

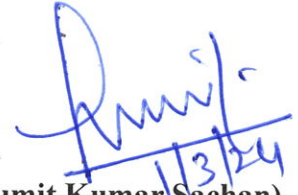
No. K-43019/5/2024-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi
Dated the 01st March, 2024

OFFICE MEMORANDUM

Subject: 119th Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 06th March, 2024 – Reg.

The undersigned is directed to refer to this Department's O.M. of even no. dated 13.02.2024, 26.02.2024 and 29.02.2024 on the subject cited above and to forward herewith Supplementary Agenda II for the 119th Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 06th March, 2024 at 03.00 P.M. in Room No. 427, Vanijya Bhawan, New Delhi under the Chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce for information and necessary action. The Supplementary Agenda has also been hosted on the website: www.sezindia.gov.in.



(Sumit Kumar Sachan)

Under Secretary to the Government of India

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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 Sanjiv, Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), UdyogBhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, ShastriBhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, KrishiBhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhawan, 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 Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 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, AtladraPadra 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. Development Commissioner, GIFT SEZ, Gujarat
42. Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
43. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
44. Government of Karnataka, Principal Secretary, Commerce and Industry Department, VikasSaudha, Bangalore – 560001. (Fax: 080-22259870)
45. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
46. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
47. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
48. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
49. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
50. Government of Haryana, Financial Commissioner and Principal Secretary, Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
51. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
52. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
53. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan), Sector -17, Chandigarh- 160017.
54. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
55. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneswar – 751001 (Fax: 0671-536819/2406299).
56. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
57. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
58. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
59. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
60. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
61. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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

Supplementary Agenda II for the 119th meeting of the Board of Approval for Special Economic Zones to be held on 06th March, 2024, 3.00 P.M. at Vanijya Bhawan, New Delhi

119.11: 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.

119.11(i) Request of M/s. Nagaland Industrial Development Corporation Ltd SEZ for further extension of the validity period of formal approval, granted for setting up of Sector Specific SEZ for Agro & Food Processing at Ganeshnagar, Dimapur, Nagaland beyond 02.12.2023.

Name of the developer : M/s. Nagaland Industrial Development Corporation Ltd
Sector : Sector Specific SEZ for Agro & Food Processing
Location : Ganeshnagar, Dimapur, Nagaland
Extension : Formal approval to the developer was granted on 12.10.2007. The Developer has been granted 08 (eight) extensions and last extension on 17.06.2023, validity period of which was upto 02.12.2023. The Developer has requested for further extension upto 02.12.2024. The SEZ stands notified as on 09.07.2009.

Present Progress:-

a. Details of business Plan:-

S. No	Type of cost	Proposed Investment (Rs. in Crore)
1.	Land Cost	Nil
2.	Construction Cost	35.00
	Total	35.00

b. Incremental investment since last extension:-

S. No.	Type of Cost	Total Investment made so far (Rs. in Crore) up to 31.01.2024	Incremental Investment (Rs. in Crore) since last extension
1.	Land cost	Nil	Nil
2.	Material Procurement	Not Applicable	
3.	Construction	23.1108 Crore	0.023 Crore
	Total	23.1108 Crore	0.023 Crore

c. Details of physical progress till date:-

Sl. No.	Authorised activity	% completion	% completion during last one year	Deadline for completion of balance work
1.	Site Development for Industrial Plots	100%	--	--
2.	Boundary Walls	100%	--	--
3.	Administrative Block	100%	--	--
4.	Guest House	100%	--	--
5.	Electrification	90%	Nil	--
6	Internal Roads	100%	--	--
7	Water Pipes	100%	--	--
8	Water Treatment Plant	100%	--	--
9	C.E.T.P.	In the pipeline	Nil	--
10	Cold Storage	In the pipeline	Nil	--
11	Residential Block	100%	--	--
12	Factory Shed (3 Nos)	100%	--	--
13	Standard Design Factory (02 Nos)	100%	--	--

Detailed Reasons for delay:-

Developer has stated that delay in completion of the of the C.E.T.P. (Common Effluent Treatment Plant) and Cold Storage, the facilities are to be constructed only after the Export Oriented Units are set up as the facilities need to be assessed and tailored to the requirements of the Export Oriented Units set up for cost effectiveness of the infrastructure projects.

Additionally, with regard to electrification 25 acres of developed plots is in the pipeline for electrification once we have confirmation of the plots being allotted to avoid deterioration of the infrastructure.

The extension is sought for units which have been given earmarking letter and are seeking LoA from Falta SEZ. The units which have been given earmarking letter are M/s. Cold Mountain Organic Farmers Welfare Foundation, M/s. Imchen Tea Products and M/s. Barn, vision Foundation where documentation of the requisite documents are being collected to be submitted for obtaining LoA.

Recommendation by DC, FSEZ:-

DC Falta SEZ has recommended the request of extension of LoA for a period of 01(one) year up to 02.12.2024.

119.12: Request for Co-developer status (2 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.

119.12(i) Request of M/s. GGG Developers LLP for grant of co-developer status in the IT/ITES SEZ of M/s. Artha Infratech Pvt. Ltd. located at Plot No. 21, Sector – Techzone IV, Greater Noida, Uttar Pradesh

1.	Name of the Developer & Location	M/s. Artha Infratech Private Limited IT/ITES SEZ Plot No. 21, Sector-Techzone IV, Greater Noida (Uttar Pradesh)		
2.	Date of LoA to Developer	No. F.1/1/2011-SEZ Dated 08.04.2011		
3.	Sector of the SEZ	IT/ITES		
4.	Date of Notification	11.05.2011, 11.09.2019, 10.11.2020 & 30.12.2021		
5.	Total notified area (in Hectares)	2.576754 Hectares		
6.	Whether the SEZ is operational or not	Operational		
	(i). If operational, date of operationalization	18.08.2014		
	(ii). No. of Units	14 Nos.		
	(iii). Total Exports & Imports for the last 5 years (Rs. in Cr.)	(Rs. in Crore)		
		Year	Export	Import
		2018-19	288.75	20.91
		2019-20	541.20	2.29
		2020-21	424.68	0.79
		2021-22	830.21	12.58
		2022-23	1151.31	2.70
	(iv). Total Employment (In Nos.)	3263 nos.		
7.	Name of the proposed Co-developer	M/s. GGG Developers LLP.		
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	Conversion from warm shell to total ready to move in infrastructure and renovation of existing furniture & fit outs including maintaining and managing facility management on One floor (13 th floor) of Tower No.1 of approx. 34113 Sqft. Super area of SEZ.		

9.	Total area (in Hectares) on which activities will be performed by the co-developer	One floor (13 th floor) of Tower No.1 of approx. 34113 Sqft. Super area in the Processing area of SEZ
10.	Proposed investment by the Co-developer (Rs. in Cr.)	Rs.13.6452 Crore (On Warm Shell Space & Renovation and installation of furniture and fit out)
11.	Net worth of the Co-developer (Rs. in Cr.)	The net-worth of co-developer is Rs. 160.9 Cr. as on 31.03.2023.
12.	Date of the Co-developer agreement	22.11.2023.

Recommendation by DC, NSEZ:-

DC, NSEZ has recommended the proposal.

119.12(ii) Request of M/s. Shivalik SEZ Projects LLP, Ahmedabad 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
5.	Total notified area (in Hectares)	105.4386 Hectares
6.	Whether the SEZ is operational or not	SEZ operational
	(i) If operational, date of operationalization	21-04-2012
	(ii) No. of Units	673
	(iii) Total Exports & Imports for the last 5 years (Rs. in Cr.)	Exports – 42649.00 Imports - 36786.00
	(iv) Total Employment (In Nos.)	5935
7.	Name of the proposed Co-developer	M/s. Shivalik SEZ Projects LLP, Ahmedabad
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	Development, construction, maintenance, and operation of commercial building in Block-13 in the processing area.
9.	Total area (in Hectares) on which activities will be performed by the co-developer	47379.54 square meters.

10.	Proposed investment by the Co-developer (Rs. in Cr.)	Rs. 376.77 crores (note below may be seen)
11.	Net worth of the Co-developer (Rs. in Cr.)	Rs. 157.77 crores
12.	Date of the Co-developer agreement	01-02-2024

Note: - The co-developer in the above proposed project, has projected an investment of Rs. 376.77 crores against the combined net worth of the promoters at Rs. 157.77crores. The co-developer was asked to clarify the financing part over and above the net worth. M/s. Shivalik SEZ Projects LLP, has clarified that the financing for the project shall through multi-faceted funding approach, viz. through borrowing unsecured loans from third parties, friends, relatives leveraging the group's established relationships & network with the financial community,

Recommendation by DC, GIFT SEZ:

The proposal of M/s. Shivalik SEZ Projects LLP, Ahmedabad as a Co-Developer, development, construction, maintenance, and operation of commercial building in Block-15 within the processing area in GIFT-SEZ, Gandhinagar is recommended by DC, GIFT SEZ for its consideration by the BoA.

119.13: Request for increase in area by Co-developer (1 proposal)

119.13(i) Request of M/s. Venus Green Build LLP, GIFT-SEZ, Gandhinagar for addition of space in the approval as a Co-Developer within the processing Area of 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	January 7, 2008
3.	Sector of the SEZ	Multi-services-SEZ
4.	Date of Notification	August 18, 2011
5.	Total notified area (in Hectares)	105.4386 Hectares
6.	Whether the SEZ is operational or not	SEZ operational
	(i) If operational, date of operationalization	April 21, 2012
	(ii) No. of Units	673
	(iii) Total Exports & Imports for the last 5 years (Rs. in Cr.)	Exports – 42649.00 Imports - 36786.00
	(iv) Total Employment (In Nos.)	5935

7.	Name of the proposed Co-developer	M/s. Venus Green Build LLP, Ahmedabad
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	Construction, and development of building for SEZ units on Plot No. 13A, Block No. 13, within the processing area.
9.	Total area (in Hectares) on which activities will be performed by the co-developer	i) 3,80,000 square feet to 4,08,772 square feet (addition of 28,772 square feet area) due increase in development rights; ii) addition of 262 square meters of basement extent, i.e. increase from 3474 square meters to 3736 square meters; iii) additional appurtenant land below grade level beyond basement extent 232 square meters, additional area.
10.	Proposed investment by the Co-developer (Rs. in Cr.)	Rs. 209.68 crores
11.	Net worth of the Co-developer (Rs. in Cr.)	Rs. 948.75 crores
12.	Date of the Co-developer agreement	02-03-2023

Recommendation by DC, GIFT SEZ:-

The proposal of M/s. Venus Green Build LLP, a Co-Developer for increase in approved area from i) 3,80,000 square feet to 4,08,772 square feet (addition of 28,772 square feet area) due increase in development rights; ii) addition of 262 square meters of basement extent, i.e. increase from 3474 square meters to 3736 square meters; iii) additional appurtenant land below grade level beyond basement extent 232 square meters Plot No. 13AF, Block No. 13, within the processing area in GIFT-SEZ, Gandhinagar is recommended by DC, GIFT SEZ.

119.14: Request for approval of 'Restricted' item (1 proposal)

119.14(i) Proposal of M/s. ASF Insignia SEZ Private Limited, Developer for approval of 'Restricted' item to carry on authorized operations in the IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana).

M/s. ASF Insignia SEZ Private Limited was granted formal approval on 26.07.2007 for setting up of an IT/ITES at Village Gwal Pahari, Gurugram, Haryana. The SEZ stands notified over an area of 14.8305 Ha and it became operational w.e.f. 30.11.2011.

The Developer vide its letter dated 22.11.2023 has submitted a proposal for approval of duty free procurement of 'Refrigerant Gases' from DTA the authorized operation namely 'Air Conditioning of processing area' in the IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana). On being asked by the Approval Committee in its meeting held on 07.12.2023, the developer vide its email dated 24.12.2023 & subsequent email dated 26.01.2024 has informed that the proposed 'Refrigerant Gas' shall be read as '**Tetrafluoroethene Gas (HFC-134a) (HS Code: 29034500)**' which is falling under Sl. No. 151E of the Notification dated 62/2015-2020 of DGFT.

As per Notification No.62/2015-2020 dated 23.03.2022 issued by DGFT, 'Tetrafluoroethene Gas (HFC-134a) (HS Code: 29034500) is 'Restricted' for Export.

Relevant provisions under the SEZ law: -

• **Section 2(m)(ii) of the SEZs Act, 2005: "export" means –**

Supplying goods, or providing services, from the Domestic Tariff Area to a Unit or Developer.

• **Rule 27(1) of SEZ Rules, 2006 : Import and Procurement –**

(1) A Unit or Developer may import or procure from the Domestic Tariff Area without payment of duty, taxes or cess or procure from Domestic Tariff Area after availing export entitlements or procure from other Units in the same or other Special Economic Zone or from Export Oriented Unit or Software Technology Park Unit or Electronic Hardware Technology Park Unit or Bio-technology Park Unit or warehouse, all type of goods including capital goods (new or second hand), raw materials, semi-finished goods (including semi-finished jewellery), component, consumables, spares goods and materials for making capital goods required for authorized operations except prohibited items under the Import Trade Control (Harmonized System) Classifications of Export and Import Items:

Provided that exemptions from payment of duty, taxes or cess, drawbacks and concessions on all types of goods and services, required for setting up and maintenance of the factory building, allowed to a Unit shall also be available to the contractors including sub-contractors appointed by such Unit and all the documents in such cases shall bear the name of the Unit along with the contractor and these shall be filed jointly in the name of the Unit and the contractor:

Provided further that the unit shall be responsible and liable for proper utilization of such goods and services in all cases.

Provided also that items prohibited for import can be procured by a Special Economic Zone unit or Developer from a place outside India to the Special Economic Zone with the prior approval of Board of Approval.

Provided also that for 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 material 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:

Provided also that supplies from Domestic Tariff Area to Special Economic Zones shall attract export duty, in case, export duty is leviable on items attracting export duty.

Recommendation by DC, NSEZ: -

The proposal of M/s. ASF Insignia SEZ Private Limited, Developer for duty free procurement of 'Restricted' items namely "1000 Kg Refrigerant Gas-Tetrafluoroethene Gas (HFC-134a) (HS Code: 29034500)" for estimated cost of Rs.8.00 lakhs, to carry on authorized operation namely 'Air Conditioning of processing area' in the IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana), is forwarded herewith for consideration by the Board of Approval, in terms of proviso to Rule 27(1) of SEZ Rules, 2006.

119.15: Appeal (2 cases)

Rule position: - In terms of the rule 55 of the SEZ Rules, 2006, any person aggrieved by an order passed by the Approval Committee under section 15 or against cancellation of Letter of Approval under section 16, may prefer an appeal to the Board in the Form J.

Further, in terms of rule 56, an appeal shall be preferred by the aggrieved person within a period of thirty days from the date of receipt of the order of the Approval Committee under rule 18. Furthermore, if the Board is satisfied that the appellant had sufficient cause for not preferring the appeal within the aforesaid period, it may for reasons to be recorded in writing, admit the appeal after the expiry of the aforesaid period but before the expiry of forty-five days from the date of communication to him of the order of the Approval Committee.

119.15(i) Appeal filed by M/s. Arshiya 3PL Services Private Limited against the decision of UAC, NSEZ dated 04.01.2024.

119.15(ii) Appeal filed by M/s. Srikaram Prescience Private Limited against the decision of UAC, NSEZ dated 04.01.2024.

Brief facts of the case:

(i). M/s. Arshiya 3PL Services Pvt. Ltd Limited was granted LOA dated 30.10.2018 for setting up of a unit in the Arshiya Northern FTWZ Ltd. Free Trade and Warehousing Zone at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.) to undertake 'Warehousing, Trading with or without labeling, packing or re-packing without any processing, Assembly of Completely Knocked Down or Semi Knocked Down kits for the items (as per list of HS Codes approved by Approval Committee time to time) except 'Restricted' & 'Prohibited' items'. The unit has executed Bond-Cum-Legal Undertaking which was accepted by the Competent Authority. The unit commenced operations w.e.f. 20.03.2019, accordingly the LoA of the unit is valid upto 29.03.2024. The list of items under LoA dt. 30.10.2018 includes HS Code 0802 & 0904.

(ii).M/s. Srikaram Prescience Private Limited was granted LoA dated 08.06.2012 for setting up of a unit in the for setting up a unit in the Arshiya Northern FTWZ Ltd. Free

Trade and Warehousing Zone at Village- Ibrahimpur, Junaidpururf Maujpur, Khurja Distt-Bulandshahr (U.P.) to undertake '*Trading, Warehousing, labelling, packing or re-packing with or without any processing as per owner's instructions (Foreign supplier or buyer / DTA supplier or buyer), Transport services & distribution services (excluding retail services), Assembly of CKD or SKD, cutting, polishing, blending, segregation, mixing, weighing, fumigation, quality control, safety control, testing and survey service*'. The unit has executed Bond-Cum-Legal Undertaking which has been accepted by the Competent Authority. The unit commenced operations w.e.f. 07.05.2015, accordingly the LoA of the unit is valid upto 18.01.2025.

The Unit Approval Committee, Noida SEZ in its meeting held on 04th January, 2024, decided that all LoAs of the existing units in FTWZ/SEZs having precious metals and related goods and other sensitive goods for warehousing/trading activities shall be amended to the following extent:-

- a. Trading/warehousing of all precious metals and related goods falling under Harmonised System (HS) Chapter 71, HS 2616 and HS 9608 shall be removed;
- b. **Goods under ITC HS Codes 080132, 080280, 0904, 9101, 9111, 91149030 shall be removed from LoAs of all such existing trading / warehousing units.**
- c. However, precious metals goods in stock of the unit at FTWZ/SEZ may be allowed to be re-exported by the unit. Goods other than precious metal which are in stock of the unit at FTWZ/SEZ and being excluded herewith may be allowed transaction as per existing policy condition of DGFT and/or any other Government agency.

Further, in case of warehousing units, each unit will exercise due diligence and shall ensure KYC in respect of its clients wherein copies of following documents shall be invariably ensured: -

- a. Copy of Business Agreement.
- b. Copy of Passport/ Valid ID of the promoter/director.
- c. Copy of Undertaking to the effect that the warehousing unit has verified the KYC, antecedents and financial standing of their clients.
- d. **Copy of Bank Statement and financial credentials.**

Consequently, the items under the above HS Codes were removed from the LoA of the above FTWZ Units and they were directed to ensure compliances as stated above. Aggrieved with the decision, the Units have filed appeals before the BoA in terms of Rule 55 of the SEZ Rules, 2006.

Grounds of Appeal: -

- i. That the goods of **Subject HSNs have neither been notified under the applicable Foreign Trade Policy, 2023 as restricted nor prohibited**, hence the Impugned Order unreasonably and unjustifiably cancelled the Appellant's LoA *qua* the goods having the

Subject HSNs. Therefore, the Impugned Order is unwarranted and untenable in the eyes of law.

- ii. That the **LoA itself mandated the goods** of Subject HSNs to be imported/brought exclusively for 100% export purposes only, and not for sale in Domestic Tariff Area (hereinafter referred to as "DTA"), and which in turn happened to have enabled the Appellant to take home significant amount of convertible foreign exchange, and as a corollary proved to a major impetus for the Appellant to maintain and secure a positive Net Foreign Exchange as prescribed to be ineluctably ensured by an entrepreneur under the Special Economic Zones Rules, 2006.
- iii. That the terms and conditions of the LoA itself stipulated the instance as to when the cancellation of Appellant's LoA could be made; which explicitly prescribed that if the Appellant failed to comply with the conditions stipulated therein, the said LoA shall be cancelled as per the provisions of the SEZ Act, 2005 and the SEZ Rules made thereunder.
- iv. That **Section 16 (1) of the SEZ Act** contains an exhaustive code to the extent the cancellation of a letter of approval of an entrepreneur is concerned. The said provision clearly lays down that the Approval Committee may, at any time, if it has any reason or cause to believe that the entrepreneur has persistently contravened any of the terms and conditions or its obligations subject to which the letter of approval was granted to the entrepreneur, cancel the letter of approval.
- v. That however the authority of cancellation of letter of approval, as prescribed under the provision of Section 16 (1) of the SEZ Act, has been subjected to the inevitable precondition of affording a reasonable opportunity of being heard to the concerned entrepreneur by way of the *proviso* thereto.
- vi. That given the fact that neither any reasonable opportunity of being heard had been extended or granted to the Appellant as prescribed under *proviso* to Section 16(1) of the SEZ Act nor any contravention of terms and conditions or any obligations, as prescribed under the LoA, has been committed by the Appellant, and hence, the Impugned Order is outrightly *ultra vires* the SEZ Act and the SEZ Rules made thereunder.
- vii. That the provision contemplates and authorizes the cancellation of LoA by the approval committee only in cases where it has 'reason to believe' or 'cause to believe' that the Appellant has persistently contravened the terms and conditions or any obligations, as prescribed under the LoA, and that too after affording a reasonable opportunity of being heard to the Appellant.
- viii. That it is not a mere contravention of the terms and conditions or any obligations as prescribed under the LoA by the Appellant would invite the wrath of cancellation of its LoA at the hands of the approval committee, but the 'persistent contravention' thereof would cause the cancellation of LoA be invited by the Appellant.
- ix. That the Impugned Order fails to disclose any 'reason or cause to believe that the Appellant has made persistent contravention of the terms and conditions or the obligations', if any, as fastened upon it under the LoA.

- x. That by virtue of terms and conditions of the LoA, the LoA was granted to the Appellant for a period of five years effective from the date of commencement of service activities, and having cancelled the same *qua* the Subject HSNs sans observing the mandatory provisions of the SEZ Act prescribed in that behalf makes the entire Impugned Order *non est* in the eyes of law.
- xi. That without prejudice to the aforesaid, no substantiating material evidence or information found any mention in the Impugned Order on the basis whereof the approval committee seems to have been actuated to undertake the cancellation of LoA *qua* the Subject HSNs in such a haste and in a manner inclement to the provisions of the SEZ Act and the SEZ Rules made thereunder.
- xii. That in respect of the **additional compliances** to which the Appellant has been tethered via the Impugned Order for the purpose of undertaking KYC of its customers, the Appellant has been directed to barge into its customer's privacy by asking for its **bank statements and financial credentials**. Additionally, the Appellant has also been directed to verify antecedents and financial standing of their client. In this regard, it is submitted that Unit being a service provider within the FTWZ zone is responsible to undertake its authorised operations in terms of SEZ Act and rules framed thereunder. However, it cannot act as a regulatory agency or fiduciary agency or credit rating agency for the purpose of determining the financial standing of the client. Therefore, it is next to impossible for the Appellant to verify antecedents and financial standing of their client.
- xiii. That by way of administrative order as the Impugned Order, the Appellant could not have been forced to impinge upon the privacy rights of its domestic and international customers, unless the approval committee has been authorized statutorily under the SEZ Act to impose such a condition upon the entrepreneur under a letter of approval, for the reason being that the authority to regulate the fundamental rights exclusively vests with the parliament in the capacity of it being the repository of legal sovereignty.
- xiv. That further the Appellant has been directed by way of the Impugned Order to **monitor the remittances** received against the supply of goods by the Appellant's customers, which outrightly amounts to compelling the Appellant to commit an unlawful act, as firstly the Impugned Order failed to appreciate the difference between the Appellant's foreign customers and the domestic customers.
- xv. That by having mandated the Appellant to monitor the remittances against the supply of goods, the Appellant is being directed to impinge and encroach upon the regulatory powers of the Reserve Bank of India, and thereby mandating the Appellant to commit an unlawful and unconstitutional act.
- xvi. That the Impugned Order remained sheer **silence in respect of the goods-in-stock** and the goods that were in transit prior to the communication of the said Order having the Subject HSNs as to whether the Appellant could dispose them in due accordance with the contractual obligations undertaken by it with its customers, as failing to discharge and honor thereof would bring disrepute, damages and losses to the Appellant.

- xvii. That no opportunity has been extended to the Appellant to scrutinize or examine the document/ information, if any, on the basis whereof the Impugned Order has been passed *ex-parte* against the Appellant by having cancelled its LoA qua the Subject HSNs.
- xviii. That the Impugned Order is a **non-speaking and arbitrary order** in the manner that it neither discloses any reason nor put forth any material as to why such the Appellant has been visited upon with such a severe penal action of cancellation of its authorized operations qua the Subject HSNs.
- xix. That by having imposed additional compliances and prohibition to undertake authorized operations in terms of LoA in respect of the Subject HSNs by virtue of the Impugned Order, a classification has been sought to be created by the Approval Committee, without having any such restrictions being put in place in other SEZs across the country by the concerned competent jurisdictional Approval Committees thereof, even though there exists **no intelligible differentia** that would have any reasonable nexus to the object sought to be achieved by having demarcated such a classification, and hence such action falls foul of the negative content-cum-guarantee of equality before law granted and extended under Article 14 of the Indian Constitution.
- xx. That no such enabling power has been granted or delegated to the Approval Committee under the SEZ Act by virtue whereof the Impugned Order could have been passed against the Appellant, which in turn **contravenes the Appellant's fundamental right** to business in terms of Article 19(1)(a) read with Article 19(6) of the Indian Constitution, accrued to it upon issuance of LoA under the SEZ Act.
- xxi. That be that as it may the products having Subject HSNs are tradeable as free in terms of ITC (HS) Import Policy, as prescribed in furtherance of Foreign Trade Policy 2023, as formulated in terms of Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, which means that import of such items do **not require any licences/authorization/permission from the DGFT**. In such a backdrop, the cancellation of the Appellant's LoA in respect of the Subject HSNs is illegal, unlawful, unjustified and whimsical.
- xxii. That without prejudice to any of the grounds and submissions made herein, it is hereby submitted that having regard to the fact that the Appellant was **engaged in services only in terms of Rule 18(5)** read with Rule 19(4) of the SEZ Rules, any embargo being put on the supplying of the services *qua* the products having Subject HSNs only, without any incriminating basis or material, amounts to an action being untenable in the eyes of the law.
- xxiii. That should any action(s) is/are intended to be taken in relation to the products having the Subject HSNs, such action ought to be or have been taken against the concerned owner thereof as the Appellant is merely engaged in providing logistics support and warehousing services in respect of such products and nothing more. That said, the Appellant could not and should not be punished for the suspicious illegal acts done, if any, by another person.

PRAYER: -

- i. Set aside the decision of the approval committee *via* which the Appellant's LoA has been cancelled qua the Subject HSNs;
- ii. Quash the Impugned Order *in toto* and restore the Appellant's LoA, as it originally stood before the passing of pertinent order of the approval committee which was communicated to the Appellant *via* the Impugned Order;
- iii. Allow the Appellant to file any additional document(s)/ground(s)/information or likewise, as and when the need arises, if any, at a subsequent date to the filing of this Appeal; and
- iv. Pass such other or further order(s) as your good self may deem fit and proper in the facts and circumstances of the case, and to secure the ends of justice.

Inputs received from DC, NSEZ: -

The function of FTWZ including documentation filed (and whether this was manual or online), customs procedures, method of valuation, relationship of the unit with the clients, measures to streamline operations and scope of products covered under FTWZs have been of concern and have been deliberated in Department of Commerce. In pursuance of these concerns, NSEZ reviewed various parameters of FTWZ including the product coverage.

The Unit Approval Committee in its meeting held on 04th January 2024, decided that all LoAs of the existing units in FTWZ/SEZs having precious metals and related goods and other sensitive goods for warehousing/trading activities shall be amended to the following extent:-

- a. Trading / warehousing of all precious metals and related goods falling under Harmonised System (HS) Chapter 71, HS 2616 and HS 9608 shall be removed;
- b. **Goods under ITC HS Codes 080132, 080280, 0904, 9101, 9111, 91149030 shall be removed from LOAs of all such existing trading / warehousing units.**
- c. However, precious metals goods in stock of the unit at FTWZ/SEZ may be allowed to be re-exported by the unit. Goods other than precious metal which are in stock of the unit at FTWZ/SEZ and being excluded herewith may be allowed transaction as per existing policy condition of DGFT and/or any other Government agency.

Accordingly, as per the decision of the Approval Committee, the items under above HS Codes were removed from the LoAs of the Units.

NSEZ has stated that D.O. letter No. dated 08.01.2024 has been received from DoC regarding several irregularities in functioning of warehousing unit in SEZs in FTWZs observed in the Report 19 of 2022 of the O/o C&AG. Vide said D.O. it has been directed to be exercise due diligence and maximum possible caution in the approving new units as well as in monitoring the working of existing warehousing units in SEZs as well in FTWZs. Such measures should include detailed examination of the credentials of the applicants as well as users of such units such as CHAs, clients,

etc. The examination should be exercised in conjunction with other members of the UAC members of jurisdiction from the jurisdictional Customs, GST as well as Income Tax officers to verify the track record of applicants seeking LoA as well as other approvals in the context of warehousing units. It has been also directed to keep strict monitoring of movement of goods from FTWZ units to avoid any kind of irregularities and also take appropriate action to streamline functioning of FTWZs and strengthen of their internal controls.

Relevant provisions under the SEZ law: -

- **Section 16(1) regarding Cancellation of letter of approval to entrepreneur:**

(1) The Approval Committee may, at any time, if it has any reason or cause to believe that the entrepreneur has persistently contravened any of the terms and conditions or its obligations subject to which the letter of approval was granted to the entrepreneur, cancel the letter of approval:

Provided that no such letter of approval shall be cancelled unless the entrepreneur has been afforded a reasonable opportunity of being heard.

- **Rule 18(5) regarding FTWZ Unit:**

(5) The Units in Free Trade and Warehousing Zones or Units in Free Trade and Warehousing Zone set up in other Special Economic Zone, shall be allowed to hold the goods on account of the foreign supplier for dispatches as per the owner's instructions and shall be allowed for trading with or without labelling, packing or re-packing without any processing:

- **Rule 19 regarding Letter of Approval of Unit:**

(2) The Letter of Approval shall specify the items of manufacture along with the corresponding Indian Trade Classification (Harmonised System) of Export and Import Items, 2017 or particulars or service activity, including trading or warehousing, projected annual export and Net Foreign Exchange Earning for the next first five years of operations, limitations, if any on Domestic Tariff Area sale of finished goods, by-projects and re-exports and other terms and conditions, if any, stipulated by the Board or Approval Committee:

Provided that the Approval Committee may also approve proposals for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or services activity, if it meets the requirements of rule 18.

The appeals are being placed before the BoA for its consideration.

119.16: Request for conversion of processing area into non-processing area under Rule 11(B) (7 proposals)

119.16(i) Request of M/s. Infopark Properties Limited, Developer, for demarcation of SEZ Processing Built-up area (38,007.61sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules, 2023.

M/s Infopark Properties Limited was issued Letter of Approval dated 20th August 2008 for setting up of an IT/ITES SEZ at Paramount Plaza, II Floor, 47 Mahatma Gandhi Road, Chennai 600034, Tamil Nadu. The SEZ was notified by Government of India vide Gazette Notification S.O.No.293 (E) dated 23rd January 2009 with an area of 10.24.225 Ha. and the SEZ became operational on 6th June 2011.

Now, the Developer vide letter dated 22nd February 2024 has requested for demarcation of 38,007.61Sq.mtr. built-up area as non-processing area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules 2023. The Developer stated that most of the floors could not leased out in Block D due to multiple factors including sunset clause date for Income tax benefits, thereafter Covid-19 Pandemic and also work from home facility available to the units. Therefore the developer is not in a position to get SEZ clients inspite of their wholehearted efforts and hence their management decided to demarcate vacant buildings as Non-Processing area for the purpose of IT/ITES DTA Units. The details of the SEZ are as follows:-

Area (Hectares)	:	10.24.225 Ha
Date of Notification	:	23.01.2009
Date of commencement of operation	:	06.06.2011
No. of Units	:	42
Export (2023-2024) (Rs. in Crore)	:	10,572 (up to Q3)
Total built-up area (Sq.mtr.)	:	6,38,398.40

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

Particulars	Details
Name of Developer	M/s. Infopark Properties Limited
Address of SEZ	Hardy Tower, Ground Floor, Ramanujam Intellion Park, Rajiv Gandhi Salai (OMR), Taramani, Chennai 600113, Tamil Nadu
Sector	IT/ITES
Formal Approval	F.2/708/2006-SEZ/ DATED 20.08.2008
Total Notified land area (in Hectares)	10.24.225 HECTARES
Total Built-up area in Processing Area (in Square meters), as informed by the developer.	6,38,398.40 Sq.mtr

	Office Area	Parking Area	Total Built Up area (FSI + Non FSI + Parking)
Phase 1			
Block A	1,15,219.13	0	1,15,219.13
Block B	59,325.58	0	59,325.58
Block C	58,171.18	0	58,171.18
Block D	50,161.27	0	50,161.27
Basement	0	1,75,788.16	1,75,788.16
Utility Block	8,507.07	0	8,507.07
Phase 2	-	-	
Block E	37,053.0	0	37,053.00
Block F	66,505.00	0	66,505.00
Basement	0	67,668.00	67,668.00
Total (Phase 1 + 2)	3,94,942.24	2,43,456.16	6,38,398.40
Total Number of Building constructed in processing area	7 Blocks (Block A, Block B, Block C, Block D, Block E, Block F & Utility Block and Basement)		
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Floor Level as per approvals	Area to be Demarcated as NPA (in Sq.mtrs)	
	Basement Floor - 3	3,728.42	
	Basement Floor - 2	3,728.42	
	Basement Floor - 1	3,728.42	
	Ground Floor	3,728.42	
	Stilt Floor	3,728.42	
	10 th Floor	3873.10	
	11 th Floor	3,873.10	
	12 th Floor	3,873.10	
	13 th Floor	3,873.10	
	14 th Floor	3,873.10	
	Total	38,007.61	
	Block D: 3 Level of Basements, Ground Floor, Stilt Floor, 10, 11, 12, 13 and 14 of Block D (Total 38,007.61 Sq.mtrs)		
Balance Built-up Processing Area after demarcation.	6,00,390.78 Sq.mtrs.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes		
List of common Utilities, Infrastructure, Facilities	<ol style="list-style-type: none"> 1. DG set 2. Chillers 		

<p>which will remain common after demarcation</p>	<ol style="list-style-type: none"> 3. Cooling Towers 4. Primary & Secondary Pumps 5. Electrical Panels 6. HVAC Equipments 7. WTP 8. Elevators / Lifts 9. Parking Area 10. Lobby area – on 2nd Floor i.e Transit lobby
<p>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?</p>	<p>The Developer has confirmed that the building 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>
<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 given undertaken that they shall not avail tax exemptions on operations and maintenance of said Non processing area, including common area proposed to be used by the both in compliance of the said rule. The developer has further informed that they are making the necessary arrangements for assessment of duties to be refunded in respect of area proposed to be demarcated as a Non-Processing area, on the basis of chartered engineer certificate in terms of Rule 11(B) of SEZ (Fifth Amendment) Rules 2023 and will deposit the same after receiving the necessary direction 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 has mentioned that they shall follow appropriate access control mechanisms for SEZ Unit and business in Information Technology or Information Technology Enabled Services in non-processing area of Information Technology or Information Technology Enabled Services in special Economic Zones, to ensure adequate screening of movement of persons as well as goods in and out of their premises.</p>

Recommendation by DC, MEPZ: -

The proposal of M/s Infopark Properties Limited, Developer for demarcation of 38,007.61 Sq.mtr. built-up area as Non-Processing Area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules 2023, is recommended and forwarded for consideration of BoA.

119.16(ii) Request of M/s. DLF Info City Chennai Limited, Developer, for demarcation of SEZ Processing Built-up area (32,907 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2023.

M/s. DLF Info City Chennai Limited was issued Letter of Approval dated 22nd June, 2006 for setting up of an IT/ITES SEZ at Shivaji Garden, Manapakkam, Ramapuram Chennai-600089, Tamilnadu over an area of 13.2923 Ha. The SEZ was notified by Government of India vide Gazette Notification S.O.No.1978 (E) dated 16th November 2006. The SEZ became operational on 16th November, 2006. Subsequently, the Department of Commerce, as per Rule 8 of SEZ Rules 2006, had notified 3.4384 Ha & 06983 Ha and de-notified 1.7782 Ha of SEZ notified land area vide Gazette Notification No. S.O. 5320 (E) dated 06.12.2023 and thereby the area of SEZ became 15.6508 Ha.

Now, the Developer vide letter dated 29th January, 2024 has requested for demarcation of 32,907 sq.mtr. built-up area as non-processing area in terms of Rule 11 B of SEZ Rules.2006. The Developer states that a portion of built-up area is lying vacant in the SEZ. Hence their management decided to demarcate the vacant built-up area as Non-Processing Area. The details of the SEZ are as follows:-

Area (Hectares)	: 15.6508
Date of Notification	: 16.11.2006, 19.03.2007, 02.02.2008 & 20.02.2009
Date operationalized	: 16.11.2006
No. of Units	: 94
Total built-up area (Sq.mtr.)	: 8,64,436

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

Particulars	Details
Name of Developer	M/s. DLF Info City Chennai Limited
Address of SEZ	1/124, Shivaji Gardens, Ramapuram, Chennai – 600089, Tamil Nadu
Sector	IT/ITES
Formal Approval	F.2/124/2005-EPZ/ DATED 22.06.2006
Total Notified land area (in Hectares)	15.6508 Ha.

Total Built-up area in Processing Area (in Square meters), as informed by the developer.

8,64,436 Sq.mtr

Building/Block No.	No. of Floors in Processing Area (PA)	Built up Area (BUA) of SEZ in PA (Sqmt)
Block-1A	G+6	32552.02
Block-1B	G+9	31786.86
Block-1C	G+8	40413.13
	1st basement	25254.85
	2nd basement	25270.77
Block- 4	Gr(LT Panel room)	732.8
Block-7A(7)	G+11	41299.12
Block-7B(5)	G+10	57916.31
Block-7C(10)	G+11	66299.78
Block-7D(9)	G+11	105643.87
Block-7E(4)	G+11	24858.07
Block-8(3)	G+10	102223.44
	1st basement	63932.27
	2nd basement	63903.20
	3rd basement	49578.32
Block-6(8)	G+10	34991.93
	1st basement	4014.91
	2nd basement	3720.42
	3rd basement	2969.94
Block-8A(2)	G+10	38826.89
	1st basement	5791.58
	2nd basement	5791.57
	3rd basement	4915.65
Block-7L (GIS)	G+1	1989.45
Block-15	G+2	3642.63
Block-12	G+3	26116.31
Total		8,64,436

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	BUA of the Floors to be demarcated as NPA (Sqmt)
	Block-1B	1st floor	2917
	Block-1C	1st, 7th, 8th floors	12455
	Block-7A(7)	5th, 8th floor	7393
	Block-7B(5)	1st floor	4663
	Block-7C(10)	Gr. floor	5479
	Total		32,907
Balance Built-up Processing Area after demarcation.	8,31,529 Sq.mtrs.		
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 and commercial infrastructure in the proposed building/blocks, includes car parking, Atrium, ATM, Net Working services, Lifts, stairs, basement, building services control rooms, food court, security control mechanisms 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 building 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 has undertaken to repay the tax benefits attributed 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 common area proposed to be use by the both in compliance of the said rule. The Developer has further informed that they are making the necessary arrangements for assessment of duties to be refunded in respect of area proposed to be Demarcated as a Non-Processing area, on the basis of Chartered Engineer Certificate in terms of Rule 11(B) and will deposit the same after receiving the necessary direction from MEPZ SEZ.		
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in	The 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		

the area proposed to be demarcated as Non-Processing Area.	premises for the SEZ units and business engaged IT/ITES services in the proposed Non processing area.
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Recommendation by DC, MEPZ:-

The proposal of M/s DLF Info City Chennai Limited, the Developer for demarcation of 32,907 sq.mtr. built-up area as Non-Processing Area in terms of Rule 11 B of SEZ Rules.2006, is recommended and forwarded for consideration of BoA.

119.16(iii) Request of M/s. Candor Gurgaon One Realty Projects Private Limited, developer of IT/ITES SEZ at Village Tikri, Gurugram (Haryana) – Proposal for demarcation of a portion of built-up processing area in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

M/s. Candor Gurgaon One Realty Projects Private Limited, Developer had been granted LOA dated 30.07.2007 by the DOC for setting up of IT/ITES Special Economic Zone. DOC has notified 10.1929 hectares area of this SEZ at Village Tikri, Gurugram (Haryana) vide Gazette Notification No. S.O. 61(E) dated 09.01.2008& Notification No.S.O.1666(E) dated 15.04.2021.The said SEZ is operational w.e.f. 01.11.2012.

M/s. Candor Gurgaon One Realty Projects Private Limited vide its two letters dated 22.02.2024 has submitted two separate proposals for demarcation of following built-up processing area into Non-Processing Area, in terms of Rule 11B of SEZ Rules, 2006:-

Proposal-1: 14845.592 Square meter at 4th to 10th floor, Tower-3.

Proposal-2: 2911.161 Square meter at Ground to 4th floor including Basement of Tower-10 / SEZ Customs Office.

As regards reasons, the Developer has stated that given the current SEZ panorama, IT/ITES SEZ have been facing challenges with the substantial decrease in demand of space due to following reasons:

- i. COVID-19 Pandemic - Due to COVID-19 pandemic, the IT/ITES SEZs sector has been severally squeezed with the substantial slowdown of economic activities and higher attrition across sector and most of the IT/ITES companies have put their business expansion plans on hold.
- ii. Work From Home - There is a decline in space demand due to the hybrid working model being followed by IT/ITES Companies and SEZ developers are unable to utilize the space.
- iii. Restriction on movement of goods and manpower - Due to several restriction and additional compliances for movement of goods and manpower in SEZs, developers are facing challenges to attract clients in SEZ.
- iv. Tax Holiday- Phasing out tax holiday has also significantly dampened the SEZ space demand.

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

Particulars	Details		
Name of Developer	M/s. Candor Gurgaon One Realty Projects Private Limited		
Address of SEZ	Village Tikri, Distt- Gurugram (Haryana)		
Sector	IT/ITES		
Formal Approval	No.F.2/119/2005-SEZ dated 30.07.2007		
Total Notified land area (in Hectares)	10.1929 hectare		
Land demarcated as Processing Area	10.1929 hectare		
Total Built-up area in Processing Area (in Square meters), as informed by the developer	2,69,726.900 Square meter.		
Number of operational units in the SEZ, as informed by the developer.	28 Nos.		
Building / Tower / Block wise details of total built-up area of the SEZ.	Tower No.	No. of floors	Built-up Area (in Sqmt)
	Tower-1	G+12	26442.700
	Tower-2	G+13	30534.300
	Tower-3	G+10	23624.399
	Tower-4	G+12	25984.334
	Tower-5	G+13	30517.370
	Tower-6	G+10	22323.040
	Tower-7	G+12	24886.200
	Tower-8	G+14	52994.781
	Tower-9	G+10	22278.990
	Tower-10 / SEZ Customs Office	B+G+4	2911.161
	Total:		262497.275
	Amenity Block-1	G+2	5184.619
	Amenity Block-2	G+2	2045.006
	Total:		7229.625
Grand Total:		269726.900	
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 Sq.mt.)

	Tower-3	4 th floor to 10 th floor	14845.592
	Tower-10 / SEZ Customs Office	Ground floor to 4 th floor including Basement	2911.161
	Total:		17756.753
Balance Built-up Processing Area after demarcation.	251970.147 Square meter.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes. The remaining built-up area fulfills the requirement of minimum built-up area as prescribed under Rule 11B(7) of SEZ Rules, 2006.		
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 currently operating out the said area proposed to be demarcated as non-processing area.		
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The developer has undertaken to repay the tax benefits in respect of proposed non-processing area as per clause 5(1) of Rule 11B and in respect of social or commercial infrastructure or other facilities to be used by the SEZ unit and business engaged in IT/ITES in proposed non-processing area based on certificate issued by the Chartered Engineer.		
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.			
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 informed that the SEZ tenants have installed their respective access control mechanisms (such as turnstiles / access cards) on their respective floors. Tenants occupying floors converted to the non-processing area will also be required, through a binding agreement, to install turnstiles / access control devices on their respective floors. This measure aims to restrict the movement of goods and manpower between the SEZ and Non-Processing Areas.		

Recommendation by DC, NSEZ: -

The proposals of M/s. Candor Gurgaon One Realty Projects Private Limited for demarcation of built-up processing area of '14845.592 Square meter at 4th to 10th floor, Tower-3' & '2911.161 Square meter at Ground to 4th floor including Basement of Tower-10 / SEZ Customs Office', into Non-Processing Area, is forwarded herewith for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

119.16(iv) Request of M/s. Grand Canyon SEZ Private Limited, Co-developer in ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village GwalPahari, Gurugram (Haryana) for demarcation of a portion of built-up Processing Area into Non-Processing Area 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 by Deptt. of Commerce, 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"*.

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. 278833.967 Sq.Mtrs of area** (by way of built-up area including basement) of the processing area of said SEZ, along with infrastructure appurtenant there to. M/s. Grand Canyon SEZ Private Limited, Co-developer has developed approx. 150854.759 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.

Earlier, the Board of Approval in its meeting held on 06.02.2024 has approved the proposal of M/s. Grand Canyon SEZ Private Limited, Co-developer for demarcation of partial built-up area of Grand Cayon Building (Building No. B3), as per details given below, into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006:-

- i. Tower – A (Ground to 17th floor): 19938.936 Sqmt.
- ii. Tower – B (Ground to 6th floor): 8050.236 Sqmt.
- iii. Tower – C (Ground to 6th floor): 7935.072 Sqmt.

Total: 35924.244 Sqmt.

The approval is subject to the following conditions:-

- i. *Full repayment of the amount of proportionate Customs duty, Central Excise duty, Central Goods and Services Tax, Integrated Goods and Services Tax and State Goods and Services Tax and such other central levies and repayment of tax benefits like drawback attributable to the area to be demarcated as NPA as stipulated under the Rule 11B.*
- ii. *Full repayment of the amount of Customs duty, Central Excise duty, Central Goods and Services Tax, Integrated Goods and services Tax and State Goods and Services Tax and such other central levies and repayment of tax benefits like drawback attributable to the common infrastructure area as stipulated under the Rule 11B.*
- iii. *Submission of an Undertaking that the Developer shall remit any differential duty / tax benefits which might have been short-paid, if it so determined at a later date and also comply with the provisions of Rule 11B.*

Now, M/s. Grand Canyon SEZ Private Limited, Co-developer vide its letter dated 19.02.2024 has submitted another proposal for **demarcation of partial built-up area 10101 Sqmt. area [7th, 8th, 9th, 16th& 17th floor of Tower-B=5057.058 Sqmt. and 7th, 8th, 9th, 16th& 17th floor of Tower-C=5044.365 Sqmt.] of Grand Canyon Building (Building No. B3) into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006. In this regard, the Co-developer has submitted following details in tabulated form, as re-produced below:-**

Particulars	Details
Name & Location of SEZ	M/s. 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 & 23.02.2024
Notified area of SEZ	14.8305 Hectare. (Present area)
Total Built-up area in Processing Area of SEZ (in Square meters)	Kings Canyon (B2) Building (Tower A, B & C) : 113934.648 Sqmt. Grand Canyon (B3) Building (Tower A, B, C,D& E): 150854.759 Sqmt. Amenity Podium Building: 7014.805 Sqmt. Energy Centre: 4754.829Sqmt. Facility Management Office (BMS): 1556.166 Sqmt. <u>66 KV Sub-Station: 718.7630 Sqmt.</u> Total: 278833.967 Sqmt.
Details of Buildings constructed by M/s. Grand Canyon SEZ Pvt. Ltd., Co-developer in the processing area of SEZ.	Grand Canyon Buildings (Building No. B3 includes Tower-A, B, C, D & E):150854.759 Sqmt.
Total built-up area proposed to be demarcated as Non-Processing Area (NPA)	i. Tower – B (7 th , 8 th , 9 th , 16 th & 17 th floor): 5057.058 Sqmt. ii. Tower – C (7 th , 8 th , 9 th , 16 th & 17 th floor): 5044.365Sqmt. Total: 10101.423 Sqmt.

	of Grand Canyon Buildings (Building No. B3)
Built-up area already considered by BoA for demarcation as Non-Processing Area.	i. Tower – A (Ground to 17 th floor): 19938.936 Sqmt. ii. Tower – B (Ground to 6 th floor): 8050.236Sqmt. iii. <u>Tower – C (Ground to 6th floor): 7935.072Sqmt.</u> Total: 35924.244 Sqmt.
Balance Built-up Area to be continued as Processing area of SEZ	197075.738Sqmt. (Post deduction of area of previous demarcation of Kings Canyon Building already approved by BoA (<u>28709.270 Sqmt.</u>) and another proposal received from Kings Canyon on 19.02.2024 for 7023.292 Sqmt.)
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes. 197075.738 Square meter will remain balance built-up processing area, which will fulfill the requirement of Rule 11B(7).
Whether any SEZ unit is operating from the area proposed to be demarcated at NPA?	The co-developer has informed that the area proposed for demarcation into Non-Processing area is currently vacant.
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.

The Co-developer has submitted Consent / NOC dated 20.12.2023 from SEZ Developer, M/s. ASF Insignia SEZ Pvt. Ltd.

Recommendation by DC, NSEZ:-

The proposal of M/s. Grand Canyon SEZ Private Limited, Co-developer for demarcation of **10101 Sqmt. area [7th, 8th, 9th, 16th& 17th floor of Tower-B=5057.058 Sqmt. and 7th, 8th, 9th, 16th& 17th floor of Tower-C=5044.365 Sqmt.] of Grand Canyon Building (Building No. B3)** into Non-Processing Area, is forwarded herewith for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

119.16(v) Request of M/s. Kings Canyon SEZ Private Limited, Co-developer in ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village GwalPahari, Gurugram (Haryana) – Proposal for demarcation of a portion of built-up Processing Area into Non-Processing Area under Rule 11B of SEZ Rules, 2006.

M/s. Kings Canyon SEZ Pvt. Ltd. had been granted LOA dated 12th July, 2016 by Deptt. of Commerce, as a Co-developer of the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. located at Village GwalPahari, 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*”.

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. 278833.967 Sq.Mtrs** of area (by way of built-up area including basement) of the processing area of said SEZ, along with infrastructure appurtenant thereto. M/s. Kings Canyon SEZ Private Limited, Co-developer has developed approx. 113934.648 Sq. Mtrs 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.

Earlier, the Board of Approval in its meeting held on 06.02.2024 has approved the proposal of M/s. Kings Canyon SEZ Private Limited, Co-developer for demarcation of partial built-up area of **Tower – C (Ground to 12th floor): 28709.270 Sqmt. of Kings Canyon Buildings (Building No. B2)**, into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006. The approval is subject to the following conditions:-

- i. *Full repayment of the amount of proportionate Customs duty, Central Excise duty, Central Goods and Services Tax, Integrated Goods and Services Tax and State Goods and Services Tax and such other central levies and repayment of tax benefits like drawback attributable to the area to be demarcated as NPA as stipulated under the Rule 11B.*
- ii. *Full repayment of the amount of Customs duty, Central Excise duty, Central Goods and Services Tax, Integrated Goods and services Tax and State Goods and Services Tax and such other central levies and repayment of tax benefits like drawback attributable to the common infrastructure area as stipulated under the Rule 11B.*
- iii. *Submission of an Undertaking that the Developer shall remit any differential duty / tax benefits which might have been short-paid, if it so determined at a later date and also comply with the provisions of Rule 11B.*

Now, M/s. Kings Canyon SEZ Private Limited, Co-developer vide its letter dated 19.02.2024 has submitted another proposal for **demarcation of partial built-up 7023.292 Sqmt. area [10th to 14th floor of Tower-A] of Kings Canyon Building (Building No. B2)** into the Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006. In this regard, the Co-developer has submitted following details in tabulated form, as re-produced below:-

Particulars	Details
Name & Location of SEZ	M/s. ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ Village GwalPahari, Distt- Gurguram (Haryana)
Date of Notification of SEZ	17.12.2007, 27.08.2010 & 23.02.2024
Notified area of SEZ	14.8305 Hectare. (Present area)
Total Built-up area in Processing Area of SEZ (in Square meters)	Kings Canyon (B2) Building (Tower A, B & C) : 113934.648 Sqmt. Grand Canyon (B3) Building (Tower A, B, C,D& E): 150854.759 Sqmt. Amenity Podium Building: 7014.805 Sqmt. Energy Centre: 4754.829 Sqmt. Facility Management Office (BMS): 1556.166 Sqmt. 66 KV Sub-Station: 718.7630 Sqmt. Total: 278833.967 Sqmt.
Details of Buildings constructed by M/s. Kings Canyon SEZ Pvt. Ltd., Co-developer in the processing area of SEZ.	Kings Canyon Buildings (Building No. B2 includes Tower-A, B & C): 113934.648 Sqmt.
Total built-up area proposed to be demarcated as Non-Processing Area (NPA)	7023.292 Sqmt. area [10 th to 14 th floor of Tower-A] of Kings Canyon Building (Building No. B2)
Built-up area already considered by BoA for demarcation as Non-Processing Area.	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	197075.738 Sqmt. (Post deduction of area of previous demarcation of Grand Canyon Building already approved by BoA (35924.244 Sqmt.))

	<u>and another proposal received from Grand Canyon on 19.02.2024 for 10101.423 Sqmt.)</u>
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes. 197075.738 Square meter will remain balance built-up processing area, which will fulfill the requirement of Rule 11B(7).
Whether any SEZ unit is operating from the area proposed to be demarcated at NPA?	The co-developer has informed that the area proposed for demarcation into Non-Processing area is currently vacant.
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.

The Co-developer has submitted Consent / NOC dated 20.12.2023 from SEZ Developer, M/s. ASF Insignia SEZ Pvt. Ltd.

Recommendation by DC, NSEZ:-

The proposal of M/s. Kings Canyon SEZ Private Limited, Co-developer for demarcation of ‘**7023.292 Sqmt. area [10th to 14th floor of Tower-A] of Kings Canyon Building (Building No. B2)**’ into Non-Processing Area, is forwarded herewith for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006.

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

1	Name & Address of the SEZ	M/s. Gigaplex Estate Private Limited., Raheja Tower, Plot No. C-30, Block ‘G’, Bandra Kurla Complex, Bandra (E), Mumbai-400051.
2.	Letter of Approval No. and Date	F.1/5/2011-SEZ dated 06.01.2012
3.	Date of Notification	11 th June, 2013

4	Name of the Sector of SEZ for which approval has been given	IT/ITES							
5.	Total Notified Area of SEZ	8.04 Hectares							
	Total area of – i. Processing Area ii. Non-Processing Area	8.04 Hectare Nil							
6.	Detail of Built-up Area : i. No. of towers with built-up area of each tower (in sq. mtr.)- Total No. of Tower 5 (five) in the SEZ. BUA as per following table. ii. Total built up area -	No. of towers with built-up area of each tower (in Square meter) – Total No. of Tower 5 (five) in the SEZ. BUA as per following table: -							
		Sr. No.	Project	Bldg No.	Total No. of Floors	Total Built Up Area(Sqmt)			
		1	Gigalplex-SEZ	2	Basement + Stilt + 2 Parking + 11 Office floors	80,860.54			
		2	Gigalplex-SEZ	3	Basement + Stilt + 2 Parking + 11 Office floors	79,546.77			
		3	Gigalplex-SEZ	4	Basement + Stilt + 2 Parking + 13 Office floors	99,051.81			
		4	Gigalplex-SEZ	5	Basement + Stilt + 8 Office floors	37,352.16			
		5	Gigalplex-SEZ	6	Basement + Stilt + 9 Office floors	38,683.09			
		Total				3,35,494.37			
		335,494.37 Square meter							
7.	Total Built up area in	i. Processing area = 335,494.37 Square meter ii. Non-Processing area – Not applicable							
8	Total number of floors in bldg. wherein demarcation of NPA is proposed :	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Building no. and area</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Bldg. No. 02 - Basement + Stilt + 2 parking + 11 Office Floors (TOTAL BUA of bldg. No. 02 is 80,860.54 Sq.mtr.)</td> </tr> </tbody> </table>				Sr. No.	Building no. and area	1	Bldg. No. 02 - Basement + Stilt + 2 parking + 11 Office Floors (TOTAL BUA of bldg. No. 02 is 80,860.54 Sq.mtr.)
Sr. No.	Building no. and area								
1	Bldg. No. 02 - Basement + Stilt + 2 parking + 11 Office Floors (TOTAL BUA of bldg. No. 02 is 80,860.54 Sq.mtr.)								

		2	Bldg. No. 03 - Basement + Stilt + 2 parking + 11 Office Floors (TOTAL BUA of bldg. No. 03 is 79,546.77 Sq.mtr.)															
		3	Bldg. No. 04 - Basement + Stilt + 2 parking + 13 Office Floors (TOTAL BUA of bldg. No. 04 is 99,051.81 Sq.mtr.)															
		4	Bldg. No. 06 - Basement + Stilt + 9 Office Floors (TOTAL BUA of bldg. No. 06 is 38,683.09 Sq.mtr.)															
9	Total number of floors proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Building No.</th> <th>No. of floors</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Bldg. No. 02</td> <td>Two Office Floor (1st and 5th Office Floor)</td> </tr> <tr> <td>2</td> <td>Bldg. No. 03</td> <td>Four Office Floors (5th, 8th , 9th and 10th Office Floors)</td> </tr> <tr> <td>3</td> <td>Bldg. No. 04</td> <td>Six Office Floors (5th, 8th , 9th , 11th, 12th and 13th Office Floors)</td> </tr> <tr> <td>4</td> <td>Bldg. No. 06</td> <td>Two Office Floors (7th and 8th Office Floors)</td> </tr> </tbody> </table>		Sr. No.	Building No.	No. of floors	1	Bldg. No. 02	Two Office Floor (1st and 5th Office Floor)	2	Bldg. No. 03	Four Office Floors (5th, 8th , 9th and 10th Office Floors)	3	Bldg. No. 04	Six Office Floors (5th, 8th , 9th , 11th, 12th and 13th Office Floors)	4	Bldg. No. 06	Two Office Floors (7th and 8th Office Floors)
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4	Bldg. No. 06	Two Office Floors (7th and 8th Office Floors)																
10	Total built-up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	<table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Building no.</th> <th>Area (in sq. mtr.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Bldg. No. 02</td> <td>9,121.10 Square meter</td> </tr> <tr> <td>2</td> <td>Bldg. No. 03</td> <td>16862.72 Square meter</td> </tr> <tr> <td>3</td> <td>Bldg. No. 04</td> <td>24,713.18 Square meter</td> </tr> <tr> <td>4</td> <td>Bldg. No. 06</td> <td>7,527.02 Square meter</td> </tr> </tbody> </table>		Sr. No.	Building no.	Area (in sq. mtr.	1	Bldg. No. 02	9,121.10 Square meter	2	Bldg. No. 03	16862.72 Square meter	3	Bldg. No. 04	24,713.18 Square meter	4	Bldg. No. 06	7,527.02 Square meter
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3	Bldg. No. 04	24,713.18 Square meter																
4	Bldg. No. 06	7,527.02 Square meter																
11	Total Built Up area already applied / approved for demarcation of NPA for setting up of Non SEZ IT/ITES Units in the IT/ITES SEZ	Building no. 5 [8 floors] = 37,352.16 sq. mtr. approved in the 118 th BOA meeting held on 06.02.2024																
12	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in Rs. Crores)	The Developer has stated that they shall ascertain as per Chartered Engineer's Valuation and applicable duty benefits and tax exemptions availed shall be refunded and NOC from Specified Officer shall be obtained and submitted to this office.																
13	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained (Please enclose NPC from Specified officer	No																

14	Reasons for demarcation of NPA	The proposed Office Floors of the building under consideration are vacant due to the sub-duded demand for SEZ spaces. As there is demand for Built Up Spaces from Non SEZ IT/ITES Clients, NPA demarcation shall help leasing these spaces.		
15	Total remaining built up area			
		Sr. No.	Building no.	Area (in sq. mtr.
		1	Bldg. No. 02	71,739.44 sq.mtr.
		2	Bldg. No. 03	62,684.05 sq.mtr.
		3	Bldg. No. 04	74,338.63 sq.mtr.
		4	Bldg. No. 06	31,156.07 sq.mtr.
16	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules 2006	Yes		
17	Purpose and usage of such demarcation of NPA	For leasing to Non-SEZ IT/ITES Clients		

Repayment of Tax benefits:

The Developer has stated that they shall ascertain as per Chartered Engineer's Valuation and applicable duty benefits and tax exemptions availed shall be refunded and NOC from Specified Officer shall be obtained and submitted to this office.

Access Control Mechanism:

The Developer has submitted that, they will ensure adequate control of the movement of persons and goods in SEZ units operating in the processing area and non-processing area. Further, the developer has submitted that, they will adhere to all SEZ conditions/regulations that may be prescribed in this regard.

Recommendation by DC, SEEPZ:-

The proposals of M/s. Gigaplex Estate Private Limited for demarcation of Built up Floors as Non- Processing Area of a notified IT/ITES SEZ in terms of Notification dated 06.12.2023 is recommended to the Board of Approval for consideration.

119.16(vii) Request of M/s. Mindspace Business Parks Private Limited for Demarcation of Built up Floors as Non-Processing Area of a notified IT/ITES SEZ.

1	Name & Address of the SEZ	M/s. Mindspace Business Parks Private Limited Plot No. 03, Kalwa TTC Industrial Area, MIDC, District Thane , Maharashtra State.
2.	Letter of Approval No. and Date	F.2/94/2005-EPZ dated 23 rd October 2006

3.	Date of Notification	2 nd November 2007				
4.	Name of the Sector of SEZ for which approval has been given	IT/ITES				
5.	Total Notified Area of SEZ	19.96 Hectares				
	Total area of –					
	i. Processing Area	19.25 Hectare				
	ii. Non Processing Area	0.71 Hectare				
6.	Detail of Built-up Area :	No. of towers with built-up area of each tower (in Square meter) – Total No of towers 13 (Thirteen) in the SEZ. BUA as per following table –				
	i. No. of towers with built-up area of each tower (in sq. mtr.)- Total no. of Towers 13 in SEZ. BUA as indicated across					
		Sr. No.	Project	Bldg No.	Total No. of Floors	Total Built Up Area(Sq. mtr.)
		1	Mindspace, Airoli (E)	1	Stilt + 3 Parking + 8 Office Floors	40,036.37
		2	Mindspace, Airoli (E)	2	Stilt + 3 Parking + 8 Office Floors	37,872.56
		3	Mindspace, Airoli (E)	3	Stilt + 3 Parking + 8 Office Floors	40,444.37
		4	Mindspace, Airoli (E)	4	Stilt + 3 Parking + 8 Office Floors	40,444.37
		5 & 6	Mindspace, Airoli (E)	5 & 6	Stilt + 2 Parking + 8 Office Floors	84,827.76
		7	Mindspace, Airoli (E)	7	Stilt + 3 Parking + 8 Office Floors	40,444.37
		8	Mindspace, Airoli (E)	8	Stilt + 7 Office Floors	24,351.88
		9	Mindspace, Airoli (E)	9	Stilt + 1 Parking + 8 Office Floors	34,719.70
		10	Mindspace, Airoli (E)	10	Stilt + 1 Parking + 8 Office Floors	43,476.08
		11	Mindspace, Airoli (E)	11	Stilt + 1 Parking + 8 Office Floors	36,692.85
		12	Mindspace, Airoli (E)	12	Stilt + 1 Parking + 8 Office Floors	35,357.42
		13	Mindspace, Airoli (E)	14	Stilt + 9 Office Floors	33,372.64
						492,040.37
	ii. Total built up area -	4,92,040.37 Square meter				
7.	Total Built up area in	i. Processing area = 4,92,040.37 Square meter ii. Non-Processing area – Not applicable				

8	Total number of floors in bldg. wherein demarcation of NPA is proposed :	<table border="1"> <thead> <tr> <th data-bbox="776 195 873 226">Sr. No.</th> <th data-bbox="880 195 1068 226">Building No.</th> <th data-bbox="1075 195 1408 226">Area</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 235 873 350">1</td> <td data-bbox="880 235 1068 350">Bldg. No. 3</td> <td data-bbox="1075 235 1408 350">Bldg. No. 3 - Stilt + 3 Parking + 8 Office Floors (TOTAL BUA of bldg. No. 3 is 40,444.37 Sq. mtrs.)</td> </tr> <tr> <td data-bbox="776 359 873 443">2</td> <td data-bbox="880 359 1068 443">Bldg. No. 8</td> <td data-bbox="1075 359 1408 443">Bldg. No. 8 - Stilt + 7 Office Floors (TOTAL BUA of bldg. No. 8 is 24,351.88 Sq. mtrs.)</td> </tr> <tr> <td data-bbox="776 451 873 535">3</td> <td data-bbox="880 451 1068 535">Bldg. No. 9</td> <td data-bbox="1075 451 1408 535">Bldg. No. 9 - Stilt + 9 Office Floors (TOTAL BUA of bldg. No. 9 is 34,719.70 Sq. mtr.)</td> </tr> <tr> <td data-bbox="776 543 873 659">4</td> <td data-bbox="880 543 1068 659">Bldg. No. 10</td> <td data-bbox="1075 543 1408 659">Bldg. No. 10 - Stilt + 1 Parking + 9 Office Floors (TOTAL BUA of bldg. No. 10 is 43,476.08 Sq.mtr.)</td> </tr> <tr> <td data-bbox="776 667 873 783">5</td> <td data-bbox="880 667 1068 783">Bldg. No. 11</td> <td data-bbox="1075 667 1408 783">Bldg. No. 11 - Stilt + 1 Parking + 8 Office Floors (TOTAL BUA of bldg. No. 11 is 36,692.85 Sq. mtrs.)</td> </tr> <tr> <td data-bbox="776 791 873 907">6</td> <td data-bbox="880 791 1068 907">Bldg. No. 12</td> <td data-bbox="1075 791 1408 907">Bldg. No. 12 - Stilt + 1 Parking + 8 Office Floors (TOTAL BUA of bldg. No. 12 is 35,357.42 Sq. mtrs.)</td> </tr> <tr> <td data-bbox="776 915 873 1010">7</td> <td data-bbox="880 915 1068 1010">Bldg. No. 14</td> <td data-bbox="1075 915 1408 1010">Bldg. No. 14 - Stilt + 9 Office Floors (TOTAL BUA of bldg. No. 14 is 33,372.64 Sq. mtr.)</td> </tr> </tbody> </table>	Sr. No.	Building No.	Area	1	Bldg. No. 3	Bldg. No. 3 - Stilt + 3 Parking + 8 Office Floors (TOTAL BUA of bldg. No. 3 is 40,444.37 Sq. mtrs.)	2	Bldg. No. 8	Bldg. No. 8 - Stilt + 7 Office Floors (TOTAL BUA of bldg. No. 8 is 24,351.88 Sq. mtrs.)	3	Bldg. No. 9	Bldg. No. 9 - Stilt + 9 Office Floors (TOTAL BUA of bldg. No. 9 is 34,719.70 Sq. mtr.)	4	Bldg. No. 10	Bldg. No. 10 - Stilt + 1 Parking + 9 Office Floors (TOTAL BUA of bldg. No. 10 is 43,476.08 Sq.mtr.)	5	Bldg. No. 11	Bldg. No. 11 - Stilt + 1 Parking + 8 Office Floors (TOTAL BUA of bldg. No. 11 is 36,692.85 Sq. mtrs.)	6	Bldg. No. 12	Bldg. No. 12 - Stilt + 1 Parking + 8 Office Floors (TOTAL BUA of bldg. No. 12 is 35,357.42 Sq. mtrs.)	7	Bldg. No. 14	Bldg. No. 14 - Stilt + 9 Office Floors (TOTAL BUA of bldg. No. 14 is 33,372.64 Sq. mtr.)
Sr. No.	Building No.	Area																								
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9	Total number floors proposed for demarcation of NPA for setting up Non SEZ IT/ITES units	<table border="1"> <thead> <tr> <th data-bbox="776 1073 841 1104">Sr. No.</th> <th data-bbox="847 1073 1003 1104">Building No.</th> <th data-bbox="1010 1073 1408 1104">No. of floors</th> </tr> </thead> <tbody> <tr> <td data-bbox="776 1163 841 1226">1</td> <td data-bbox="847 1163 1003 1226">Bldg. No. 3</td> <td data-bbox="1010 1163 1408 1226">Two Office Floors (4th and 7th Office Floor)</td> </tr> <tr> <td data-bbox="776 1234 841 1297">2</td> <td data-bbox="847 1234 1003 1297">Bldg. No. 8</td> <td data-bbox="1010 1234 1408 1297">Two Office Floors (1st and 2nd Office Floor)</td> </tr> <tr> <td data-bbox="776 1306 841 1337">3</td> <td data-bbox="847 1306 1003 1337">Bldg. No. 9</td> <td data-bbox="1010 1306 1408 1337">One Office Floor (2nd Office Floor)</td> </tr> <tr> <td data-bbox="776 1346 841 1409">4</td> <td data-bbox="847 1346 1003 1409">Bldg. No. 10</td> <td data-bbox="1010 1346 1408 1409">Four Office Floors (5th to 8th Office Floors)</td> </tr> <tr> <td data-bbox="776 1417 841 1449">5</td> <td data-bbox="847 1417 1003 1449">Bldg. No. 11</td> <td data-bbox="1010 1417 1408 1449">One Office Floor (7th Office Floor)</td> </tr> <tr> <td data-bbox="776 1457 841 1520">6</td> <td data-bbox="847 1457 1003 1520">Bldg. No. 12</td> <td data-bbox="1010 1457 1408 1520">One Office Floor and Terrace (8th Office Floor)</td> </tr> <tr> <td data-bbox="776 1528 841 1591">7</td> <td data-bbox="847 1528 1003 1591">Bldg. No. 14</td> <td data-bbox="1010 1528 1408 1591">Three Office Floors (4th, 5th and 7th Office Floors)</td> </tr> </tbody> </table>	Sr. No.	Building No.	No. of floors	1	Bldg. No. 3	Two Office Floors (4 th and 7 th Office Floor)	2	Bldg. No. 8	Two Office Floors (1st and 2nd Office Floor)	3	Bldg. No. 9	One Office Floor (2nd Office Floor)	4	Bldg. No. 10	Four Office Floors (5th to 8th Office Floors)	5	Bldg. No. 11	One Office Floor (7th Office Floor)	6	Bldg. No. 12	One Office Floor and Terrace (8th Office Floor)	7	Bldg. No. 14	Three Office Floors (4th, 5th and 7th Office Floors)
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10	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	Sr. No.	Building no.	Area (in sq. mtr.)
		1	Bldg. No. 3	6,153.27 Square meter
		2	Bldg. No. 8	6,491.73 Square meter
		3	Bldg. No. 9	3,253.32 Square meter
		4	Bldg. No. 10	11,894.87 Square meter
		5	Bldg. No. 11	2,932.13 Square meter
		6	Bldg. No. 12	3,247.33 Square meter
		7	Bldg. No. 14	10,018.28 Square meter
11	Total Built Up area already applied / approved for demarcation of NPA for setting up of Non SEZ IT/ITES Units in the IT/ITES SEZ	Nil.		
12	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in Rs. Crores)	The Developer has stated that they shall ascertain as per Chartered Engineer's Valuation and applicable duty benefits and tax exemptions availed shall be refunded and NOC from Specified Officer shall be obtained and submitted to this office.		
13	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained (Please enclose NPC from Specified officer)	No		
14	Reasons for demarcation of NPA	The proposed Office Floors of the building under consideration are vacant due to the sub-duded demand for SEZ spaces. As there is demand for Built Up Spaces from Non SEZ IT/ITES Clients, NPA demarcation shall help leasing these spaces.		
15	Total remaining built up area	Sr. No.	Building no.	Area (in sq. mtrs.)
		1	Bldg. No. 3	34,291.10 sq. mtrs.
		2	Bldg. No. 8	17,860.15 sq. mtrs.
		3	Bldg. No. 9	31,466.38 sq. mtrs.
		4	Bldg. No. 10	31,581.21 sq. mtrs.
		5	Bldg. No. 11	33,760.72 sq. mtrs.
		6	Bldg. No. 12	32,110.09 sq. mtrs.
		7	Bldg. No. 14	23,354.36 sq. mtrs.

16	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules 2006	Yes
17	Purpose and usage of such demarcation of NPA	For leasing to Non-SEZ IT/ITES Clients

Repayment of Tax benefits:

The Developer has stated that they shall ascertain as per Chartered Engineer's Valuation and applicable duty benefits and tax exemptions availed shall be refunded and NOC from Specified Officer shall be obtained and submitted to this office.

Access Control Mechanism:

The Developer has submitted that, they will ensure adequate control of the movement of persons and goods in SEZ units operating in the processing area and non-processing area. Further, the developer has submitted that, they will adhere to all SEZ conditions/regulations that may be prescribed in this regard.

Recommendation by DC, SEEPZ SEZ:-

The proposal of M/s. Mindspace Business Parks Private Limited for demarcation of Built up Floors as Non-Processing Area of a notified IT/ITES SEZ in terms of Notification dated 06.12.2023 is recommended to the Board of Approval for consideration.

119.17: Request for conversion of wing wise floor processing area into non-processing area under Rule 11(B) (4 proposals)

119.17(i) Request of M/s. EON Infrastructure Pvt. Ltd., Phase I for approval of Demarcation of Built up Floors as Non-Processing Area (NPA) of notified IT/ITES SEZ.

Sr. No.	Particulars	Details
1	Name and Address of the SEZ	M/s. EON Kharadi Infrastructure Pvt. Ltd. Phase-I, Developer Plot No.1, Survey No.72/2/1, MIDC KnowledgePark, Village Kharadi Pune-411014.
2	Letter of Formal Approval No. and Date	Formal Approval no. F.2/59/2005-SEZ Dated 17.07.2006 Phase-I
3	Date of Notification	28.09.2006
4	Name of the Sector of SEZ for which approval has been given	IT/ITES

5	Total area of SEZ i Processing area ii Non-Processing area	18 Hectares 18 Hectares <u>Break up:</u> Total built up area 2,40,441.68 Sq. Meter in Processing Zone Total 5 Buildings NIL				
6	Details of Built Up area: No of Buildings with built up area (in Sq. Meter)	Sr. No	Bldg. No. / No.	Floor detail	Area in Sq Meter	
		1	Cluster A	Ground floor plus Seven floors Wing 1, 2, 3 and 4	53,448.13	
		2	Cluster B	Ground floor plus Seven floors Wing 1, 2, 3 and 4	53,448.13	
		3	Cluster C	Ground floor plus Seven floors Wing 1, 2, 3 and 4	53,448.13	
		4	Cluster D	Ground floor plus Seven floors Wing 1, 2, 3 and 4	53,448.13	
		5	Cluster E	Ground floor plus Seven floors Wing 1 & 2	26,649.16	
		Total				240,441.68

Floor-wise built up area of each building (in Sq. Meters) EON FREE ZONE I - CLUSTER A					
FLOORS	<u>WING 1</u>	<u>WING 2</u>	<u>WING 3</u>	<u>WING 3</u>	<u>Total</u>
SEVENTH FLOOR		1895.70	1794.78		3690.48
SIXTH FLOOR		2457.12	2451.36		4908.48
FIFTH FLOOR	1538.36	2177.85	2172.10	1538.36	7426.67

FOURTH FLOOR	1719.11	2180.93	2175.18	1720.10	7795.32
THIRD FLOOR	1739.66	2198.84	2193.08	1739.66	7871.24
SECOND FLOOR	1714.77	2188.19	2182.43	1715.71	7801.1
FIRST FLOOR	1690.89	2007.78	2002.04	1691.82	7392.53
GROUND FLOOR	1496.65	1814.26	1754.75	1496.65	6562.31
TOTAL AREAS	9899.44	16,920.67	16,725.72	9,902.30	53448.13

EON FREE ZONE I - CLUSTER B

FLOORS	WING 1	WING 2	WING 3	WING 4	Total
SEVENTH FLOOR		1895.70	1794.78		3,690.48
SIXTH FLOOR		2457.12	2451.36		4,908.48
FIFTH FLOOR	1538.36	2177.85	2172.10	1538.36	7,426.67
FOURTH FLOOR	1719.11	2180.93	2175.18	1720.10	7,795.32
THIRD FLOOR	1739.66	2198.84	2193.08	1739.66	7,871.24
SECOND FLOOR	1714.77	2188.19	2182.43	1715.71	7,801.10
FIRST FLOOR	1690.89	2007.78	2002.04	1691.82	7,392.53
GROUND FLOOR	1496.65	1814.26	1754.75	1496.65	6,562.31
TOTAL AREAS	9,899.44	16,920.67	16,725.72	9,902.30	53,448.13

EON FREE ZONE I - CLUSTER C

FLOORS	WING 1	WING 2	WING 3	WING 4	Total
SEVENTH FLOOR		1895.70	1794.78		3690.48
SIXTH FLOOR		2457.12	2451.36		4908.48
FIFTH FLOOR	1538.36	2177.86	2172.10	1538.36	7426.68
FOURTH FLOOR	1719.11	2180.93	2175.18	1720.10	7795.32
THIRD FLOOR	1739.66	2198.84	2193.08	1739.66	7871.24
SECOND FLOOR	1714.77	2188.19	2182.43	1715.71	7801.10
FIRST FLOOR	1690.89	2007.78	2002.04	1691.82	7392.53
GROUND FLOOR	1496.65	1814.26	1754.75	1496.65	6562.31
TOTAL AREAS	9899.44	16920.68	16725.72	9902.30	53448.13

EON FREE ZONE I - CLUSTER D					
FLOORS	WING 1	WING 2	WING 3	WING 4	Total
SEVENTH FLOOR		1895.70	1794.78		3690.48
SIXTH FLOOR		2457.12	2451.36		4908.48
FIFTH FLOOR	1538.36	2177.85	2172.10	1538.36	7426.67
FOURTH FLOOR	1719.11	2180.93	2175.18	1720.10	7795.32
THIRD FLOOR	1739.66	2198.84	2193.08	1739.66	7871.24
SECOND FLOOR	1714.77	2188.19	2182.43	1715.71	7801.10
FIRST FLOOR	1690.89	2007.78	2002.04	1691.82	7392.53
GROUND FLOOR	1496.65	1814.26	1754.75	1496.65	6562.31
TOTAL AREAS	9899.44	16920.67	16725.72	9902.30	53448.13
EON FREE ZONE I - CLUSTER E					
FLOORS	WING 1	WING 2	Total		
SEVENTH FLOOR	1668.65	1669.11	3337.76		
SIXTH FLOOR	1668.69	1669.07	3337.76		
FIFTH FLOOR	1668.89	1668.87	3337.76		
FOURTH FLOOR	1701.05	1701.04	3402.09		
THIRD FLOOR	1701.05	1701.04	3402.09		
SECOND FLOOR	1701.05	1701.04	3402.09		
FIRST FLOOR	1701.05	1701.02	3402.07		
GROUND FLOOR	1513.77	1513.77	3027.54		
TOTAL AREAS	13324.2	13324.96	26649.16		
7	Total Built up are in sqmt.	i. Processing area: 240,441.68 Sq. Meters ii. Non-Processing area- Not Applicable			
8	Total Numbers of floors in Building wherein demarcation of NPA is proposed	Sr. No.	Bldg. No.	Floor detail	
		1	Cluster A	Ground floor plus Seven floors Wing 1, 2, 3 and 4	
		2	Cluster B	Ground floor plus Seven floors Wing 1, 2, 3 and 4	
		3	Cluster C	Ground floor plus Seven floors Wing 1, 2, 3 and 4	
		4	Cluster D	Ground floor plus Seven floors Wing 1, 2, 3 and 4	

		5	Cluster E	Ground floor plus Seven floors Wing 1 & 2	
9	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units in sq.mtr.	Cluster	Wing	Floor detail	Area in Sq. Meter
		Cluster A	Wing 2	Ground floor, first floor and second floor	6,010.23
		Cluster A	Wing 3	Ground floor, first floor, second floor, third floor, fourth floor, fifth floor, sixth floor and seventh floor	16,725.72
		Cluster A	Wing 4	Ground floor, first floor, second floor, third floor, fourth floor, and fifth floor	9,902.30
		Cluster B	Wing 1	Ground floor, first floor, second floor, third floor, fourth floor, and fifth floor	9,899.44
		Cluster B	Wing 4	Ground floor, and first floor	3,188.47
		Cluster C	Wing 1	Ground floor, and Third floor	3,236.31
		Cluster C	Wing 2	first floor, second floor	6,091.67

				and Seventh floor	
		Cluster C	Wing 4	Ground floor, first floor, and second floor	4,904.18
		Cluster D	Wing 2	Ground floor, first floor, third floor, fifth floor and sixth floor	10,655.85
		Cluster D	Wing 4	Ground floor, first floor, and fourth floor	4,908.57
		<u>Grand total</u>			<u>75,522.74</u>
10	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	<u>75,522.74 Square Meter</u>			
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	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 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 SEEPZ SEZ.			
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	NOC from the Specified Officer is awaited.			
13	Reasons for demarcation of NPA	There are vacant spaces in the buildings due to 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	1,64,918.94 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	To demarcate vacant buildings as NPA so that they can lease the same to DTA.

Furthermore, Joint Development Commissioner along with the Specified officer visited the SEZ on 16.02.2024 for on-site inspection. During the inspection it is observed that proposed area for demarcation for NPA is fully vacant. The Developer stated that they will ensure adequate control of the movement of persons and goods in SEZ units operating in the processing area and non-processing area.

Reason for demarcation:

There are vacant spaces in the buildings due to subdued demand for SEZ spaces. Given, there is demand for space from Non SEZ IT/ITES clients, NPA demarcation shall help leasing these spaces.

Repayment of Tax benefits:

The Developer has submitted that, they are in process of working out duty/ tax benefit calculation w.r.t. area proposed for demarcation and shall obtain CE certificate at the earliest for refund of duty/ tax benefits as applicable and thereafter the developer will obtain no dues certificate from the specified officer and furnish the same.

Access Control Mechanis:-

The Developer has stated that they shall establish a clear boundary and demarcation of the SEZ, between processing area and non-processing area with separate checkpoint and have separate lifts.

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 as 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-Processing Area Units and Processing Area Units are not mixed with each other including other mechanism like:-

- 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. Separate security for PA and NPA.

- iv. Access control through separate lifts.

SEEPZ's Observation:

As per the building completion certificate, the developer has constructed 5 buildings namely Cluster A, B, C, D and E, which consists of Ground + 7 floors. Each Floor consists of Wing 1, 2, 3 and 4 in building A, B, C and D. In building E each floor consists of Wing 1 and Wing 2.

The Developer has submitted application for floor-wise demarcation of an area available in separate wings of each building, as Non Processing Area (NPA). As per Sr. No 3 of Govt. of India Gazette Notification dated 06.12.2023, "a non-processing area shall consist of complete floor and part of a floor shall not be demarcated as a non-processing area".

The Developer has stated that they shall establish a clear boundary and demarcation of the SEZ, between processing area and non-processing area with separate checkpoint and have separate lifts. They will ensure adequate control of the movement of persons as well as goods pertaining to SEZ Units and Non- Processing Area Units. At the same time 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.

Further, EON Kharadi building structure is in the shape of lotus petals consisting of 5 clusters i.e. Cluster A, B, C, D & E. A cluster is basically a combination of separate buildings which are built together to give an aesthetic look of a lotus petal. Each Cluster is further divided into four Wings i.e. Wing-I, II, III & IV. The Wings are constructed in such a way that each Wing can be treated as an independent building as access to each of the Wings are separate and there is no internal connectivity between the Wings. Each wing has separate staircase, separate lift and separate toilet block. Only for Wing-II & Wing-III, the ground floor and first floor has a common passage and from second floor to seventh floor the access is separate and there is no connection between both the Wings. Even while leasing office space to the units, only office space pertaining to a particular wing is offered to clients as there is separate entry and exit for all the wings.

In the proposal of the Developer for demarcation , for Wing II and Wing III, the Developer has applied for demarcation of ground floor and first floor in Cluster A, C & D. For Cluster A, the Developer has applied for demarcation of ground floor and first floor of both Wing II and Wing-III, thus there shall be proper access control mechanism and there shall be no issue with demarcation.

For Cluster C and D, the Developer has applied for demarcation of first floor for Wing II for Cluster C and for ground and first floor of Wing II for Cluster D. They have however given an undertaking that they will separate the passage and entry lobby on both the floors by building a partition and ensure proper access control mechanism between the processing area and non-processing area, which on inspection was found to be feasible. Out of the total area of 75522.74 sq. mtrs. which is applied for demarcation, the ground and first floor area of Wing II and Wing III of Cluster C and D is 5829.82 sq mtrs.

Recommendation by DC, SEEPZ SEZ:-

The request of M/s. EON Infrastructure Pvt. Ltd., Phase I for approval of Demarcation of Built up Area as Non-Processing Area (NPA) of notified IT/ITES SEZ may be considered.

119.17(ii) Request of M/s. Midas Projects Pvt. Ltd, Co-Developer for M/s. Divyasree NSL Infrastructure Pvt. Ltd, IT/ITES SEZ at Raidurg Village, Serilingampally Mandai, Ranga Reddy District, Telangana for demarcation of their SEZ under Rule 11 B of SEZ (Fifth Amendment) Rules, 2023.

M/s. Midas Projects Pvt. Ltd (MPPL) was issued Formal Approval dated 28.6.2018 as Co-Developer for providing infrastructure facilities and other operations in M/s. Divyasree NSL Infrastructure Pvt. Ltd SEZ.

The Co-Developer vide letter dated 05.01.2024 has stated that most of the floors in Towers 86 & 87 are still remaining vacant since long due to multiple factors including sunset date for Income tax benefits of IT clients, Covid-19 pandemic and non-expansion of existing units view WFH facility available to them. Thus, despite their efforts they have not been able to get further SEZ clients for their vacant space. Their management has therefore decided to demarcate the following vacant floors as Non-Processing Area for the purpose of IT/ITES units, so that they can lease the same to DTA units thereby increasing the potential client base:

Particulars	Details
Name and Address of the SEZ	M/s. Divyasree NSL Infrastructure Pvt. Ltd.
Letter of Formal Approval No. and Date	a. LOA dated August 22, 2006, bearing No. F.2/301/2006-EPZ b. LOA dated June 17, 2020 bearing No. F.2/301/2006-SEZ c. Co - Developer approval granted vide LOA No. F.2/301/2006-SEZ Dated: 28.06.2018.
Date of Notification	a. Gazette Notification bearing No. S.O. 781 (E) dated May 18, 2007 b. Gazette Notification bearing No. S.O. 2034 (E) dated June 24, 2020
Name of the Sector of SEZ for which approval has been given	IT/ITES
Total Area of SEZ	11.88 Hectares 11.88 Hectares Nil

<ul style="list-style-type: none"> Total Processing Area Non-processing Area <p>Total Processing Built up area of the Developer (DivyaSree NSL Infrastructure Private Limited)</p>	<p>7,89,818.10 Sq. Mtrs.</p>																																																								
<p>Details of Built up area: No of Towers with Built-up of each tower (in sq.mtr) – Total built up area (sq. mtrs)</p>	<p>9 Towers constructed and considered for total Built up area purpose i.e. (Towers B1A, B1B, B2, B3, B4, B5, B6, B7 & B8), out of which the Developers Towers are: 5 Towers (Tower B1A, B1B, B2, B5 & B8) and the Co-Developer Towers are: 4 Towers (Tower B3, B4, B6 & B7)</p> <table border="1" data-bbox="553 793 1435 1430"> <thead> <tr> <th>Sr. No.</th> <th>Building/Tower Name</th> <th>Configuration of Building/Tower</th> <th>Total Built up Area including Parking Area</th> </tr> </thead> <tbody> <tr><td>1.</td><td>B1A</td><td>G+5P+07</td><td>23,571.59</td></tr> <tr><td>2.</td><td>B1B</td><td>G+7P+08</td><td>45,778.04</td></tr> <tr><td>3.</td><td>B2</td><td>G+5P+09</td><td>44,236.46</td></tr> <tr><td>4.</td><td>B3</td><td>1B+G+8P+11</td><td>87,409.70</td></tr> <tr><td>5.</td><td>B4</td><td>G+6P+08</td><td>67,194.65</td></tr> <tr><td>6.</td><td>B5 East wing</td><td>2B+G+2P+10</td><td>62,472.10</td></tr> <tr><td>7.</td><td>B5 West Wing</td><td>2B+G+2P+10</td><td>66,957.02</td></tr> <tr><td>8.</td><td>B6 South wing</td><td>G+5P+09</td><td>51,153.76</td></tr> <tr><td>9.</td><td>B6 North wing</td><td>G+5P+09</td><td>56,466.68</td></tr> <tr><td>10.</td><td>B7 South wing</td><td>2B+G+5P+9</td><td>68,886.28</td></tr> <tr><td>11.</td><td>B7 North Wing</td><td>2B+G+5P+9</td><td>58,420.28</td></tr> <tr><td>12.</td><td>B8</td><td>3C+G+9P+17</td><td>1,57,271.53</td></tr> <tr> <td colspan="3" style="text-align: center;">TOTAL</td> <td>7,89,818.10</td> </tr> </tbody> </table>	Sr. No.	Building/Tower Name	Configuration of Building/Tower	Total Built up Area including Parking Area	1.	B1A	G+5P+07	23,571.59	2.	B1B	G+7P+08	45,778.04	3.	B2	G+5P+09	44,236.46	4.	B3	1B+G+8P+11	87,409.70	5.	B4	G+6P+08	67,194.65	6.	B5 East wing	2B+G+2P+10	62,472.10	7.	B5 West Wing	2B+G+2P+10	66,957.02	8.	B6 South wing	G+5P+09	51,153.76	9.	B6 North wing	G+5P+09	56,466.68	10.	B7 South wing	2B+G+5P+9	68,886.28	11.	B7 North Wing	2B+G+5P+9	58,420.28	12.	B8	3C+G+9P+17	1,57,271.53	TOTAL			7,89,818.10
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TOTAL			7,89,818.10																																																						
<p>Total area to be demarcated as Non-processing area out of Built up area</p>	<p>Block B6 North Wing (Few Floors), Block B6 South Wing (Few Floors), Block B7 North Wing (Few Floors), Block B7 South Wing (Few Floors) 55,685.22Sq. Mtrs.</p> <table border="1" data-bbox="553 1619 1435 1890"> <thead> <tr> <th>S.No.</th> <th>Building/Tower Name</th> <th>Floors proposed for demarcation</th> <th>Total Built up Area including Parking Area in Sq. Mtrs.</th> <th>Total Built up area proposed for Demarcation including Parking in Sq. Mtrs.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Block B6 North</td> <td>2nd Floor+ 3rd Floor + 4th Floor</td> <td>56,466.68</td> <td>13,673.59</td> </tr> </tbody> </table>	S.No.	Building/Tower Name	Floors proposed for demarcation	Total Built up Area including Parking Area in Sq. Mtrs.	Total Built up area proposed for Demarcation including Parking in Sq. Mtrs.	1	Block B6 North	2 nd Floor+ 3 rd Floor + 4 th Floor	56,466.68	13,673.59																																														
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1	Block B6 North	2 nd Floor+ 3 rd Floor + 4 th Floor	56,466.68	13,673.59																																																					

		Wing	(Part) + 6 th Floor + 9 th Floor		
	2	Block B6 South Wing	2 nd Floor+ 3 rd Floor + 4 th Floor (Part) + 6 th Floor + 7 th Floor + 8 th Floor + 9 th Floor + 14 th Floor	51,153.76	29,264.33
	3	Block B7 North Wing	Basement 2 (Part) + 2 nd Floor (Part) + 11 th Floor	58,420.28	7,091.18
	4	Block B7 South Wing	Basement 2 (Part) + 2 nd Floor (Part) + Ground Floor (Part)	68,886.28	5,656.11
		Total		2,34,927.01	55,685.23
Whether Entire Building to be demarcated	<p>No. Block B6 North Wing (Few Floors), Block B6 South Wing (Few Floors), Block B7 North Wing (Few Floors), Block B7 South Wing (Few Floors).</p> <p>Further, Developer indicated in their application that in B6 and B7 Blocks both North wing and South wing are actually separate buildings in itself with separate floors and self-sustainable infrastructure as below:</p> <ol style="list-style-type: none"> i. Separate Fire exit for both wings; ii. Separate Lifts for both wings; iii. Separate service lift for both wings inside the floor area; iv. Separate services such as AHU Room, Panels etc; <p>In a way both wings are self-sustainable in itself and separated by separation wall from end to end without any interference between both wings. Further developer has undertaken to create hard partition between the Lift intersection point also. The same is also depicted via dotted lines in master layout submitted for demarcation application purpose.</p>				
List of common Utilities, Infrastructure, Facilities which will remain common after demarcation	Lobbies and other utilities, Developer has agreed for payment of applicable duties/taxes on common infrastructure as per Rule 11 B of SEZ Rules, 2006.				
Balance Built Up Processing Area and	Balance Built Up Processing area after Demarcation: 6,91,723.01 Sq. Mtrs.				

Built Up Non Processing Area after demarcation	(after exclusion of the proposed NPA Area for Co-Developer of 55,685.23 Sq. Mtrs., and proposed NPA area for Developer area of 42,409.86 Sq. Mtrs. under a separate application being filed simultaneously) Built up Non processing area after demarcation: 55,685.23 Sq. Mtrs.
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 12% only

Recommendation by DC, VSEZ:-

The request of M/s. Midas Projects Pvt. Ltd for demarcation of an area of 551685.23 sq. mtrs in their SEZ is duly recommended to Board of Approval.

119.17(iii) Request of M/s. Divyasree NSL Infrastructure Pvt. Ltd, Developer, IT/ITES SEZ at Sy. No. 66/1, Raidurga Village, Serilingampally Mandai, Ranga Reddy District, Telangana for demarcation of their SEZ under Rule 11 B of SEZ (Fifth Amendment) Rules, 2023

M/s. Divyasree NSL Infrastructure Pvt. Ltd (DNIPL) was issued Formal Approval dated 22.8.2006 for setting up IT/ITES SEZ at Sy. No. 66/1, Raidurga Village, Serilingampally Mandai, Ranga Reddy District, Telangana in an area of 10.52 Hectares and the SEZ was notified vide Gazette Notification S.O. No. 781 (E) dated 18.5.2007. The SEZ was accorded approval for inclusion of additional area of 1.36 Ha to their notified area thereby making the total area of the SEZ to 11.88 Ha. The same was notified vide Gazette Notification dated 24.6.2020.

The Developer vide letter dated 2.2.2024 has stated that most of the floors in Tower-85 are still remaining vacant since long due to multiple factors including sunset date for Income tax benefits of IT clients, Covid-19 pandemic and non-expansion of existing units view WFH facility available to them. Thus, despite their efforts they have not been able to get further SEZ clients for their vacant space. Their management has therefore decided to demarcate some vacant floors in Tower-85 as Non-Processing Area for the purpose of IT/ITES units, so that they can lease the same to DTA units thereby increasing the potential client base which are detailed as under:-

Particulars	Details
Name and Address of the SEZ	M/s. Divyasree NSL Infrastructure Private Limited
Letter of Formal Approval No. and Date	d. LOA dated August 22, 2006, bearing No. F.2/301/2006-EPZ e. LOA dated June 17, 2020 bearing No. F.2/301/2006-SEZ
Date of Notification	c. Gazette Notification No. S.O. 781 (E) dated May 18, 2007

	d. Gazette Notification No. S.O. 2034 (E) dated June 24, 2020				
Name of the Sector of SEZ for which approval has been given	IT/ITES				
Total Area of SEZ	11.88 Hectares				
• Total Processing Area	11.88 Hectares				
• Non-processing Area	Nil				
Total Processing Built up area	7,89,818.10 Sq. Mtrs.				
Details of Built up area: No of Towers with Built-up of each tower (in sq. mtr) – Total built up area (sq. mtrs)	9 Towers constructed and considered for total Built up area purpose i.e. (Towers B1A, B1B, B2, B3, B4, B5, B6, B7 & B8), out of which the Developers Towers are: 5 Towers (Tower B1A, B1B, B2, B5 & B8) and the Co-Developer Towers are: 4 Towers (Tower B3, B4, B6 & B7)				
	Sr. No.	Building/Tower Name	Configuration of Building/Tower	Total Built up Area including Parking Area	
	1.	B1A	G+5P+07	23,571.59	
	2.	B1B	G+7P+08	45,778.04	
	3.	B2	G+5P+09	44,236.46	
	4.	B3	1B+G+8P+11	87,409.70	
	5.	B4	G+6P+08	67,194.65	
	6.	B5 East wing	2B+G+2P+10	62,472.10	
	7.	B5 West Wing	2B+G+2P+10	66,957.02	
	8.	B6 South wing	G+5P+09	51,153.76	
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	11.	B7 North Wing	2B+G+5P+9	58,420.28	
	12.	B8	3C+G+9P+17	1,57,271.53	
	TOTAL			7,89,818.10	
Total area to be demarcated as Non processing area out of Built up area	Block B5East Wing (Few Floors), Block B5West Wing (Few Floors) 42,409.87 Sq. Mtrs.				
	S.No.	Building/ Tower Name	Floors proposed for demarcation	Total Built up Area including Parking Area in Sq. Mtrs.	Total Built up area proposed for Demarcation including Parking in Sq. Mtrs.
	1	Block B5- East Wing	Basement 2 (Part) + Basement 1 (Part) + Ground Floor	62,472.10	25,862.19

		(Parking & entrance lobby) + 5 th Floor, + 6 th Floor + 10 th Floor + 11 th Floor + 12 th Floor		
	2	Block B5-West Wing Basement 2 (Part) + Basement 1 (Part) + Ground Floor (Parking & entrance lobby) + 3 rd Floor + 5 th Floor + 6 th Floor	66,957.02	16,547.68
		Total	1,29,429.10	42,409.87
Whether Entire Building to be demarcated	<p>No. Block B5East Wing (Few Floors), Block B5West Wing (Few Floors).</p> <p>Further, Developer indicated in their application that in B5Blockboth East wing and West wing are actually separate buildings in itself with separate floors and self-sustainable infrastructure as below:</p> <ul style="list-style-type: none"> v. Separate Fire exit for both wings; vi. Separate Lifts for both wings; vii. Separate service lift for both wings inside the floor area; viii. Separate services such as AHU Room, Panels etc; <p>In a way both wings are self-sustainable in itself and separated by separation wall from end to end without any interference between both wings. Further developer has undertaken to create hard partition between the Lift intersection point also. The same is also depicted via dotted lines in master layout submitted for demarcation application purpose.</p>			
List of common Utilities, Infrastructure, Facilities which will remain common after demarcation	Lobbies and other utilities, Developer has agreed for payment of applicable duties/taxes on common infrastructure as per Rule 11 B of SEZ Rules, 2006.			
Balance Built Up Processing Area and Built Up Non Processing Area after demarcation	<p>Balance Built Up Processing area after Demarcation:6,91,723.01 Sq. Mtrs.</p> <p>(after exclusion of the proposed NPA area for Developer area of 42,409.87 Sq. Mtrs. and proposed NPA Area for Co-Developer of 55,685.23 Sq. Mtrs. under a separate application being filed simultaneously)</p> <p>Built up Non processing area after demarcation:42,409.86Sq. Mtrs.</p>			
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 12% only
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Recommendation by DC, VSEZ:-

The request of M/s. Divyasree NSL Infrastructure Pvt. Ltd for demarcation of an area of 42,409.86 sq. mtrs in their SEZ is duly recommended to Board of Approval.

119.17(iv) Request of M/s. Divyasree Tech Park Contractors Pvt. Ltd, Co-Developer for M/s. Lanco Hills Technology Park Pvt. Ltd, IT/ITES SEZ at Manikonda Village, Rajendra Nagar Mandai, Ranga Reddy District, Telangana for demarcation of their SEZ under Rule 11 B of SEZ (Fifth Amendment) Rules, 2023

M/s. Divyasree Tech Park Contractors Pvt. Ltd. was issued Formal Approval dated 14.12.2017 as Co-Developer for providing infrastructure facilities in the sector specific SEZ for IT/ITES at Manikonda Village, Rajendra Nagar Mandai, Ranga Reddy District, Telangana being developed by M/s. Lance Hills Technology Park Pvt. Ltd in an area of 11.15 Ha (27.55 Acres).

The Co-Developer vide letter dated 18.1.2024 (Received on 31.1.2024) has stated that most of the floors are lying vacant in Tower P2, PEB-1 and PEB-3 since long due to multiple factors including sunset date for Income Tax benefit, thereafter Covid-19 pandemic and WFH facility available to the units. Therefore, they have not been able to get SEZ clients despite their efforts and hence their management decided to demarcate vacant buildings as well as few floors in one of the buildings as Non-processing area for the purpose of IT/ITES units, so that they can lease the same to domestic units since there is demand for such type of units.

Considering the above, they have submitted the following information and documents to grant them approval for demarcation of area admeasuring to 61,879.85 sq. mtrs comprising of **Tower P2 (part) - 52,986.48 sq. mtrs, PEB-01 (Entire Building) - 5,627.87 sq. mtrs and PEB-03 (Entire Building) - 3,265.50 sq. mtrs totaling to 61,879.85 sq. mtrs** as Non-Processing area for IT/ITES out of total Built up area of 1,81,318.96 sq. mtrs.

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

Particulars	Details
Name and Address of the SEZ	M/s. Lanco Hills Technology Park Pvt. Ltd.
Letter of Formal Approval No. and Date	Formal Approval No. F. 2/304/2006-SEZ dated 14.12.2017
Date of Notification	10.4.2007
Name of the Sector of SEZ for which approval has been given	IT/ITES
Total Area of SEZ	12.43 Hectares

<ul style="list-style-type: none"> Total Processing Area Non-processing Area <p>Total Processing Built up area of the Developer (Lanco)</p>	<p>12.43 Hectares Nil</p> <p>1,81,318.96 sq. mtrs</p>																																										
<p>Details of Built up area:</p> <p>i. No of Towers with Built-up of each tower (in sq. mtr) – Total built up area (sq. mtrs)</p>	<p>4 Buildings (Tower P2- North Wing, Tower P2- South Wing, PEB-01, PEB-03 & IT-06)</p> <table border="1" data-bbox="576 640 1421 1039"> <thead> <tr> <th>S. No.</th> <th>Building/ Tower Name</th> <th>Configuration of Building/ Tower</th> <th>Tower Built Up area in SqMtrs</th> <th>Basement / Parking Area</th> <th>Total Built up area</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Tower P2- North Wing</td> <td>5C+G+11</td> <td>29,681.64</td> <td>23871.21</td> <td>53,552.85</td> </tr> <tr> <td>2</td> <td>Tower P2- South Wing</td> <td>5C+G+11</td> <td>34,283.84</td> <td>27572.49</td> <td>61,856.33</td> </tr> <tr> <td>3</td> <td>PEB-01</td> <td>G+2</td> <td>5,627.87</td> <td>0.00</td> <td>5,627.87</td> </tr> <tr> <td>4</td> <td>PEB-03</td> <td>G+1</td> <td>3,265.50</td> <td>0.00</td> <td>3,265.50</td> </tr> <tr> <td>5</td> <td>IT-06</td> <td>4B+G+20</td> <td>36,863.64</td> <td>20152.77</td> <td>57,016.41</td> </tr> <tr> <td colspan="5" style="text-align: center;">Total</td> <td>1,81,318.96</td> </tr> </tbody> </table>	S. No.	Building/ Tower Name	Configuration of Building/ Tower	Tower Built Up area in SqMtrs	Basement / Parking Area	Total Built up area	1	Tower P2- North Wing	5C+G+11	29,681.64	23871.21	53,552.85	2	Tower P2- South Wing	5C+G+11	34,283.84	27572.49	61,856.33	3	PEB-01	G+2	5,627.87	0.00	5,627.87	4	PEB-03	G+1	3,265.50	0.00	3,265.50	5	IT-06	4B+G+20	36,863.64	20152.77	57,016.41	Total					1,81,318.96
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<p>Total area to be demarcated as Non processing area out of Built up area</p>	<p>Tower P2- North Wing (Few Floors), Tower P2- South Wing (Few Floors), Tower PEB-01, Tower PEB-03 Total Area- 61,879.85Sqmtrs</p> <table border="1" data-bbox="560 1218 1421 1638"> <thead> <tr> <th>S. No.</th> <th>Building/ Tower Name</th> <th>Floors proposed for demarcation</th> <th>Tower Built Up area in SqMtrs</th> <th>Basement / Parking Area</th> <th>Total Built up area proposed for Demarcation</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Tower P2- North Wing</td> <td>C0 (Part)+C2 + C4 + 8th floor to 11th floor</td> <td>10446.61</td> <td>8401.60</td> <td>18848.21</td> </tr> <tr> <td>2</td> <td>Tower P2- South Wing</td> <td>C0 (Part)+C2 + C4 + Ground floor to 6th floor</td> <td>18921.12</td> <td>15217.15</td> <td>34138.27</td> </tr> <tr> <td>3</td> <td>PEB-01</td> <td>G+2</td> <td>5627.87</td> <td>0.00</td> <td>5627.87</td> </tr> <tr> <td>4</td> <td>PEB-03</td> <td>G+1</td> <td>3265.50</td> <td>0.00</td> <td>3265.5</td> </tr> <tr> <td colspan="5" style="text-align: center;">Total</td> <td>61879.85</td> </tr> </tbody> </table>	S. No.	Building/ Tower Name	Floors proposed for demarcation	Tower Built Up area in SqMtrs	Basement / Parking Area	Total Built up area proposed for Demarcation	1	Tower P2- North Wing	C0 (Part)+C2 + C4 + 8 th floor to 11 th floor	10446.61	8401.60	18848.21	2	Tower P2- South Wing	C0 (Part)+C2 + C4 + Ground floor to 6 th floor	18921.12	15217.15	34138.27	3	PEB-01	G+2	5627.87	0.00	5627.87	4	PEB-03	G+1	3265.50	0.00	3265.5	Total					61879.85						
S. No.	Building/ Tower Name	Floors proposed for demarcation	Tower Built Up area in SqMtrs	Basement / Parking Area	Total Built up area proposed for Demarcation																																						
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Total					61879.85																																						
<p>Whether Entire Building to be demarcated</p>	<p>Yes, Tower PEB-01, Tower PEB-03 Full building, Tower P2- North Wing (Few Floors), Tower P2- South Wing (Few Floors).</p> <p>Further, Developer indicated in their application that in P2 Building both North wing and South wing are actually separate buildings in</p>																																										

	<p>itself with separate floors and self-sustainable infrastructure as below:</p> <ol style="list-style-type: none"> i. Separate Fire exit for both wings; ii. Separate Lifts for both wings; iii. Separate service lift for both wings inside the floor area; iv. Separate services such as AHU Room, Panels etc; <p>In a way both wings are self-sustainable in itself and separated by separation wall from end to end without any interference between both wings. Further developer has undertaken to create hard partition between the Lift intersection point also. The same is also depicted via dotted lines in master layout submitted for demarcation application purpose.</p>
List of common Utilities, Infrastructure, Facilities which will remain common after demarcation	Lobbies and other utilities, Developer has agreed for payment of applicable duties/taxes on common infrastructure as per Rule 11 B of SEZ Rules, 2006.
Balance Built Up Processing Area and Built Up Non Processing Area after demarcation	Balance Built Up Processing area after Demarcation: 1,19,439.11SqMtrs Built up Non processing area after demarcation: 61,879.85SqMtrs
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	Yes, proposed Built up Non processing area shall be 34.12 % only

Recommendation by DC, VSEZ:-

The request of M/s. Divyasree Tech Park Contractors Pvt. Ltd for demarcation of an area of 61,879.85 sq. mtrs in their SEZ is duly recommended to Board of Approval.
