

No. K-43019/9/2024-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi
Dated the 06th June, 2024

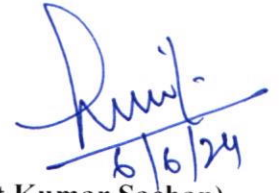
OFFICE MEMORANDUM

Subject: 120th Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 10th June, 2024 – Reg.

The undersigned is directed to refer to the subject cited above and to inform that the 3rd meeting (2024 Series) of the Board of Approval for Export Oriented Units and 120th meeting of the BoA for SEZs is scheduled to be held on **10th June, 2024 at 3.00 P.M., in Room No. 427, Vanijya Bhawan, New Delhi** under the Chairmanship of Commerce Secretary, Department of Commerce in **Hybrid Mode**.

2. **The Supplementary Agenda II for the 120th meeting of the BoA for SEZs is enclosed herewith.** All the agendas for the aforesaid meeting have also been hosted on the website: www.sezindia.gov.in.
3. All the addresses are requested to kindly make it convenient to attend the meeting.
4. The meeting link of the aforesaid meeting will be issued shortly.

Encl: As above



(Sumit Kumar Sachan)

Under Secretary to the Government of India

Tel: 23039829

Email: sumit.sachan@nic.in

To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Shri 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 Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)

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

40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Development Commissioner, GIFT SEZ, Gujarat
42. Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
43. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
44. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, 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 UdyogBhawan), Sector -17, Chandigarh- 160017.
54. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
55. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneshwar – 751001 (Fax: 0671-536819/2406299).
56. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), VallabhBhavan, Bhopal (Fax: 0755-2559974)
57. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
58. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
59. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
60. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
61. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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

Supplementary Agenda II for the 120th meeting of the Board of Approval for Special Economic Zones to be held on 10th June, 2024 at Room No. 427, Vanijya Bhawan, New Delhi

120.19: Request for conversion of processing area into non-processing area under Rule 11(B) (4 proposals)

Rule position: -

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

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

TABLE

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

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

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

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

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

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

(4) There shall be appropriate access control mechanisms for Special Economic Zone Unit and businesses engaged in Information Technology or Information Technology

Enabled Services in non-processing areas of Information Technology or Information Technology Enabled Services Special Economic Zones, to ensure adequate screening of movement of persons as well as goods in and out of their premises.

(5) Board of Approval shall permit demarcation of a non-processing area for a business engaged in Information Technology or Information Technology Enabled Services Special Economic Zone, only after repayment, without interest, by the Developer, —

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

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

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

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

TABLE

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

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

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

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

Consequent upon insertion of Rule 11B in the SEZ Rules, 2006, Department of Commerce in consultation with Department of Revenue has issued Instruction No. 115

dated 09.04.2024 clarifying concerns/queries raised from stakeholders regarding Rule 11B.

120.19(i) Request of M/s. Milestone Buildcon Private Limited, Developer, for demarcation of SEZ Processing Built-up area (33023 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 – CSEZ.

Area (Hectares)	: 4.307
Date of Notification	: 27.09.2010, 07.04.2017 & 12.04.2022
Date operationalized	: 30.04.2016
No. of Units	: 20
Export (2023-2024) (Rs. in crore)	: 4901.67
Total built-up area (Sq.mtr.)	: 285644.13

Request of the Developer:

The Developer vide letter dated 6th May 2024 has requested for demarcation of 33023 sq.mtr. built-up area as non-processing area in terms of Rule 11 B of SEZ Rules.2006. The Developer states that major portion of one of their building is lying vacant since long due to lack of demand for SEZ space after Covid. Despite of their wholehearted efforts, they are not able to get SEZ clients and hence their management decided to demarcate the vacant built-up area as Non-Processing Area.

The details of the SEZ are as under:-

Particulars	Details		
Name of Developer	M/s. Milestone Buildcon Private Limited		
Address of SEZ	Chokkanahalli Village Yelahanka Hobli, Bangalore North, Karnataka State		
Sector	IT/ITES		
Formal Approval	F.1/252/2007-SEZ dated 3 rd October, 2008		
Total Notified land area (in Hectares)	4.307		
Total Built-up area in Processing Area (in Square meters), as informed by the developer.	285644.13 Sq.mtr.		
Total Built-up area in the SEZ	Building /Tower / Block/Plot No.	No. of floors	Total built-up area (in Sq.mt.)
	BCIT-1	3Basements+G+9+ Terrace Floor	86792.96
	BCIT-2	3 Basements +G+ 13+ Terrace Floors	105908.63
	BCIT-3A	3 Basements +G+ 18+ Terrace Floors	92942.54
	Total		285644.13

Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building/Tower/Block/Plot No.	No. of floors	Total built-up area (in Sq.mt.)						
	BCIT-1	3 Basements (4719 each)	14157.00						
		4 th Floor	4719.00						
		5 TH Floor	4714.00						
		6 TH Floor	4719.00						
		7 th Floor	4714.00						
	Total:	33023.00							
Balance Built-up Processing Area after demarcation.	252621.13 Square meter.								
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes								
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	The Developer confirmed that while assessing the tax liability they have considered all social and common infrastructure facilities built up in the processing and proposed non-processing area and they have refunded the entire amount and submitted No Due Certificate from the Specified Officer.								
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 built-up area proposed for demarcation as non-processing area is vacant and no SEZ unit is operational as on date.								
Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	The Developer has refunded an amount of Rs.8,85,40,650/- (Rupees Eight Crore eighty five lakh forty thousand six hundred fifty only) towards the duty/tax exemption availed for the area proposed to be demarcated as NPA and the common facilities vide Challan No.361742, DRC-03 Return/GST PMT-06 Challan dated 21.05.2024. The Specified Officer has also issued No Due Certificate on 31.05.2024.								
Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The Developer has mentioned that they will maintain the appropriate access control mechanisms to ensure adequate screening of movement of persons as well as goods in SEZ premise for the SEZ unit and the businesses engaged in IT/ITES services in the proposed non-processing areas.								
Total Exports & Imports for the last 5 years (Rs. in crore)									
2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
Export	Import	Export	Import	Export	Import	Export	Import	Export	Import
1257.44	8.52	1888.24	7.09	2670.92	2.78	3998.54	18.15	4901.67	7.00

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

- (a) No Dues Certificate from the Specified Officer.
- (b) Undertaking for payment of additional duty liability, if any and for not availing tax benefits for operation and maintenance of common infrastructure.
- (c) Chartered Engineer Certificate.
- (d) Proof of payment of duty benefits.

Recommendation by DC, CSEZ: -

The proposal of M/s. Milestone Buildcon Private Limited, the Developer for demarcation of 33023 sq.mtr. built-up area as Non-Processing Area in terms of Rule 11 B of SEZ Rules 2006 read with Instruction No.115 dated 09.04.2024, is recommended for consideration of BoA.

120.19(ii) Request of M/s. RGA Infrastructure, Developer, for demarcation of SEZ Processing Built-up area (52579.70 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 – CSEZ.

Area (Hectares)	:	2.77
Date of Notification	:	09.02.2017 & 28.11.2018
Date operationalized	:	01.06.2017
No. of Units	:	08
Export (2023-2024) (Rs. in crore)	:	1202.06
Total built-up area (Sq.mtr.)	:	167240.23

Request of the Developer:

The Developer vide letter dated 17th April 2024 has requested for demarcation of 52579.70 sq.mtr. built-up area as non-processing area in terms of Rule 11 B of SEZ Rules.2006. The Developer states that due to Sunset Clause for Income Tax benefit to the units and introduction of work from home facility to the units, they are not able to get SEZ clients and hence their management decided to demarcated the vacant built-up area as Non-Processing Area.

The details of the SEZ are as under:-

Particulars	Details
Name of Developer	M/s. RGA Infrastructure
Address of SEZ	Survey No.31/1 Chikkankannelli Village, Varthur Hobli, Bangalore East Taluk, Bangalore, Karnataka State
Sector	IT/ITES
Formal Approval	F.1/30/2016-SEZ dated 5 th January 2017
Total Notified land area (in Hectares)	2.77
Total Built-up area in Processing Area (in Square meters), as informed	167240.23 Sq.mtr.

by the developer.			
Total Built-up area	Building/ Tower/ Block/Pl ot No.	No. of floors	Total built- up area (in Sq.mt.)
	Block 3	3 Basements +G+ 10+Terrace Floors	104708.49
	Block 4	2 Basements+ G+ 10+ Terrace Floors	62531.74
	Total		167240.23
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Building/ Tower / Block/ Plot No.	No. of floors	Total built- up area (in Sq.mt.)
	Block 4	2 Basements+ G+ 3 rd to 10 th Floors +Terrace	52579.70
	Total		52579.70
Balance Built-up Processing Area after demarcation.	114660.53 Square meter.		
Whether minimum built-up processing area norms fulfilled after demarcation?	Yes		
Details of social or commercial infrastructure and other facilities proposed to be used by IT/ ITES business engaged in proposed NPA.	The Developer confirmed that while assessing the tax liability all social and common infrastructure facilities built up in the processing and proposed non-processing area and they have refunded the entire amount and submitted No Due Certificate from the Specified Officer.		
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 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 proposed building was constructed prior to notification of SEZ, hence the Developer has not availed tax/duty benefits for construction. The Developer has refunded an amount of Rs.1,07,195/- (Rupees One lakh seven thousand one hundred ninety five only) towards the duty/tax exemption availed for the area proposed to be demarcated and the common facilities vide Challan No.361832 dated 30.05.2024. The Specified Officer has also issued No Due Certificate on 30.05.2024 (copy enclosed)		
Access Control Mechanism for	The Developer has confirmed that they will		

movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.				maintain the appropriate access control mechanisms for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area					
Total Exports & Imports for the last 5 years (Rs. in crore)									
2019-2020		2020-2021		2021-2022			2022-2023		2023-2024
Export	Import	Export	Import	Export	Import	Export	Import	Export	Import
754.34	35.40	1352.51	18.71	2203.34	63.74	2472.20	66.57	1202.06	55.30

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

- No Dues Certificate from the Specified Officer.
- Undertaking for payment of additional duty liability, if any and for not availing tax benefits for operation and maintenance of common infrastructure.
- Chartered Engineer Certificate.
- Proof of payment of duty benefits.

Recommendation by DC, CSEZ: -

The proposal of M/s. RGA Infrastructure, Developer for demarcation of 52579.70 sq.mtr. built-up area as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 read with Instruction No.115 dated 09.04.2024, is recommended and forwarded for consideration of BoA.

120.19(iii) 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 Mandal, Ranga Reddy District, Telangana for demarcation of their SEZ under Rule 11 B of SEZ (Fifth Amendment) Rules, 2023 – VSEZ.

Particulars	Details
1. Name & Address of Developer	M/s. Divyasree Tech Park Contractors Pvt. Ltd.
2. Letter of Approval & Date	F.2/304/2006-SEZ Dated: 14.12.2017
3. Date of notification	6 th September 2013
4. Name of sector for which approval has been given	Sector Specific SEZ for IT/ITES at Manikonda Village, Rajendra Nagar Mandal, Ranga Reddy, Dist- Telangana Developed by Lanco Hills Technology Park Pvt. Ltd. – IT/ ITES –SEZ
5.Total Notified land area of SEZ (in hectare)	12.43 Ha
6.Total area of- (i)Processing area- (ii)Non-Processing area-	12.43 Ha 0.00 Ha
7.Details of Built up area: (i)No. of towers with built-up area of each tower (In sqmtr)	4 Buildings Tower P2-1,15,409.18 sqmtr, PEB-01-5627.87 sqmtr,

(ii)Total Built up area (In sqmtr)	PEB-03-3265.50 sqmtr IT-06-57016.41 sqmtr 1,81,318.96 Sq.Mtrs.																																										
8.Total Built up area in- (i)Processing area- (ii)Non-Processing area-(In Sqmtrs) ;	1,81,318.96 Sq.Mtrs. 0.00																																										
9.Total numbers of floors in the building wherein demarcation of NPA is proposed	Tower P2 (Part)- 12 Floors , Tower PEB-01- 3 Floors , Tower PEB-03- 2 Floors Total Area- 61879.85 Sqmtrs																																										
Floor wise details are as below:- Area details of Tower P 2 (Part)	<table border="1"> <thead> <tr> <th>S.N.</th> <th>FLOOR PLAN</th> <th>GROSS BUA (SQM)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>BASEMENT Cellar-4 Cellar-3 Cellar-2 Cellar-1 Cellar-0</td> <td>23618.75</td> </tr> <tr> <td>2.</td> <td>Ground Floor- South Wing</td> <td>1996.58</td> </tr> <tr> <td>3.</td> <td>First Floor- South Wing</td> <td>1557.97</td> </tr> <tr> <td>4.</td> <td>Second Floor- South Wing</td> <td>3072.87</td> </tr> <tr> <td>5.</td> <td>Third Floor- South Wing</td> <td>3073.11</td> </tr> <tr> <td>6.</td> <td>Fourt Floor- South Wing</td> <td>3073.11</td> </tr> <tr> <td>7.</td> <td>Fifth Floor- South Wing</td> <td>3073.11</td> </tr> <tr> <td>8.</td> <td>Sixth Floor- South Wing</td> <td>3074.37</td> </tr> <tr> <td>9.</td> <td>Eighth Floor- North wing</td> <td>2611.6</td> </tr> <tr> <td>10.</td> <td>Ninth Floor- North wing</td> <td>2611.6</td> </tr> <tr> <td>11.</td> <td>Tenth Floor- North wing</td> <td>2611.81</td> </tr> <tr> <td>12.</td> <td>Eleventh Floor- North wing</td> <td>2611.6</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>52986.48</td> </tr> </tbody> </table>	S.N.	FLOOR PLAN	GROSS BUA (SQM)	1.	BASEMENT Cellar-4 Cellar-3 Cellar-2 Cellar-1 Cellar-0	23618.75	2.	Ground Floor- South Wing	1996.58	3.	First Floor- South Wing	1557.97	4.	Second Floor- South Wing	3072.87	5.	Third Floor- South Wing	3073.11	6.	Fourt Floor- South Wing	3073.11	7.	Fifth Floor- South Wing	3073.11	8.	Sixth Floor- South Wing	3074.37	9.	Eighth Floor- North wing	2611.6	10.	Ninth Floor- North wing	2611.6	11.	Tenth Floor- North wing	2611.81	12.	Eleventh Floor- North wing	2611.6		TOTAL	52986.48
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PEB-01	<table border="1"> <thead> <tr> <th>S.N.</th> <th>FLOOR PLAN</th> <th>GROSS BUA (SQM)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Ground Floor</td> <td>1983.19</td> </tr> <tr> <td>2.</td> <td>First Floor</td> <td>1822.34</td> </tr> <tr> <td>3.</td> <td>Second Floor</td> <td>1822.34</td> </tr> <tr> <td></td> <td>TOTAL</td> <td>5627.87</td> </tr> </tbody> </table>	S.N.	FLOOR PLAN	GROSS BUA (SQM)	1.	Ground Floor	1983.19	2.	First Floor	1822.34	3.	Second Floor	1822.34		TOTAL	5627.87																											
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PEB-03			
	S.N.	FLOOR PLAN	GROSS BUA (SQM)
	1.	Ground Floor	1708.90
	2.	First Floor	1556.60
	TOTAL	3265.50	
10.Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	61,879.85 Sq.Mtrs.		
11.How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	We are Demarcating Tower P2 (Part)- 12 Floors , Tower PEB-01- 3 Floors , Tower PEB-03- 2 Floors		
	Building Details	Net BUA (SqMtrs)	
	Tower P2(Part)	52986.48	
	PEB-01 – Entire Building	5627.87	
	PEB-03- Entire Building	3265.50	
	Total	61879.85	
12.Total Duty benefits and tax exemption availed on the built area proposed to be demarcated as NPA, as per chartered Engineers certificate (In Rupees crore)	Rs. 24.59/- Crore		
13.Whether Duty benefits and tax exemption availed has been refunded and NOC from Specified officer has been obtained (Please enclose NOC from Specified officer)	Yes, the duty benefits and tax exemption availed as mentioned above has been refunded and NOC from Specified Officer has been obtained.		
14.Reasons for demarcation of NPA:	<p>As you are aware that most of the floors are lying vacant in Tower P2, PEB-1 and PEB-3 long due to multiple factors including sunset date for Income tax benefit, thereafter Covid-19 pandemic and WFH facility available to the units.</p> <p>Therefore, we have not been able to get SEZ clients inspite of our wholehearted efforts and hence our management decided to demarcate vacant building as Non-processing area for the purpose of IT/ITES Units, so that we can lease the same to Domestic units who does not wish to set up as SEZ Unit.</p>		

15.Total remaining built-up area (in sqmtr)	Balance Built Up Processing area after Demarcation: 1,19,439.11 Sq.Mtrs.
16.Whether 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:	Our management has decided to demarcate vacant building as Non-processing area for the purpose of IT/ITES Units, so that we can lease the same to Domestic units who does not wish to set up as SEZ Unit.

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

- No Dues Certificate from the Specified Officer.
- Undertaking for payment of additional duty liability, if any and for not availing tax benefits for operation and maintenance of common infrastructure.
- Chartered Engineer Certificate.
- Proof of payment of duty benefits.
- NoC from the Developer.

Recommendation by DC, VSEZ: -

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

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

1	Name & Address of the SEZ	M/s. Gigaplex Estate Private Limited., Raheja Tower, Plot No. C-30, Block 'G', Bandra Kurla Complex, Bandra (E), Mumbai-400051.
2	Letter of Approval No. and Date	F.1/5/2011-SEZ dated 06.01.2012
3	Date of Notification	11th June, 2013
4	Name of the Sector of SEZ for which approval has been given	IT/ITES
5	Total Notified Area of SEZ	8.04 Hectares
6	Total area of – (i) Processing Area (ii) Non Processing Area	8.04 Hectare Nil
7	Detail of Built-up Area : (i) No. of towers with built-up area of each tower (in sq. mtr.)- Total No. of Tower 5	(i) No. of towers with built-up area of each tower (in Square meter) – Total No. of Tower 5 (five) in the SEZ. BUA as per following table

	(five) in the SEZ. BUA as per following table.	Sr. No.	Bldg No. /Tower Nos.	Total No. of Floors	BUA as per Approved plan Sq.mtrs
		1	2	Basement + Stilt + 2 Parking + 11 Office floors	80,860.54
		3	3	Basement + Stilt + 2 Parking + 13 Office floors	79,546.77
		3	4	Basement + stilt + 2 Parking + 13 Office floors	99,051.81
		4	5	Basement + Stilt + 8 Office Floors	37,352.16
		5	6	Basement + Stilt + 9 Office Floors	38,683.09
				Total	3,35,494.37
		Total built up area -			
335,494.37 Square meter					
** Bldg. No. 5 total built up area 37352.16 sq. mtr. demarcated in the 118 th BOA meeting held on 06.02.2024					
8	Total Built up area in	(i) Processing area = 335,494.37 Square meter			
		(ii) Non-Processing area – Not Applicable			
9	Total number of floors in bldg. wherein demarcation of NPA is proposed :				
		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. 04 - Basement + Stilt + 2 parking + 13 Office Floors (TOTAL BUA of bldg. No. 04 is 99,051.81 Sq.mtr.)		
10	Total number of floors proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	Sr. No.	Building No.	No. of floors	
		1	Bldg. No. 02	Two Office Floor (1st and 3 rd Office Floor)	
		2	Bldg. No. 04	Six Office Floors (5 th , 8 th , 9 th , 11 th , 12 th and 13 th Office Floors)	

11	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. 02	9,121.10 Square meter
		2	Bldg. No. 04	24,713.18 Square meter
12	Total Built Up area already applied / approved for demarcation of NPA for setting up of Non SEZ IT/ITES Units in the IT/ITES SEZ	Building no. 5 [8 floors] = 37,352.16 sq. mtr. approved in the 118 th BOA meeting held on 06.02.2024		
13	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in Rs. Crores)	42.16 Crores		
14	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained (Please enclose NPC from Specified officer)	Yes. Total exemption and benefits availed and refunded is Rs. 42,16,90,442.30. Annexure I attached for reference Specified Officer has furnished the NOC vide letter no. SEZ1-15/7/2024-CUSTOMS-SEEPZ-Mumbai/06969 dated 06.06.2024.		
15	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.		
16	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	79,546.77 sq.mtr.
		3	Bldg. No. 04	74,338.63 sq.mtr.
		4	Bldg. No. 06	38,683.09 sq.mtr.
17	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules 2006	Yes		
18	Purpose and usage of such demarcation of NPA	For leasing to Non-SEZ IT/ITES Clients		

➤ **Repayment of Tax benefits:**

They have refunded an amount of Rs. 42,16,90,442.30 towards the exemption and benefits availed calculated as per principle under Rule 11B (5) (i) and 11B (5) (ii) and the clarification issued vide Instruction no. 115 dated 9th April 2006. They further undertake to pay, any additional amount, which would be found payable at a later date with respect to the current proposal for the demarcation of built up area as Non-Processing Built up area.

➤ **Access Control Mechanism:**

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

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

Recommendation by DC, SEEPZ-SEZ: -

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

120.20: Request for Co-developer status (1 proposal)

120.20(i) Proposal of M/s. GGG Construction 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 – NSEZ.

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
		2019-20	541.20	2.29
		2020-21	424.68	0.79
		2021-22	830.21	12.58
		2022-23	1151.31	2.70
		2023-24	1114.09	0.00
	(iv). Total Employment (In Nos.)	3202Nos.		
7.	Name of the proposed Co-developer	M/s. GGG Construction 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 (4 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 (4 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 proposed co-developer is Rs.100.78 lakhs as on 22.05.2024. Though, total net-worth of the partners of the LLP is Rs. 19765.67 lakhs as on 31.03.2023.		
12.	Date of the Co-developer agreement	23.05.2024.		

Recommendation by DC, NSEZ: -

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

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

120.21(i) Request of M/s. Harman Connected Services Corporation India Private Limited, Co-Developer in Manyata Embassy Business Park SEZ for partial surrender of built-up area to the Developer – CSEZ.

Area (in Hectares) : 24.1017
Date of Notification : 16.11.2006, 06.03.2012 & 29.08.2023
Date of operationalized : 10.01.2007
No. of Units : 27
Exports (2023-2024) : Rs. 19,901.00 crore
Total built-up area : **8,77,024.14 Sq.mtr.**

Name of the Co-Developer : M/s. Harman Connected Services Corporation India Private Limited
LoA No. & Date of Co-Developer : F.2/96-2005-EPZ dated 23rd May 2008 for developing infrastructure facilities in the SEZ

Present Request (Co-Developer) : Partial surrender of built-up area admeasuring 33140 sq.ft. by M/s. Harman Connected Services Corporation India Private Limited, Co-Developer.

At present the Co-Developer is having a built-up area of 66,280 sq.ft. at 2nd & 3rd Floors of Block-C4 in the SEZ. Now, they have requested for surrender of 33,140 sq.ft. built-up area at 3rd Floor. In this regard, they have entered into a Co-Developer agreement dated 21st May 2024 with the Developer for the remaining area of 33,140 sq.ft.

Observation : The Co-Developer has submitted the following documents in connection with surrender of the said area:-

- “No Objection Certificate” issued by M/s. Manyata Promoters Private Limited, the Developer for surrender of space.
- “No Due Certificate” issued by the Specified Officer.
- Copy of Co-Developer agreement dated 21.05.2024 for the remaining area.

Recommendation by DC, CSEZ: -

The request of M/s. Harman Connected Services Corporation India Private Limited for surrender of 33,140 sq.ft. built-up area to the Developer is recommended for consideration of BoA.

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

120.22(i) Request of M/s. Phoenix Spaces Pvt. Limited for further extension of the validity period of formal approval, granted for setting up of IT/ITES SEZ at Sy. No. 286 & 287, Puppalguda beyond 30.3.2024. – VSEZ.

Name of the Developer : M/s. Phoenix Spaces Pvt. Ltd
Sector : IT/ITES
Location : Sy. No. 286 & 287, Puppalguda Village, Rajendra Nagar Mandal, Ranga Reddy District, Telangana
Extension : Formal approval to the developer was granted on 31.03.2017. The Developer has been granted 4 extensions upto 30.03.2024. The SEZ stands notified as on date.
Request : Extension of validity of LoA for a further period from 31.03.2024 to 30.03.2025

Present Progress: -

(a) Details of Business plan:

S. No.	Type of cost	Proposed Investment (Rs. in Crores)	
		(Before de-notification For an extent of 3.46 ha)	(After de-notification For a single tower in an area of 0.62 ha)
1	Project Cost		
	Total	616	180

S. No.	Type of cost	Proposed Investment (Rs. in Crores)	
		Before De-notification	After de-notification
1	Project Cost	616	180
Break- up			
A	Land/ JDA Cost	60	NA
B	Development / Construction Cost	540	180
C	Finance cost	16	NA
D	Taxes	-	-
	Total	616	180

(b) Incremental investment since last extension:

S. No.	Type of cost	Total Investment made so far (Rs. in Crores) upto 31.01.2024	Incremental investment (Rs. in Crores) since last extension

1	Development cost	105.23	22.67
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(c) Details of physical progress till date:

S. No.	Authorized activity	% Completion	% Completion during last one year	Deadline for completion of balance work
1.	Project Development	58.46%	12.59%	30 th March, 2025

Detailed reasons for delay: They have constructed a tower comprising 6,81,406 sft which is ready to occupy, but there are no takers for IT/ITES space and final finishing works are in progress. They are facing it very challenging to lease out the space to IT/ITES SEZ units. They are still confident that due to the proposed new SEZ amendments, the demand for IT/ITES SEZ will once again increase and they will be in a position to lease out the space and make the SEZ operational.

Recommendation of DC, VSEZ: -

The request of the Developer for an extension of the validity of the Letter of Approval for a further period of one year from 31.03.2024 to 30.03.2025 (5th extension) is recommended for consideration of the BoA.

120.23: Request for extension of LoA of Unit (1 proposal)

Rule position:

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

120.23(i) Request of M/s. Alaya International Private Limited in M/s. FAB City SPV (India) Pvt. Ltd. SEZ for extension of LOA beyond 25.09.2023 for extension up to 25.09.2024 – VSEZ.

LoA issued on (date) : 26.09.2019

Nature of business of the Unit : IT & ITES, System Integration/Implementation, Consulting, Data Center Services, Electronics and Related Chemistry Development

No. of Extensions : 3 extensions by DC, VSEZ

LOA valid upto : 25.09.2023

Request : For further extension for one year upto 25.09.2024

Present Progress:

(a) Details of Business plan:

Sl. No.	Type of Cost	Proposed Investment (Rs. in Crores)
1	Land Acquisition	0.60
2	Site Cleanup	0.40
3	Building Construction Costs (So Far)	0.60
4	Building Construction Costs (Future Investment)	2.00
5	Electrical Works (Total)	0.10
6	Goods (Already Procured)	1.50
	Total	5.20

(b) Incremental Investment made so far and incremental investment since last extension:

Sl. No.	Type of Cost	Total investment made so far (In Rs crores)	Incremental Investment since last extension (in Rs crores)	Total investment made till date
1	Total Investment	3.10	0.02	3.12
	Total	3.10	0.02	3.12

(c) Details of physical progress till date:-

S. No.	Activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Building Completed (Multipurpose Shed)	100	5	---
2	Building to be completed (Office Space)	10	0	December 2025

Detailed reasons for delay: Their imported goods were held by customs for 6 years due to valuation and are to be cleared to SEZ. They are trying everything at their disposal to start the operations as soon as possible by September 2024.

Additional Information:

- The material has been held at Customs, ICD Sanath Nagar due to assumption of under valuation of goods by importer from US which were procured in auctions.
- The Customs authorities at ICD Sanath Nagar has opened all the containers for first check and confiscated after obtaining permission to set up SEZ unit. The Tribunal has passed a favorable Order to produce all the purchase receipts which were produced as in order. But the Customs are still reluctant to release the goods which will result in approaching the Hon'ble High Court of Telangana under Article 226.
- The unit has constructed a Multi-purpose shed and they would be starting commercial operations before September, 2024.
- As the unit is eagerly waiting for the material to be cleared by Customs at ICD Sanath Nagar, they could make only 60% of the total proposed investment.
- The unit would start commercial operations before September, 2024 and the balance work would be completed by December, 2025.

Recommendation by DC, VSEZ: -

DC, VSEZ has recommended the request of extension of LOA for a period of one year up to 25.09.2024.
