-126, Noida (U.P.).

M/s. HCL Technologies Limited, Developer vide its letter dated 18.01.2023 has submitted a proposal for approval of duty free procurement of 'Refrigerant Gases' from DTA under the following authorized operation in the IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector-126, Noida (U.P.):-

S. No.	Authorized Operation / item description	Sl. No. at default list of Autho.Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
i.	Air Conditioning of processing area. i. R-22 Refrigerant (HSN 29037100) ii. R-407c Refrigerant (HSN 38276400) iii. R-410a Refrigerant (HSN 38276300) iv. R-32 Refrigerant (HSN 29034200)	21	45.43

The Developer has provided HS Codes of the proposed 'Refrigerant Gases' and have mentioned that these 'Refrigerant Gases' are '**Restricted**'. The Developer informed that they need to procure these refrigerant gases from DTA supplier for filing the heating, ventilation, and air conditioning (HVAC Machine) installed in the SEZ and required for day-to-day business operation. They need to procure the said gas on urgent basis, otherwise the whole operations related to HVAC and Air-conditioning will come to a halt and will disrupt the business, resulting in huge losses.

As per Notification No.62/2015-2020 dated 23.03.2022 issued by DGFT, HS Codes 29034200, 38276300 & 38276400 are 'Restricted' for Export.

Relevant provisions:

As per Section 2(m)(ii) of the SEZs Act, 2005, supplying goods, or providing services, from the Domestic Tariff Area (DTA) to a Unit or Developer shall be treated as 'Export'.

Further, as per proviso to Rule 27(1) of SEZ Rules, 2006, '*Supply of Restricted items by a Domestic Tariff Area Unit to Special Economic Zone Developer or Unit, the Domestic Tariff Area Unit may supply such items to a Special Economic Zone Developer or Unit for setting up infrastructure facility or for setting up of a Unit and it may also supply raw materials to Special Economic Zone Unit for undertaking a manufacturing operation except refrigeration, cutting, polishing and blending, subject to the prior approval of Board of Approval.*'

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the request of M/s. HCL Technologies Limited, Developer for duty free procurement of '2000 Kg R134a HFC Refrigerant Gases' from DTA, to carry on authorized operation in the IT/ITES SEZ at Plot No. 3A, 38 & 2C, Sector-126, Noida (U.P.), for consideration by the Board of Approval, in terms of proviso to Rule 27(1) of SEZ Rules, 2006.

118.18(ii) Proposal for construction and opening of Gate No. 5 for Mega CFC.

The Working Group Members of GJEPC during the war Room meetings proposed for construction and opening of Gate No. 5 for Mega CFC Building for vehicular movement. In this connection, JDC, SEEPZ SEZ has informed that there is a level difference between the Main Road which is 2.5 meters above the existing internal road level which is used for proposed Mega CFC. Therefore, JDC, SEEPZ has proposed to open Gate No. 5 only for vehicular movement to access the Mega CFC.

The proposed gate will be used by DTA units to utilize the services of Mega CFC and the proposed gate will ensure that personnel of DTA units will not enter into the SEZ area for accessing the service at Mega CFC premises. The Architecture have designed Gate No. 5 to have vehicular movement which will take care of visitors/employees travelling by public transport including Metro to have convenient access point from this proposed gate for Mega CFC. A colored map indicating Gate Nos. 1, 2, 3, 4 and proposed Gate No. 5 has been provided.

Relevant guidelines:

- c.
- o As per DoC's Instruction dated 07.05.2018, in SEZ other than IT/ITES/EH/Biotechnology, the proposals of Developers for separate entry/exit gate would be examined and decided on file by DoC in terms of BoA direction dated 30.12.2015.
- o The Board, in 68th meeting of the BoA held on 30.12.2015 approved the request of M/s. Indiabulls Industrial Developer in multi-product SEZ for separate entry/exit gate for railway line to M/s. RattanIndia (co-developer) in the non-processing area subject to the condition that any additional cost so incurred on deployment of any extra manpower for manning the said gate will be borne by the Developer. The Board further decided that in future the requests for entry/exit gate would be examined and decided on file by DoC.

Observations: Earlier, on the request of SEEPZ-SEZ, DoC had granted approval for construction and opening of pedestrian Gate no. 4 for Mega CFC subject to the condition that any additional cost so incurred including cost on deployment of any extra manpower for manning the said gate will be borne by the SEEPZ Authority.

Recommendation by DC, SEEPZ-SEZ: -

JDC, SEEPZ has requested DoC for approval of the competent authority for opening of Vehicular Movement (proposed Gate No. 5).

118.19: Request for conversion of processing area into non-processing area under Rule 11(B) (12 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.	Categories of cities as per Annexure IV-A	Minimum built-up processing Area
(1)	(2)	(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 is in process to issue clarifications/instructions providing clarity regarding refund of duty, area to be considered for demarcation etc., which will provide uniform implementation of rule 11 B.

118.19(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.

M/s. Gigaplex Estate Pvt. Ltd. was granted formal approval on 06.01.2012 for setting up of an IT/ITES SEZ at Airoli, Thane, Maharashtra. The SEZ stands notified over an area of 8.04 Ha. The SEZ become operational w.e.f. 19.08.2013.

M/s. Gigaplex Estate Pvt. Ltd. has submitted a proposal for Demarcation of Built up Floors as Non-Processing Area of a notified IT/ITES SEZs in terms of Rule 11B of SEZ Rules, 2006. In this regard, the following details have been submitted by the Developer: -

S. No.	Particulars	Details			
1	Name & Address of the SEZ	M/s. Gigaplex Estate Pvt. Ltd. Plot No.IT-S, Airoli Knowledge Prk, TTC Industrial Area, Village Airoli and Dighe, District Thane.			
2.	Letter of Approval No. and Date	F.1/5/2011-SEZ dated 06.01.2012			
3.	Date of Notification	11.06.2013			
4	Name of the Sector of SEZ for which approval has been given	IT/ITES			
5.	Total Notified Area of SEZ	11.74 Ha and further reduced to 8.04 Ha			
	Total area of –				
	i. Processing Area	8.04 Hectares			
	ii. Non-Processing Area	NIL			
6.	Detail of Built-up Area:	Sr. No.	Bldg. No. / Tower No.	Basement+Stilt+2 Parking+11 Office floors	80860.54
	i. No. of towers with built-up area of each tower (in sq. mtr.)- Total no. of Towers 5 in SEZ. BUA as indicated across	1	2	Basement+Stilt+2 Parking+11 Office floors	79546.77
		2	3	Basement+Stilt+2 Parking+11 Office floors	99051.81
		3	4	Basement+Stilt+2 Parkin+11 Office floors	99051.81
		4	5	Basement+Stilt+2 Parking+11 Office floors	37352.16
		5	6	Basement+Stilt+2 Parking+11 Office floors	38683.09
			Total		335494.37
	ii. Total built up area	335494.37 sqmtrs			
7.	Total Built up area in	i. Processing area = 335494.37 sq. mtr. ii. Non-Processing area – Not applicable			

8	Total number of floors in bldg. wherein demarcation of NPA is proposed :	Basement + Stilt (Ground floor)+8 office floors
9	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	37,352.16 sq. mtr.
10	Total built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	Basement + Stilt (Ground floor)+8 office floors
11	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. 1,57,13,501/-
12	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
13	Reasons for demarcation of NPA	All floors of the building are vacant given in the subdued demand for SEZ spaces. Given there is demand for space from Non SEZ IT/ITES clients, NPA demarcation shall help leasing these spaces
14	Total remaining built up area	2,98,142.21 sq. mtr.
15	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules 2006	Yes
16	Purpose and usage of such demarcation of NPA	For leasing to Non-SEZ IT/ITES Clients

Access Control Mechanism:

- The Developer has submitted that the Units that would become operational in the NPA area will not be eligible for any exemption and benefits as available and applicable to the SEZ Units, all the documents 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

open to discuss and implement any other suggestion to enhance the existing control measures.”

- Further, the Specified Officer has stated that on examination, the access control mechanism being maintained by Developer at Gigaplex Estate Ltd., appears to be appropriate. The proposal for demarcation of built-up floors as Non-Processing Area appears to be feasible.
- Furthermore, the Development Commissioner alongwith Joint Development Commissioner visited the SEZ on 26.01.2024 for on-site inspection. The Developer has stated the additional access control measures proposed at their SEZ as follows: -
 - i. In Addition to the existing access control protocols, they shall ensure digitization of the entry and exit record of people movement into and out of the SEZ at the main entry and exit points of the SEZ.
 - ii. At the building level, where NPA demarcation is proposed, they shall ensure that a digitized mechanism is put in place to record movement of people in and out of the building and parking area.
 - iii. They shall provide access of the system to Specified Officer of the Zone.

Repayment of Tax benefits:

The Developer has submitted No Dues Certificate dated 06.12.2022 issued by Specified Officer, Gigaplex SEZ. Further, the Developer vide undertaking dated 15.01.2024 has stated that they have refunded all the exemption and benefits availed for construction/development of the said building to the tune of Rs. 1,57,13,501/- after due assessment by an independent Chartered Engineer, to the competent authorities. They have undertaken to pay, any demand, in future received towards refund of any additional amount for the exemption of duties and taxes availed for development of built-up area proposed for demarcation as Non-processing area, after adopting necessary procedures of verification and adjudication and eventuality which may be found recoverable from them.

Recommendation by DC, SEEPZ SEZ: -

DC, SEEPZ has recommended the proposal for consideration of the BoA.

118.19(ii) Request of M/s. Candor Kolkata One Hi-Tech Structures Private Limited for conversion of SEZ Processing Built-up area of Tower B1, Tower C1 and Tower C2 to a Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006.

M/s. Candor Kolkata One Hi-Tech Structures Private Limited was granted LoA on 23 May, 2007 for setting up of an IT/ITES SEZ at Kolkata. It was notified vide Gazette Notification No. S.O. 2002 (E) dated 28.11.2007 and stands notified over an area of 18.37 Ha. The said SEZ is operational w.e.f. 11.08.2008.

The Developer has submitted proposal vide their letter dated 03.01.2024 for conversion of a portion of SEZ Built-up area - Tower B1 (entire) and part of Tower C1 & C2 - to an on-Processing Area in terms of Rule 11 B of SEZ Rules, 2006. As regards reasons, the Developer

has stated that they are facing challenges in capacity utilization since long time due to economic slowdown, work from home, tax holiday etc. Their management has decided to demarcate vacant built-up area as Non-Processing Area (NPA) for the purpose of IT/ITES Units. In this regard, the following details have been submitted by the Developer: -

Particulars	Details
Total Notified land area (in Hectares)	18.37 hectares
Total Built-up area in Processing Area (in square meters)	3,40,038 sqmt.
Total number of Towers constructed in processing area	12 towers
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in sqm)	<ul style="list-style-type: none"> a. 22,383.11 sqmt. (Tower B1) b. 8,092.01 sqmt. (1st to 3rd Floor in Tower C1) c. 13,796.19 sqmt. (1st to 3rd, & 5th to 6th floor in Tower C2) <p>Total = 44,271.31 sqmt.</p>
Whether entire building to be demarcated	Tower B1 (entire) Tower C1 – 1 st to 3 rd Floor (complete floors) Tower C2-1 st to 3 rd Floor & 5 th to 6 th Floor (complete Floors)
Balance Built-up Processing Area after demarcation	2,95,766.69 sqm.
Whether minimum built-up processing area norms fulfilled after demarcation	Yes
Whether non-processing area proposed for demarcation exceeding 50% of total built-up area	No, proposed built up Non-Processing area shall be 13.02% of total built up area
Status of refund of applicable tax duty benefits availed on the area proposed for demarcation as non-processing area	<p>The Developer has submitted the Chartered Engineer certificate to Customs highlighting the duties as follows:</p> <p>INR 9.31 crore (Tower B1), INR 3.54 crore (Tower C1) and INR 6.81 crore (Tower C2) respectively.</p> <p>The Developer has stated that they are ready with their duty payment of Rs. 19.66 Crores. However, custom office has cited some concerns in anticipation of some clarification on the notification from DoC. It has been informed by Customs that it is not clear either whole tax benefit or proportionate is to be paid, and how it has to be paid, clarification on Customs procedures has been sought. The</p>

	Developer has also proposed to provide undertaking that they will refund further amount, if any, which may arise after issuance of clarification by DoC.
Status of refund of applicable tax duty benefits availed on the creation of social or commercial infrastructure and other facilities if proposed to be used by both the IT or ITES SEZ Unit and IT or ITES business engaged in NPA	The Developer has provided an undertaking that they will deposit the same upon clarification from DoC regarding proportion of Tax/duties to be refunded w.r.t. social or commercial infrastructure and other facilities if proposed to be used by both the IT or ITES SEZ Unit and IT or ITES business engaged in NPA.

Access Control Mechanism: The Developer has mentioned that they have already put in requisite access control measures to monitor the entry and exit of people and goods from such demarcated area. All the towers have access control at the entry gates. All proposed demarcated floors will also have their own access control for entry/exit.

Repayment of tax benefits: DC has informed that the Developer has been requested to provide 'No Dues' from Customs SEZ in respect of refund of applicable tax/duty benefits availed as per Rule 11 B, which will be forwarded to DoC on its receipt from Developer.

Recommendation by DC, Falta SEZ:-

DC, FSEZ has recommended the proposal for consideration of the BoA.

118.19(iii) Proposal of M/s. Mikado Realtors Private Limited, Developer for demarcation of portion of Built-up area as Non-Processing Area of its Electronic Hardware, IT/ITES SEZ at Village Behrampur, Distt-Gurugram (Haryana), in terms of Rule 11B of SEZ Rules, 2006.

M/s. Mikado Realtors Private Limited had been granted formal approval No. F.1/107/2008-SEZ dated 30.10.2008 for setting up of Electronic Hardware, IT/ITES SEZ at Village Behrampur, Distt-Gurugram (Haryana). It was later notified over an area of 10.221 hectare vide Gazette Notification No. S.O.2724(E) dated 29.10.2009, No. S.O. 2827(E) dated 23.11.2010 & No. S.O. 2788 (E) dated 16.08.2016. The Developer had executed Bond-cum-Legal Undertaking which had been accepted by the Competent Authority. The said SEZ is operational w.e.f. 27.09.2022.

M/s. Mikado Realtors Private Limited vide its letter dated 03.01.2024 & subsequent letter dated 10.01.2024 & 11.01.2024 has submitted a proposal for **demarcation of 42835.65 Square meter built-up area (Tower-2)** to a Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006 **out of the total built-up area of 278200.39 Square meter**. The Developer has stated that given the current SEZ landscape, IT/ITES SEZs have been facing challenges in capacity utilization. There has been a substantial decrease in demand for SEZ space due to the following reasons:-

- i. Slowdown of economic activities.

- ii. Work From Home allowed to SEZ units.
- iii. Restriction on movement of goods and people.
- iv. Phasing out of tax holiday.

In this regard, the Developer has submitted the following details:-

Particulars	Details	
Name of Developer	Mikado Realtors Private Limited	
Address of SEZ	Village Behrampur, Distt- Gurugram (Haryana)	
Sector	Electronic Hardware, IT/ITES	
Formal Approval	F.1/107/2008-SEZ dated 30.10.2008	
Notification	S.O. 2724(E) dated 29.10.2009	
Total Notified land area (in Hectares)	10.221 Hectares	
Date of SEZ becomes operational	27.09.2022	
Area earmarked for processing area	10.221 Hectares	
Total Built-up area in Processing Area	278200.49 Square meter (Tower 1 to 4).	
	Particulars	Constructed built-up area (in Sqmt.)
	Tower-1	42840.75
	Tower-2	42835.65
	Tower-3	42836.24
	Tower-4	42840.54
	Basements including facilities	106847.21
Total:	278200.39	
Total area proposed to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	42835.65 Square meter (Tower-2- Ground to 12 th floor including Pantry, Podium and internal lobbies)	
Number of operational units in the SEZ	04 units	
Balance Built-up Processing Area after demarcation.	235364.84 Square meter.	

Whether minimum built-up processing area norms fulfilled after demarcation?	Post demarcation, remaining built-up area of 235364.84 Square meters will be left which meets the minimum built-up area requirement as stated in Clause 7 of Rule 11B.
Access control measures to be ensure adequate screening of movement of persons as well as goods in and out of the demarcated area as per Clause 4 of Rule 11B.	The developer has mentioned that they have already put in requisite access control measures to monitor the entry and exit of people and goods from such demarcated area. All the towers have access control at the entry gates. Tower-2 is an independent tower that has its own access control system.
Repayment of tax benefits in respect of the built-up area proposed to be demarcated as NPA, as per clause 5(i) of Rule 11B.	The developer has mentioned that they shall repay the tax benefits availed basis on the certificate issued by the Chartered Engineer. The developer has submitted Chartered Engineer Certificate specifying the built-up area and tax calculation.
Repayment of tax benefits in respect of social or commercial infrastructure and other facilities proposed to be used by both the IT or ITES SEZ Unit and IT or ITES business engaged in NPA as per Clause 5(ii) of Rule 11B.	The developer has mentioned that they shall repay the tax benefits availed basis on the certificate issued by the Chartered Engineer. The developer has submitted Chartered Engineer Certificate specifying the built-up area and tax calculation.
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The developer has mentioned that there is no SEZ unit or any other business currently operating out the said area proposed to be demarcated. The said premises is completely vacant.

Further, the developer has declared that: -

- i. There is no SEZ unit or any other business currently operating out the said area proposed to be demarcated. The said premises are completely vacant.
- ii. No tax benefit shall be availed on the operation and maintenance of common infrastructure and facilities in the demarcated area as per Rule 11B(9).
- iii. The non-processing area would be only being provided to business engaged in IT/ITES.

In support of proposal, the developer has submitted following documents:-

- i. Copies of formal approval & Gazette Notification of SEZ.
- ii. Statement of area for demarcation of NPA and remaining built-up processing area.
- iii. Colored map showing Tower-2, which is proposed to be demarcated as NPA.
- iv. Copy of Board Resolution dated 22.12.2023 deciding demarcation of proposed area as NPA.
- v. Copies of Occupancy Certificate in respect of Tower-1 & Tower-2.

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the proposal of M/s. Mikado Realtor Private Limited for demarcation of 42835.65 Square meter area (Tower-2- Ground to 12th floor including Pantry, Podium and internal lobbies) into Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(iv) Proposal of M/s. Gurgaon Infospace Limited, developer of IT/ITES SEZ at Village Dundahera, Gurugram (Haryana) for demarcation of a portion of built-up area in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

M/s. Gurgaon Infospace Limited had been granted LOA No.F.2/115/2005-SEZ dated 19.06.2007 for setting up of IT/ITES SEZ. It was later notified over an area of 11.2021 hectares at Village Dundahera, District-Gurugram (Haryana) vide Gazette Notification dated 03.12.2007. The said SEZ is operational w.e.f. 01.03.2008.

M/s. Gurgaon Infospace Limited vide its letter dated 03.01.2024 & subsequent letter dated 12.01.2024 has submitted a proposal for demarcation of **14274.54 Square meter built-up area (Ground floor, 1st & 8th floor, of Building No.6)** into Non-Processing Area, in terms of Rule 11B of SEZ Rules, 2006, out of the **total built-up area of 2,90,548.81 Square meter**. The developer has stated that given the current SEZ landscape, IT/ITES SEZs have been facing challenges in capacity utilization. There has been a substantial decrease in demand for SEZ space due to the following reasons:-

- i. Slowdown of economic activities.
- ii. Work From Home allowed to SEZ units.
- iii. Restriction on movement of goods and people.
- iv. Phasing out of tax holiday.

In this regard, the developer has submitted following details: -

Particulars	Details
Name of Developer	M/s. Gurgaon Infospace Limited
Address of SEZ	Village Dundahera, Distt- Gurugram (Haryana)
Sector	IT/ITES
Formal Approval	No.F.2/115/2005-SEZ dated 19.06.2007

Total Notified land area (in Hectares)	11.2021 hectare		
Land demarcated as Processing Area	11.2021 hectare		
Total Built-up area in Processing Area (in Square meters), as informed by the developer	290548.81 Square meter.		
Number of operational units in the SEZ, as informed by the developer.	23 Nos.		
Building / Tower / Block wise details of total built-up area of the SEZ.	Tower Number	No. of floors	Built-up area (in Square meter)
	Block-1	Ground to 11 th floor	49656.879
	Block-2	Ground to 10 th floor	43858.99
	Block-3	Ground to 7 th floor	35521.326
	Block-4	Upper Ground & Lower Ground floor	4782.342
	Tower-4A	Ground floor	1512.91
	Block-5	Ground to 1 st floor	1735.24
	Tower-6	Ground to 9 th floor	46817.981
	Tower-7	Ground to 8 th floor	31553.53
	Tower-8 (Part A & B)	Ground to 9 th floor	38676.057
	Tower-9	Ground to 8 th floor	14512.67
	Tower-11	Ground to 10 th floor	13818.572
	Multi-level Car Parking Block	Ground to 6 th floor	8101.805
		Total area:	290548.302
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
	Tower-6	Ground floor	4989.96
		1 st floor	4595.28
		8 th floor	4689.30
	Total:	Ground, 1st & 8th floor	14274.54

Balance Built-up Processing Area after demarcation.	276274.27 Square meter.
Whether Non-Processing Area proposed for demarcation exceeding 50% of total built-up area	No, proposed built-up Non-Processing Area shall be 4.91% of total built-up area.
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	The developer has informed that there is no common infrastructure specifically installed for Tower-6 that is to be demarcated. The developer has further mentioned that applicable duties to be paid on common infrastructure specifically installed for Tower-6 like elevators / lifts etc. have been computed in the attached Chartered Engineer certificate.
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The developer has mentioned that there is no SEZ unit or any other business currently operating out the said area proposed to be demarcated. The said premises are completely vacant.
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The developer has further informed that the applicable duties amount in respect of area proposed to be demarcated as non-processing area has been computed basis the certificate of Chartered Engineer. The developer has submitted copy of Chartered Engineer Certificate. The developer has stated that they will deposit the same in government account post receipt of directions from this office.
Status of refund of applicable tax / duty benefits availed on the creation of social or commercial infrastructure and other facilities, if proposed to be used by both the IT or ITES SEZ Unit and IT or ITES business engaged in NPA.	The developer has mentioned that applicable duties to be paid on common infrastructure specifically installed for Tower-6 like elevators / lifts etc. have been computed in the attached Chartered Engineer certificate.

<p>Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.</p>	<p>The developer has mentioned that they have already put in requisite access control measures to monitor the entry and exit of people and goods from such demarcated area.</p> <p>All the towers have access control at the entry gates. Proposed demarcated floors will also have its own access control for entry / exit.</p>
---	--

In support of proposal, the Developer has submitted following documents:-

- i. Copies of formal approval and Gazette Notifications of SEZ.
- ii. Colored maps showing Block-6.
- iii. Copies of occupancy certificates in respect of all Blocks / Towers, issued by NSEZ / DTCP Haryana.
- iv. Copy of Board Resolution dated 05.01.2024 deciding demarcation of Tower-6 as NPA and also in favour of authorized signatories.

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the proposal of M/s. Gurgaon Infospace Limited for demarcation of 14274.54 Square meter area (Ground, 1st & 8th floor, Tower-6) into Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(v) Proposal of M/s. Golden Tower Infratech Private Limited, developer of IT/ITES SEZ at Plot No. 8, Sector-144, Noida (Uttar Pradesh) for demarcation of a portion of built-up area in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

M/s. Golden Tower Infratech Private Limited, developer had been granted LOA No. F.1/237/2007-SEZ dated 03.09.2008 for setting up of sector specific SEZ for IT/ITES at Plot No. 8, Sector-144, Noida (Uttar Pradesh). It was later notified over an area of 10 hectare vide Notification No. S.O.2929(E) dated 18.12.2008. The said SEZ has become operational w.e.f. 17.05.2019.

M/s. Golden Tower Infratech Private Limited vide its letter dated 10.01.2024 & subsequent letter dated 23.01.2024 has submitted a proposal for demarcation of **17921 Square meter built-up area (4th, 5th & 6th floor, Building No. B-2)** to a Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006, out of the **total built-up area of 1,60,768.34 Square meter**. The developer has stated that they have constructed two buildings in the processing area of SEZ, Building No. B-1 and B-2 comprising Ground plus 8 floors & 2 basements each. Majority of the space in Building B-1 has been leased out and currently seven units are operational from this building. But only one floor in Building No. B-2 has been leased out and rest of the floors in Building No.B-2 are still remain vacant for more than a year and due to multiple factors including sunset date of Income Tax benefit of IT clients, Covid-19 pandemic and non-expansion of existing units in view of the WFH facility available to them. The developer has informed that they have not been able to get SEZ clients despite of wholehearted efforts and hence, their management has decided to demarcate vacant floors in Building No.B-2 as Non-Processing Area (NPA) for the purpose of IT/ITES Units.

This will help them to lease the same to Domestic units thereby increasing the potential client base which will also boost the export and generate more employment.

In this regard, the developer has submitted following details:-

Particulars	Details		
Name of Developer	M/s. Golden Tower Infratech Private Limited		
Address of SEZ	Plot No. 8, Sector-144, Noida (Uttar Pradesh)		
Sector	IT/ITES		
Formal Approval	No. F.1/237/2007-SEZ dated 03.09.2008		
Total Notified land area (in Hectares)	10.00 hectare		
Land demarcated as Processing Area	20.10 Acre		
Total Built-up area in Processing Area (in Square meters)	160768.34 Square meter.		
Number of operational units in the SEZ.	7 Nos.		
Building / Tower / Block wise details of total built-up area of the SEZ.	Building / Tower / Block No.	No. of floors	Total built-up area (in Sqmt.)
	Building No. B-1	Ground to 8 th floor, upper & lower basement area, Meter & Panel Room, Common Area	66099.07
	Building No.B-2	Ground to 8 th floor, upper & lower B2 basement area, Service Area	94669.27
	Total:		160768.34
	The developer has provided floor-wise area details of both buildings.		
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
	Building No.B-2	4 th floor	6126.853
		5 th floor	6126.853
		6 th floor	5667.779
	Total:		17921.485
Balance Built-up Processing Area after demarcation.	142847.34 Square meter.		

Whether Non-Processing Area proposed for demarcation exceeding 50% of total built-up area.	No, proposed built-up Non-Processing Area is 11.15% of total built-up area.												
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes. 142847.34 Square meter will remain balance built-up processing area.												
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	The developer has submitted details of social or commercial infrastructure and other facilities proposed to be used by IT/ITES business engaged in NPA, as given below:- <table border="1" data-bbox="694 719 1305 952"> <thead> <tr> <th>S. No.</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Lift</td> </tr> <tr> <td>2.</td> <td>DG Set</td> </tr> <tr> <td>3.</td> <td>Chiller</td> </tr> <tr> <td>4.</td> <td>Transformers</td> </tr> <tr> <td>5.</td> <td>Common Area Development</td> </tr> </tbody> </table>	S. No.	Particulars	1.	Lift	2.	DG Set	3.	Chiller	4.	Transformers	5.	Common Area Development
S. No.	Particulars												
1.	Lift												
2.	DG Set												
3.	Chiller												
4.	Transformers												
5.	Common Area Development												
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The developer has mentioned that they are proposing three vacant floors of Building No. B2 as NPA.												
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The developer has mentioned that they are in process of working out duty / tax benefits calculation w.r.t. are proposed for demarcation and shall obtain CE valuation at the earliest for refund of duty / tax benefits as applicable.												
Status of refund of applicable tax / duty benefits availed on the creation of social or commercial infrastructure and other facilities, if proposed to be used by both the IT or ITES SEZ Unit and IT or ITES business engaged in NPA.	The developer has informed that they are in process of obtaining Chartered Engineer's certificate with regard to the amount of applicable tax / duties to be refunded in respect of area proposed to be demarcated as NPA, social or commercial infrastructure and other facilities proposed to be used by IT/ITES business engaged in NPA. The amount of applicable tax / duties to be refunded will be deposited in Government Account after receipt of necessary directions in this regard.												
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer has mentioned that they will ensure adequate control of the movement of persons as well as goods pertaining to SEZ Units and Non-Processing Area Units are they are demarcating the floors. At the same time they will place adequate security and gate entry management system to ensure goods pertaining to Non-												

	<p>Processing Area Units and Processing Area Units are not mixed with each other including other mechanism like:-</p> <ol style="list-style-type: none"> i. Separate color gate passes or identity cards for both PA and NPA Unit's employees; ii. Separate Car stickers with different colors for both PA and NPA Unit's employees; iii. Round the clock security measures are really in place; iv. Separate security for each building and block with scanning.
--	---

In support of proposal, the Developer has submitted following documents:-

- i. Copies of formal approval and Gazette Notifications of SEZ.
- ii. Copy of Board Resolution dated 03.01.2024 deciding demarcation of proposed area as NPA and also in favour of authorized signatories.
- iii. Details of total Building / Towers with their area along with built-up area proposed to be demarcated as Non-Processing Area and remaining built-up processing area.
- iv. Colored maps showing Building No. B2.

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the proposal of M/s. Golden Tower Infratech Private Limited for demarcation of 17921.485 Square meter area (4th, 5th & 6th, Building No.B-2) into Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(vi) Proposal of M/s. Seaview Developers Private Limited, developer of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) for demarcation of a portion of built-up area in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

M/s. Seaview Developers Private Limited had been granted LOA No. F.2/40/2006-EPZ dated 21.06.2006 for setting up of IT/ITES SEZ. It was later notified over an area of 12 hectares at Plot No.20 & 21, Sector-135, Noida vide Gazette Notification No. S.O. 2122(E) dated 12.12.2007. The developer had executed Bond-Cum-Legal Undertaking which has been accepted by the Competent Authority. The said SEZ is operational w.e.f. 02.02.2009.

M/s. Seaview Developers Private Limited vide its letter dated 04.01.2024 & subsequent letter dated 12.01.2024 has submitted a proposal for **demarcation of 15772.92 Square meter built-up area (Ground to 6th floor, Tower-1)** to a Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006, **out of the total built-up area of 2,95,092.75 Square meter**. The developer has stated that given the current SEZ landscape, IT/ITES SEZs have been facing challenges in capacity

utilization. There has been a substantial decrease in demand for SEZ space due to the following reasons:-

- (i) Slowdown of economic activities.
- (ii) Work From Home allowed to SEZ units.
- (iii) Restriction on movement of goods and people.
- (iv) Phasing out of tax holiday.

In this regard, the developer has submitted the following details:-

Particulars	Details		
Name of Developer	M/s. Seaview Developers Private Limited		
Address of SEZ	Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh)		
Sector	IT/ITES		
Formal Approval	No. F.2/40/2006-EPZ dated 21.06.2006		
Total Notified land area (in Hectares)	12.00 hectare		
Land demarcated as Processing Area	12.00 hectare		
Total Built-up area in Processing Area (in Square meters)	295092.74 Square meter.		
Number of operational units in the SEZ.	22 Nos.		
Building / Tower / Block wise details of total built-up area of the SEZ.	Tower Number	No. of floors	Built-up area (in Square meter)
	Tower-1	Ground to 6 th floor	15772.92
	Tower-2	Ground to 7 th floor	19270.46
	Tower-3	Ground to 6 th floor	15772.92
	Tower-4	Ground to 8 th floor	21720.16
	Tower-5	Ground to 14 th floor including stilt floor	21621.71
	Tower-6	Ground to 14 th floor including stilt floor	28098.35
	Tower-7	Ground to 14 th floor including stilt floor	20138.61
	Tower-8	Ground to 10 th floor including stilt floor	17059.44
	Tower-9	Ground to 12 th floor including stilt floor	28573.116

	Tower-10	Ground to 11 th floor including stilt floor	18684.694
	Tower-11	Ground to 14 th floor including stilt floor	51704.35
	Tower-11A	Ground to 4 th floor including stilt floor	32020.50
	Amenity Block and Guard Rooms	Ground floor and 1 st floor	4655.44
		Total area:	295092.67
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
	Tower-1	Ground to 6 th floor	15772.92
Balance Built-up Processing Area after demarcation.	279319.82 Square meter.		
Whether Non-Processing Area proposed for demarcation exceeding 50% of total built-up area	No, proposed built-up Non-Processing Area shall be 5.35% of total built-up area.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes		
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	The developer has informed that they have computed applicable duties to be paid on common infrastructure like elevators / lifts etc. attributed to 'Tower-1' proposed to be demarcated. The developer has further mentioned that no other common infrastructure exclusively belongs to Tower-1 that is proposed to be demarcated.		
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The developer has mentioned that there is no SEZ unit or any other business currently operating out the said area proposed to be demarcated. The said premises are completely vacant.		
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The developer has mentioned that they have calculated the applicable duties amount in respect of area proposed to be demarcated as NPA on the basis of the certificate of Chartered Engineer. The developer has submitted copy of Chartered Engineer Certificate. The developer has stated that		

	they will deposit the same in government account post receipt of directions from this office.
Status of refund of applicable tax / duty benefits availed on the creation of social or commercial infrastructure and other facilities, if proposed to be used by both the IT or ITES SEZ Unit and IT or ITES business engaged in NPA.	The developer has mentioned that they have calculated the applicable duties amount in respect of area proposed to be demarcated as NPA on the basis of the certificate of Chartered Engineer. The developer has submitted copy of Chartered Engineer Certificate. The developer has stated that they will deposit the same in government account post receipt of directions from this office.
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer has mentioned that they have already put in requisite access control measures to monitor the entry and exit of people and goods from such demarcated area. All the towers have access control at the entry gates. Tower-1 also has its own access control system for entry / exit.

In support of proposal, the Developer has submitted following documents:-

- i. Copies of formal approval and Gazette Notifications of SEZ.
- ii. Copy of approval for demarcation of PA/NPA issued vide letter dated 26.02.2008.
- iii. Details of total Towers / Blocks with their floor-wise area along with built-up area proposed to be demarcated as Non-Processing Area.
- iv. Colored maps showing Tower-1.
- v. Copies of occupancy certificates in respect of all buildings / towers, issued by NOIDA.
- vi. Copy of Board Resolution dated 02.01.2024 deciding demarcation of Tower-1 as NPA and also in favour of authorized signatories.

Recommendation by DC, NSEZ: -

DC, NSEZ has recommended the proposal of M/s. Seaview Developers Private Limited for demarcation of 15772.92 Square meter area (Ground to 6th floor, Tower-1) into Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(vii) Proposal of M/s. DLF Limited, developer of IT/ITES SEZ at Village Silokhera, Sector-30, Gurugram (Haryana) for demarcation of a portion of built-up area as Non-processing area under Rule 11B of SEZ Rules, 2006.

M/s. DLF Limited had been granted LOA No. F.2/137/2005-EPZ dated 25.10.2006 for setting up of IT/ITES Special Economic Zone. It was later notified over an area of 14.97 hectare at Village Silokhera, Distt-Gurugram (Haryana) vide Gazette Notification S.O.2070(E) dated

06.12.2006 & subsequent Notification No. S.O. 395(E) dated 19.03.2007. The said SEZ is operational w.e.f. 14.07.2008.

M/s. DLF Limited, Developer vide letter dated 04.01.2024 & subsequent letter dated 30.01.2024 has submitted a proposal for demarcation of partial built-up area of into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006. The developer has stated that pursuant to approval of Authorized Operations granted by the BOA, the Developer, M/s. DLF Ltd., in collaboration with all the Co-developer, M/s. DLF Assets Ltd., has developed approx. 2,61,622 Sqmt. area comprising mainly two building Towers/ Blocks 'A' (A1, A2, A3 & A4) and Block 'B' (B1, B2 & B3) in the processing area of SEZ. The developer / co-developer has submitted a request to demarcate the **built-up area / vacant floors area of 38841.43 Sqmt. of Tower-A & Tower-B** of SEZ, as Non-Processing Area (NPA) for allowing to setup the operation of Non-SEZ IT/ITES Units to operate from such demarcated area, in terms of the provisions made under the new inserted Rule 11B of the SEZ Rules, 2006.

In this regard, the Developer has submitted the following details:-

Particulars	Details		
Name of Developer	M/s. DLF Limited		
Address of SEZ	Village Silokhera, Distt- Gurugram (Haryana)		
Sector	IT/ITES		
Formal Approval	F.2/137/2005-EPZ dated 25.10.2006		
Total Notified land area (in Hectares)	14.97 hectare		
Notification of SEZ	Gazette Notification S.O.2070(E) dated 06.12.2006 & subsequent Notification No. S.O. 395(E) dated 19.03.2007.		
Total Built-up area in Processing Area (in Square meters)	261622 Square meter.		
Tower-A (Block A1, A2, A3 & A4):	94784 Square meter.		
Tower-B (Block B1, B2 & B3):	92301 Square meter.		
Basement of Tower-A & B:	74537 Square meter.		
Total Built-up area:	261622 Square meter.		
Building / Tower / Block wise details of total built-up area of the SEZ.	Building / Tower / Block No.	No. of floors	Total built-up area (in Sqmt.)
	Tower-A [Block-A1]	G+11	22327

	Tower-A [Block-A2, A3]	G+14, G+15	50692
	Tower-A [Block-A4]	G+11	21765
	Tower-B [Block-B1]	G+9	22985
	Tower-B [Block-B2]	G+14	34509
	Tower-B [Block-B3]	G+14	34807
	Basements of Tower-A & B	B(1 – 3)	74537
		Total:	261622
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
	Tower-A [Block-A1]	G+11	22327.00
	Tower-A [Block-A2, A3]	14 th & 15 th floor (3300.18 Sqmt each)	6600.36
	Tower-B [Block-B1]	3 rd & 7 th floor	5385.03
	Tower-B [Block-B2]	3 rd floor	2416.00
	Tower-B [Block-B3]	4 th floor	2113.04
		Total:	
Balance Built-up Processing Area after demarcation.	222780.57 Square meter.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes		
List of common Utilities, infrastructure, facilities which will remain common after demarcation.	The developer has informed that the common social & commercial infrastructure in the proposed building / blocks, includes Car parking, Atrium, ATM, Net-working services, lifts, stairs, basements, Building Services Control room, food court, security control mechanism etc..		
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The developer has confirmed that the floor area proposed for demarcation as a non-processing area is Vacant and no SEZ unit is operational as on date in the said proposed non-processing area.		

<p>Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.</p>	<p>The developer has undertaken to repay the tax benefits attributed to the proposed non processing area, as required to be paid on the basis of valuation and certification issued by the Chartered Engineer, in accordance with Rule 11B. They have further undertaken that they shall not avail tax exemptions on operations and maintenance of said non processing area, including the common area proposed to be used by both, in compliance of the said rule. The developer has further informed that they are making necessary arrangements for assessment of duties to be refunded in respect of area proposed to be demarcated and Non-Processing Area, on the basis of Chartered Engineer's Certificate in terms of Rule 11(B); and will deposit the same after receiving the necessary directions from this office.</p>
<p>Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.</p>	<p>The developer / co-developer has mentioned that they will maintain the appropriate access control mechanisms to ensure adequate screening of movement of persons as well as goods, in SEZ premise for the SEZ unit and the businesses engaged in IT/ITES services in the proposed non-processing areas.</p>

In support of proposal, the Developer has submitted following documents:-

- i. Copies of formal approvals of Developer & Co-developer and Gazette Notifications of SEZ.
- ii. Details of total Towers / Blocks with their floor-wise area along with built-up area proposed to be demarcated as Non-Processing Area.
- iii. Colored maps showing Block A1, A2, A3 & A4 and Block B1, B2 & B3.
- iv. Copies of Occupation Certificate in respect of Block A1, A2 & A3 and Block B1, B2 & B3 obtained from DTCP Haryana, Chandigarh.
- v. Copies of Board Resolutions of M/s. DLF Ltd., Developer & M/s. DLF Assets Limited, Co-developer in respect of their authorized signatories.

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the proposal of M/s. DLF Limited, Developer for demarcation of partial built-up area of **38841.43 Sqmt. of Tower-A & Tower-B**, into the Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(viii) Proposal of M/s. Grand Canyon SEZ Private Limited, Co-developer of ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana) for demarcation of a portion of built-up area in SEZ under Rule 11B of SEZ Rules, 2006.

M/s. Grand Canyon SEZ Private Limited had been granted LOA No. F.2/631/2006-SEZ dated 12.07.2016 & subsequent LOA dated 16.04.2018, as a Co-developer of the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. located at Village Gwal Pahari, Distt- Gurugram (Haryana) for “Undertaking Operation & maintenance of infrastructure existing in the identified SEZ area admeasuring 3.741 acres namely Grand Canyon SEZ Building (Building No. B3) with built up space of 1400705 Sqft. comprising Ground floor + 17th floor each in Block-A, B, C, D and E and 3 level Basements, a part of the ASF Insignia SEZ as a ‘Co-developer and / or further development / redevelopment of the identified SEZ area and it’s Operation & Maintenance pursuant to sanction of further authorized operation”.

M/s. Grand Canyon SEZ Private Limited, Co-developer vide its letter dated 26.12.2023 & subsequent letter dated 04.01.2024 has submitted a proposal for demarcation of partial built-up area of Grand Canyon Building (Building No. B3) into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006. The Co-developer has stated that pursuant to approval of Authorized Operations granted by the BOA, the Developer, M/s. ASF Insignia SEZ Pvt. Ltd., in collaboration with all the Co-developers in SEZ Project, including Grand Canyon SEZ Private Limited, has developed approx. 169417.733 Sq.Mtrs of area (by way of built-up area) of the said SEZ, along with infrastructure appurtenant thereto. M/s. Grand Canyon SEZ Private Limited, Co-developer has developed approx. 93109.040 Sq.Mtrs of built-up area) as part of the said Grand Canyon Project in the Processing zone of the said SEZ, along with infrastructure appurtenant thereto. The Co-developer has further stated that owing to sunset clause on SEZ regime w.e.f. FY 2020-21, the viability and uptake of incremental spaces within SEZs is seriously impacted; and also there has been extensive instance of de-leasing of the previously occupied spaces. Their Project has been no exception to the said Pan-India phenomenon, thus leaving them with no option but to either de-notify their Project (in part or full), as necessary, or to partially de-bond the Project by availing the benefit of recently announced Rule 11B of the SEZ Rules 2006, by demarcation of a portion of the built-up area within processing areas into non-processing area for setting up and operating any business (including domestic business) engaged in IT/ITeS.

In this regard, the Co-developer has submitted following details: -

Particulars	Details
Name & Location of SEZ	ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ Village Gwal Pahari, Distt- Gurguram (Haryana)
Date of Notification of SEZ	17.12.2007 & 27.08.2010

Notified area of SEZ	19.3028 Hectare. (Present area) The Developer, M/s. ASF Insignia SEZ Pvt. Ltd. has applied for part de-notification of 4.4723 hectares, which is under consideration of DOC. After said part de-notification the remaining notified area of SEZ shall be 14.8305 hectare.
Total Built-up area in Processing Area of SEZ (in Square meters)	<p><u>FAR Buildings:-</u> IT/ITES Building : 162402.928 Sqmt. Amenity Podium Building: 7014.805 Sqmt. <u>Total: 169417.733 Sqmt.</u></p> <p><u>Non-FAR Buildings:-</u> Energy Centre: 4035.865 Sqmt. Facility Management Office (BMS): 599.506 Sqmt. <u>66 KV Sub-Station: 718.7630 Sqmt.</u> <u>Total: 5354.131 Sqmt.</u></p> <p><u>Basement area of the PZ:-</u> Non-FAR Buildings: 1675.624 Sqmt. <u>FAR Buildings: 102386.479 Sqmt.</u> <u>Total: 104062.103 Sqmt.</u></p> <p><u>Grand Total: 278833.967 Sqmt.</u></p>
Details of Buildings constructed by M/s. Grand Canyon SEZ Pvt. Ltd., Co-developer in the processing area of SEZ	<p>Grand Canyon Buildings (Building No. B3 includes Tower-A, B, C, D & E):</p> <ul style="list-style-type: none"> i. Tower – A (G+17 Floor) :19938.936 Sqmt. ii. Tower – B (G+17 Floor) :20724.537 Sqmt. iii. Tower – C (G+17 Floor) :20497.730 Sqmt. iv. Tower – D (G+17 Floor) :15418.657 Sqmt. v. <u>Tower – E (G+17 Floor) :16529.175 Sqmt.</u> <p>Total: 93109.040 Sqmt. <u>Total Basements area of Buildings: 57745.719 Sqmt.</u></p> <p><u>Grand Total: 150854.759 Sqmt.</u></p>
Total built-up area proposed to be demarcated as Non-Processing Area (NPA)	<ul style="list-style-type: none"> i. Tower – A (Ground to 17th floor): 19938.936 Sqmt. ii. Tower – B (Ground to 6th floor): 8050.236 Sqmt. iii. <u>Tower – C (Ground to 6th floor): 7935.072 Sqmt.</u> <p>Total: 35924.244 Sqmt. of Grand Canyon Buildings (Building No. B3)</p>

Balance Built-up Area to be continued as Processing area for IT/ITeS SEZ purposes.	242909.723 Sqmt. (considering demarcation of Kings Canyon Building u/r 11B: 28709.270 Sqmt. Remaining Total: 214200.453)
Over all percentage of balance built-up area to be continued as processing area for IT/ITES SEZ purpose (based on the built-up area for IT/ITES building only. No other built-up area / basement area in the processing zone are taken into account)	Developer fulfills the requirement of Rule 11B(7) as balance built up area left in processing area still remains more than 50000 Sq.m.
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The Co-developer has informed that informed that the area proposed to be demarcated as NPA is vacant and not allotted to any SEZ unit.
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The co-developer has undertaken to proportionately refund the benefit of all Government Revenue / tax exemptions availed by them for development of areas being requested to be demarcated with the Grand Canyon Project. Further, they shall not avail any exemption on either the infrastructure creation and / or on operation & maintenance (O&M) activities in regard to the area of Grand Canyon Project proposed to be demarcated / de-bonded and its conversion of non-processing area.
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The Co-developer has undertaken to ensure appropriate access control mechanisms as between the domestic or other IT/ITES units setup at / operating from the said area to be demarcated / de-bonded / converted to non-processing area and the left over processing area within the Grand Canyon Project, to ensure adequate screening during movement of persons as well as goods in and out of the bonded and de-bonded premises of the Grand Canyon Project.

In support of proposal, the Co-developer has submitted following documents:-

- i. Copies of formal approval & Gazette Notification of SEZ.

- ii. Total Towers & floor-wise area of Grand Canyon Buildings (Building No. B3 includes Tower-A, B, C, D & E).
- iii. Details showing total built-up area of SEZ, details of proposed demarcation of NPA and remaining built-up processing area.
- iv. Colored maps showing Grand Canyon Buildings (Building No. B3 includes Tower-A, B, C, D & E).
- v. Consent / NOC dated 20.12.2023 from SEZ Developer, M/s. ASF Insignia SEZ Pvt. Ltd.

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the proposal submitted by M/s. Grand Canyon SEZ Private Limited, Co-developer for demarcation of **35924.244 Square meter built-up area of Grand Canyon Building (Building No. B3)** into Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(ix) Proposal of M/s. Kings Canyon SEZ Private Limited, Co-developer of ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana) for demarcation of a portion of built-up area in SEZ under Rule 11B of SEZ Rules, 2006.

M/s. Kings Canyon SEZ Pvt. Ltd. had been granted LOA No. F.2/631/2006-SEZ dated 12th July, 2016, as a Co-developer of the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. located at Village Gwal Pahari, Tehsil-Sohna, Distt- Gurgaon (Haryana) for *“Undertaking Operation and maintenance of infrastructure existing in the identified SEZ area admeasuring 2.751 acres within processing zone of ASF Insignia SEZ Pvt. Ltd. being Kings Canyon SEZ Building (Building No. B2) having built up space of 1100466 Sqft. including Block-A (Ground floor plus 14 floor), Block-B (Ground floor plus 12 floor), Block-C (Ground floor plus 12 floor) and 3 level Basements underneath, as a co-developer; and / or further development in the nature of re-development of the identified SEZ area and its operation & maintenance pursuant to sanction of further authorized operation”*.

M/s. Kings Canyon SEZ Private Limited, Co-developer vide its letter dated 26.12.2023 & subsequent letter dated 04.01.2024 has submitted a proposal for demarcation of partial built-up area of Kings Canyon Building (Building No. B2) into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006. The Co-developer has stated that pursuant to approval of Authorized Operations granted by the BOA, the Developer, M/s. ASF Insignia SEZ Pvt. Ltd., in collaboration with all the Co-developers in SEZ Project, including Kings Canyon SEZ Private Limited, has developed approx. 169417.733 Sqmt. of area (by way of built-up area) of the said SEZ, along with infrastructure appurtenant thereto. M/s. Kings Canyon SEZ Private Limited, Co-developer has developed approx. 69293.888 Sqmt. of built-up area) as part of the said Kings Canyon Project in the Processing zone of the said SEZ, along with infrastructure appurtenant thereto. The Co-developer has further stated that owing to sunset clause on SEZ regime w.e.f. FY 2020-21, the viability and uptake of incremental spaces within SEZs is seriously impacted; and also there has been extensive instance of de-leasing of the previously occupied spaces. Their Project has been no exception to the said Pan-India phenomenon, thus leaving them with no option but to either de-notify their Project (in part or full), as necessary, or to partially de-bond the Project by availing the benefit of recently announced Rule 11B of the SEZ Rules 2006, by demarcation of a portion of the

built-up area within processing areas into non-processing area for setting up and operating any business (including domestic business) engaged in IT/ITES.

In this regard, the Co-developer has submitted following details: -

Particulars	Details
Name & Location of SEZ	ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ Village Gwal Pahari, Distt- Gurguram (Haryana)
Date of Notification of SEZ	17.12.2007 & 27.08.2010
Notified area of SEZ	19.3028 Hectare. (Present area) The Developer, M/s. ASF Insignia SEZ Pvt. Ltd. has applied for part de-notification of 4.4723 hectares, which is under consideration of DOC. After said part de-notification the remaining notified area of SEZ shall be 14.8305 hectare.
Total Built-up area in Processing Area of SEZ (in Square meters)	<p><u>FAR Buildings:-</u> IT/ITES Building : 162402.928 Sqmt. <u>Amenity Podium Building: 7014.805 Sqmt.</u> <u>Total: 169417.733 Sqmt.</u></p> <p><u>Non-FAR Buildings:-</u> Energy Centre: 4035.865 Sqmt. Facility Management Office (BMS): 599.506 Sqmt. <u>66 KV Sub-Station: 718.7630 Sqmt.</u> <u>Total: 5354.131 Sqmt.</u></p> <p><u>Basement area of the PZ:-</u> Non-FAR Buildings: 1675.624 Sqmt. <u>FAR Buildings: 102386.479 Sqmt.</u> <u>Total: 104062.103 Sqmt.</u></p> <p><u>Grand Total: 278833.967 Sqmt.</u></p>
Details of Buildings constructed by M/s. Kings Canyon SEZ Pvt. Ltd., Co-developer in the processing area of SEZ	<p><u>Kings Canyon Buildings (Building No. B2 includes Tower-A, B & C):</u></p> <p>i. Tower – A (G+14 Floor) :20594.638 Sqmt. ii. Tower – B (G+12 Floor) :19989.970 Sqmt. iii. <u>Tower – C (G+12 Floor) :28709.270 Sqmt.</u></p> <p><u>Total: 69293.888 Sqmt.</u> <u>Total Basements area Building: 44640.760 Sqmt.</u> <u>Grand Total: 113934.648 Sqmt.</u></p>

Total built-up area proposed to be demarcated as Non-Processing Area (NPA)	Tower – C (Ground to 12th floor): 28709.270 Sqmt. of Kings Canyon Buildings (Building No. B2)
Balance Built-up Area to be continued as Processing area of SEZ	250124.697 Sqmt. (considering demarcation of Grand Canyon Building u/r <u>11B: 35924.244 Sqmt.</u> Remaining Total: 214200.453.
Over all percentage of balance built-up area to be continued as processing area for IT/ITES SEZ purpose (based on the built-up area for IT/ITES building only. No other built-up area / basement area in the processing zone are taken into account)	Developer fulfills the requirement of Rule 11B(7) as balance built up area left in processing area still remains more than 50000 Sq.mt.
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The Co-developer has informed that informed that the area proposed to be demarcated as NPA is vacant and not allotted to any SEZ unit.
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The co-developer has undertaken to proportionately refund the benefit of all Government Revenue / tax exemptions availed by them for development of areas being requested to be demarcated with the Kings Canyon Project. Further, they shall not avail any exemption on either the infrastructure creation and / or on operation & maintenance (O&M) activities in regard to the area of Kings Canyon Project proposed to be demarcated / de-bonded and its conversion of non-processing area.
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The Co-developer has undertaken to ensure appropriate access control mechanisms as between the domestic or other IT/ITES units setup at / operating from the said area to be demarcated / de-bonded / converted to non-processing area and the left over processing area within the Kings Canyon Project, to ensure adequate screening during movement of persons as well as goods in and out of the bonded and de-bonded premises of the Kings Canyon Project.

In support of proposal, the Co-developer has submitted following documents:-

- i. Copies of formal approval & Gazette Notification of SEZ.
- ii. Total Towers & floor-wise area of Kings Canyon Buildings (Building No. B2 includes Tower-A, B & C).
- iii. Details showing total built-up area of SEZ, details of proposed demarcation of NPA and remaining built-up processing area.
- iv. Colored maps showing Kings Canyon Buildings (Building No. B2 includes Tower-A, B & C).
- v. Consent / NOC dated 20.12.2023 from SEZ Developer, M/s. ASF Insignia SEZ Pvt. Ltd.

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the proposal of M/s. Kings Canyon SEZ Private Limited, Co-developer for demarcation of **28709.270 Square meter built-up area of Tower-C of Kings Canyon Building (Building No. B2)** into Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(x) Proposal of M/s. P.L.G. Incubation Services Private Limited, Co-developer of Artha Infratech Pvt. Ltd. IT/ITES SEZ at Plot No. 21, Sector-Techzone IV, Greater Noida (Uttar Pradesh) for demarcation of a portion of built-up area in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

M/s. P.L.G. Incubation Services Private Limited had been granted Co-developer approval by DOC vide LOA No. F.1/1/2011-SEZ dated 19.12.2012 “To develop one Tower (Tower No.4) of approx. 1.6 lacs Square feet super area” in the processing area of Artha Infratech Pvt. Ltd. IT/ITES SEZ at Plot No. 21, Sector-Techzone IV, Greater Noida (Uttar Pradesh). The said SEZ was notified vide Gazette Notification dated 11.05.2011, 11.09.2019, 10.11.2020 & 30.12.2021. The said SEZ become operational w.e.f. 18.08.2014.

M/s. P.L.G. Incubation Services Private Limited, Co-developer vide its letter dated 22.01.2024 has submitted a proposal for demarcation of **3831.51 Square meter built-up area (1st & 2nd floor, Tower-4)** to a Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006, out of the **total built-up area of 57050.444 Square meter of SEZ**. The Co-developer has stated that despite their wholehearted effort they have not been able to get SEZ clients for their vacant space due to various reasons. Therefore, they want to demarcate two vacant floors (1st & 2nd floor) of Tower-4. This will help them to lease the same to domestic units thereby increasing the potential client base which also boosts the exports and generate more employment.

In this regard, the Co-developer has submitted following details:-

Particulars	Details
Name of SEZ	M/s. Artha Infratech Private Limited
Address of SEZ	Plot No. 21, Sector-Techzone IV, Greater Noida (Uttar Pradesh)
Sector	IT/ITES

Total Notified land area of SEZ (in Hectares)	2.576754 hectare		
Land demarcated as Processing Area	2.576754 hectare		
Total Built-up area in Processing Area (in Square meters)	57050.444 Square meter.		
Building / Tower / Block wise details of total built-up area of the SEZ.	Building / Tower / Block No.	No. of floors	Total built-up area (in Sqmt.)
	Tower-1	Ground to 13 th floor including basement & terrace area	40619.52
	Tower-4	Ground to 5 th floor including basement area, terrace area & meter room	16430.924
	Total:		57050.444
The co-developer has provided floor-wise area details of both Towers.			
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
	Tower-4	1 st floor	1850.311
		2 nd floor	1981.199
Total:		3831.51	
Balance Built-up Processing Area after demarcation.	53218.934 Square meter.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes. 53218.934 Square meter will remain balance built-up processing area after proposed demarcation.		
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	<ol style="list-style-type: none"> 1. External lights. 2. External CCTV 3. Access control system 4. Lifts 5. Electrical systems 6. Civil Structures 		
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The co-developer has mentioned that they are proposing two vacant floors of Tower-4 as NPA.		

Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The developer has mentioned that they are in process of working out duty / tax benefits calculation with respect to area proposed for demarcation and shall obtain CE valuation at the earliest for refund of duty / tax benefits as applicable.
Status of refund of applicable tax / duty benefits availed on the creation of social or commercial infrastructure and other facilities, if proposed to be used by both the IT or ITES SEZ Unit and IT or ITES business engaged in NPA.	The co-developer has mentioned that they will ensure that Non-processing area units employees and other persons will not use such facilities like Canteen, Gym etc in the processing zone.
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer has mentioned that they will ensure adequate control of the movement of persons as well as goods pertaining to SEZ Units and Non-Processing Area Units are they are demarcating the floors. They will place adequate security and gate entry management system to ensure goods pertaining to Non-Processing Area Units and Processing Area Units are not mixed with each other including other mechanism like:- <ul style="list-style-type: none"> i. Separate color gate passes or identity cards for both PA and NPA Unit's employees; ii. Separate Car stickers with different colors for both PA and NPA Unit's employees; iii. Round the clock security measures are realty in place; iv. Separate security for each building and block with scanning.

In support of proposal, the Developer has submitted following documents:-

- i. Copies of formal approvals of Co-developers and Gazette Notifications of SEZ.
- ii. Copy of 'No Objection' of M/s. Artha Infratech Pvt. Ltd., Developer for proposed demarcation of area as NPA.
- iii. Copy of Board Resolution dated 17.01.2024 of M/s. Artha Infratech Pvt. Ltd., Developer deciding demarcation of proposed area as NPA and also in favour of authorized signatories.
- iv. Copy of Board Resolution dated 17.01.2024 of M/s. P.L.G. Incubation Services Pvt. Ltd., co-developer deciding demarcation of proposed area as NPA and also in favour of authorized signatories.

- v. Floor-wise area details of Towers along with built-up area proposed to be demarcated as Non-Processing Area and remaining built-up processing area.
- vi. Copies of Completion Certificate of Tower-1 & Tower-4 issued by GNIDA.
- vii. Colored maps of SEZ area showing Tower-4.

Recommendation by DC, NSEZ: -

DC, NSEZ has recommended the proposal submitted by M/s. P.L.G. Incubation Services Private Limited, Co-developer for demarcation of **3831.51 Square meter built-up area (1st & 2nd floor, Tower-4)** into Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(xi) Proposal of M/s. DLF Cyber City Developers Limited, developer of IT/ITES SEZ at Sector- 24 & 25A, DLF Phase-III, Gurugram (Haryana) for demarcation of a portion of built-up area in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

M/s. DLF Cyber City Developers Limited had been granted LOA No. F.2/126/2006-EPZ dated 25.10.2006 for setting up of IT/ITES Special Economic Zone. It was later notified over an area of 10.30 hectare at Sector-24 & 25A, DLF Cyber City, Distt-Gurugram (Haryana) vide Gazette Notification S.O.280(E) dated 13.04.2007 & subsequent Notification No. S.O. 586(E) dated 12.03.2010. The said SEZ is operational w.e.f. 05.11.2007.

M/s. DLF Cyber City Developers Limited, Developer vide letter dated 04.01.2024 & subsequent letter dated 30.01.2024 has submitted a proposal for demarcation of partial built-up area of into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006. The developer has stated that pursuant to approval of Authorized Operations granted by the BOA, the Developer, M/s. DLF Cyber City Developers Ltd., in collaboration with all the Co-developer, M/s. DLF Assets Ltd., has developed approx. 387102 Sqmt. area comprising mainly two Building Towers No. 6 (Block A, B & C) and Building Tower No. 14 (Block A, B, C & D) in the processing area of SEZ. The developer has submitted a request to demarcate the **built-up area / vacant floors area of 18868.83 Sqmt. of Building No. 6 & Building No.14, as per details given below**, of SEZ, as Non Processing Area (NPA) for allowing to setup the operation of Non-SEZ IT/ITES Units to operate from such demarcated area, in terms of the provisions made under the new inserted Rule 11B of the SEZ Rules, 2006.

In this regard, the Developer has submitted the following details: -

Particulars	Details
Name of Developer	M/s. DLF Cyber City Developers Limited
Address of SEZ	Sector-24 & 25A, DLF Cyber City, Phase-III, Gurugram (Haryana)
Sector	IT/ITES
Formal Approval	F.2/126/2006-EPZ dated 25.10.2006
Total Notified land area (in Hectares)	10.30 hectare

Total Built-up area in Processing Area (in Square meters), as informed by the developer.	387102 Square meter.		
Building No.6 (Block A,B &C):	101977 Square meter.		
Building No.14 (Block A,B,C & D):	285125 Square meter.		
Total Built-up area:	387102 Square meter.		
Building / Tower / Block wise details of total built-up area of the SEZ.	Building / Tower / Block No.	No. of floors	Total built-up area (in Sqmt.)
	Building No. 6 [Block-A]	LG+9	17844
	Building No.6 [Block-B]	LG+11	24373
	Building No.6 [Block-C]	LG+13(14)	23147
	Floors Parking	-	7345
	Basements of Building No. 6 (Block A, B & C)	B(1 – 3)	29268
	Building No.14 [Block-A]	G+9	16037
	Building No.14 [Block-B]	G+16(17)	28490
	Building No.14 [Block-C]	G+18 (19)	50418
	Building No.14 [Block-D]	G+19 (20)	57298
	Floors Parking	-	49584
	Basements of Building No.14 (Block A,B,C & D)	-	83298
		Total:	387102
	Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building / Tower / Block No.	Floor no. to be demarcated as NPA
Building No. 6 [Block-A]		5 th , 8 th & 9 th floor	5848.62
Building No. 6 [Block-B]		4 th & 9 th floor	4019.49
Building No. 6 [Block-C]		5 th , 7 th & 9 th floor	4756.62
Building No. 14 [Block-B]		7 th & 15 th floor	4244.10
		Total:	-
Balance Built-up Processing Area after demarcation.	368233.17 Square meter.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes		
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	The developer has informed that the common social & commercial infrastructure in the proposed building / blocks, includes Car parking, Atrium, ATM, Net-working services, lifts, stairs, basements, security control mechanism etc.		
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units ?	The developer has confirmed that the floor area proposed for demarcation as a non-processing area is Vacant and no SEZ unit is operational as		

	on date in the said proposed non-processing area.
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The developer / co-developer has undertaken to repay the tax benefits attributed to the proposed non processing area, as required to be paid on the basis of valuation and certification issued by the Chartered Engineer, in accordance with Rule 11B. They have further undertaken that they shall not avail tax exemptions on operations and maintenance of said non processing area, including the common area proposed to be used by both, in compliance of the said rule. The developer has further informed that they are making necessary arrangements for assessment of duties to be refunded in respect of area proposed to be demarcated and Non-Processing Area, on the basis of Chartered Engineer's Certificate in terms of Rule 11(B); and will deposit the same after receiving the necessary directions from this office.
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer / co-developer has mentioned that they will maintain the appropriate access control mechanisms to ensure adequate screening of movement of persons as well as goods, in SEZ premise for the SEZ unit and the businesses engaged in IT/ITES services in the proposed non processing areas.

In support of proposal, the Developer has submitted following documents:-

- i. Copies of formal approvals of Developer & Co-developer and Gazette Notifications of SEZ.
- ii. Details of total Buildings / built-up area with their floor-wise area along with built-up area proposed to be demarcated as Non Processing Area.
- iii. Colored maps showing Block A, B & C of Building No.6 & Block-B of Building No. 16. Floor wise map of proposed floors also furnished.
- iv. Copies of Occupation certificate in respect of Building No.6 & 14 obtained from DTCP Haryana, Chandigarh. These OCs has been issued in the name of DLF Limited instead of DLF Cyber City Developers Ltd.
- v. Copies of Board Resolutions of M/s. DLF Cyber City Developers Ltd., Developer & M/s. DLF Assets Limited, Co-developer in respect of their authorized signatories.

Recommendation by DC, NSEZ:

DC, NSEZ has recommended the proposal of M/s. DLF Cyber City Developers Limited, Developer for demarcation of **built-up area / vacant floors area of 18868.83 Sqmt. of Building No. 6 & Building No.14**, into the Non-Processing Area, for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

118.19(xii) Proposal of M/s SmartCity (Kochi) Infrastructure Private Limited, Developer, for conversion of SEZ Processing Built-up area (82,342.64 sq.mtr.) to a Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006.

Area (Hectares)	: 93.9165
Date of Notification	: 01.03.2011 & 26.02.2014
Date operationalized	: 17.06.2016
No. of Units	: 37
Export (2022-2023) (Rs. in crore)	: 639.08
Investment (Rs. in crore)	: 1163.11
Employment (Nos.)	: 5175
Total built-up area (Sq.mtr.)	: 449756.47

The Developer requested for demarcation of 82,342 sq.mtr. built-up area constructed by M/s. Kochi Cyber Greens Private Limited, Co-Developer as Non-Processing Area, in terms of Rule 11 B of SEZ Rules 2006. The Developer states that they have submitted the proposal due to the increased demands from DTA clients to lease out office spaces inside and outside SEZ for setting up of non-SEZ IT/ITES units and for related activities, which will increase employment generation, investments and other economical & social benefits.

M/s Kochi Cyber Greens Private Limited (formerly M/s Prestige Estates Projects Limited, the name change was approved by the BoA in its meeting held on 27.11.2020) was issued Letter of Approval No.F.2/74/2006-SEZ dated 12th July 2016 as a Co-Developer in M/s SmartCity (Kochi) Infrastructure Private Limited for providing infrastructure facilities, development of IT/ITES industry and creation of a total built-up area of 15,58,200 sq.ft. which includes multi-level parking Slots having 1637 Nos. etc. in an area of 7.97 acres. The Co-Developer has utilized 4.61 acres of the allotted land and constructed two buildings having 82,342.64 sq.mtr. built-up area (each building having G+7 Floors with 2 common basements). After demarcation, the Co-Developer undertaken that they will be constructing IT building admeasuring 671864 sq.ft. for SEZ units in the unutilized allotted land area of 3.36 acres.

In this regard, the Developer has submitted the following details: -

Particulars	Details
Name of Developer	M/s. SmartCity (Kochi) Infrastructure Private Limited
Address of SEZ	Block 9, Kakkanad Village, Kanayanoor Taluk, Kochi, Ernakulam District - 682042 Kerala.
Sector	IT/ITES
Formal Approval	F.2/74/2006-SEZ dated 21 st April 2008
Total Notified land area (in Hectares)	93.9165

Total Built-up area in Processing Area (in Square meters), as informed by the developer.	449756.47 Sq.mtr.		
Developer Building No.SCK-01. Land 'A'	60387.12 Sq.mtr.		
MariApps House - Land 'A'	16815.47 Sq.mtr.		
Lulu IT Infra build- Land 'A'	243759.72 Sq.mtr.		
Matt Projects-Land 'A'	46451.52 Sq.mtr.		
Kochi Cyber Greens 01 – Land 'A'	82342.64 Sq.mtr.		
Total Built-up area	449756.47 Sq.mtr.		
Building/Tower/Block/Plot wise details of total built-up area of the SEZ.	Building / Tower / Block/ Plot No.	No. of floors	Total built-up area (inSqmt.)
	SCK-01 [Plot No-A1-6]	B+ (G+5)	60387.12
	Kochi Cyber Green - 01 [Plot NO.A1-7)	2B +(G+7)	82342.64
	Matt Projects [Plot No.A2-7 &8]	B+(G+7)	46451.52
	MariApps House (Plot No. A2-9)	G+7	16815.47
	Lulu IT Infra build (Plot No.A4-1,2,3)	3B+(G+29)	243759.72
		Total:	449756.47
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (inSqmt.)
	Kochi Cyber Green - 0I (2 Towers) [Plot No.A1-7)	2 Common basements	28602.16
	i. Tower-A	G+7	26870.24
	ii. Tower-B	G+7	26870.24
	Total:	-	82342.64
Balance Built-up Processing Area after demarcation.	367413.83 Square meter.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes		
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	No		
Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If	The Developer has confirmed that the building proposed for demarcation as a non-processing area is vacant and no SEZ unit is		

yes, what is the future plan for such SEZ units ?	operational as on date in the said proposed non-processing area.
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The Co-Developer has refunded an amount of Rs.36,31,50,703/- (Rupees Thirty six crore thirty one lakh fifty thousand seven hundred three only) vide Challan No.284 dated 29.01.2024 towards duty/tax exemptions availed in the proposed area.
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer / co-developer has mentioned that they will maintain the appropriate access control mechanisms to ensure adequate screening of movement of persons as well as goods, in SEZ premise for the SEZ unit and the businesses engaged in IT/ITES services in the proposed non processing areas.

In support of proposal, the Developer / Co-Developer has submitted following documents:-

- i. Copies of formal approvals of Developer & Co-Developer and Gazette Notifications of SEZ.
- ii. Details of total Buildings / built-up area with their floor-wise area along with built-up area proposed to be demarcated as Non Processing Area.
- iii. Colored map of the building proposed for demarcation as non-processing area.
- iv. Copy of Occupation certificate in respect of the Building proposed for demarcation
- v. Copies of Board Resolution of M/s SmartCity (Kochi) Infrastructure Private Limited, Developer & M/s Kochi Cyber Green Private Limited, Co-developer in respect of their authorized signatories.

Recommendation by DC, CSEZ:

DC, CSEZ has recommended the proposal of M/s SmartCity (Kochi) Infrastructure Private Limited, the Developer for demarcation of 82,342 sq.mtr. built-up area constructed by M/s Kochi Cyber Greens Private Limited, Co-Developer as Non-Processing Area in terms of Rule 11 B of SEZ Rules.2006, for consideration of BoA.
