

No. K-43019/19/2024-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

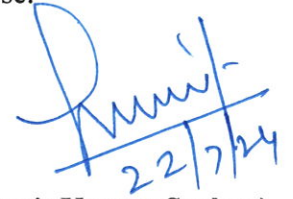
Vanijya Bhawan, New Delhi
Dated the 22nd July, 2024

OFFICE MEMORANDUM

Subject: 121st Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 26th July, 2024 – Supplementary Agenda - regarding.

The undersigned is directed to refer to this Department's O.M. of even number dated 16th July, 2024 on the subject cited above and to inform that the 121st meeting of the BoA for SEZs is scheduled to be held on 26th July, 2024 at Hyderabad under the Chairmanship of Commerce Secretary in hybrid mode. The Supplementary Agenda has also been hosted on the website: www.sezindia.gov.in.

2. **The Supplementary Agenda for the 121st meeting of the BoA for SEZs is enclosed herewith.**
3. All the addresses are requested to kindly make it convenient to attend the meeting.
4. The meeting link of the aforesaid meeting will be shared in due course.


22/7/24

(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 for the 121st meeting of the Board of Approval for Special Economic Zones to be held on 26th July, 2024

121.10: Request for setting up of new SEZ/FTWZ (1 proposal)

121.10(i) Request of M/s. NDR Infrastructure Private Limited for In-principle approval for setting up an FTWZ at Veral Village, Mandangad Taluka, Dist. Ratnagiri, Maharashtra – SEEPZ.

As per DoC's letter dated 07.01.2019, the documents/conditions required for setting up of a Special Economic Zone/ Free Trade Warehousing Zone in terms of the SEZ Act, 2005 and SEZ Rules, 2006, and the status thereof are as below:

S. No.	Conditions /Documents required	Status
A.	Documents required for setting up of SEZ in terms of Rule 3 of SEZ Rules, 2006:	
(i)	Completed Form-A (with enclosures) <p style="margin-left: 40px;">a. Total Proposed investment : Rs.727.08 Crores</p> <p style="margin-left: 40px;">b. FDI (in US \$) : Nil</p> <p style="margin-left: 40px;">c. Proposed Exports (in 5 years) : Not submitted</p> <p style="margin-left: 40px;">d. Employment (in Nos.) : 10,000 (Both Direct & Indirect)</p>	Yes, provided
(ii)	DC's Inspection Report	Not submitted
(iii)	State Government's Recommendation	Yes, provided The Joint Secretary, Industries, Energy & Labour Deptt., Govt. of Maharashtra vide letter dated 04.07.2024 has recommended the proposal for In-principle Approval.
(iv)	Recommendation for National Security Clearance (NSC) from Ministry of Home Affairs as per Rule 3 of SEZ Rules, 2006.	DC has informed that as per the revised guidelines of MHA NSC is not required. Self-declaration by the Developer has been provided.
B.	Minimum area requirement (50 Ha for multi-sector) in terms of Rule 5 of SEZ Rules, 2006.	The Developer has proposed Processing Area of Approx. 50 Ha (125 Acres).

C.	Details to be furnished in terms of Rule 7 of SEZ Rules, 2006:	
(i)	Certificate from the concerned State Government or its authorised agency stating that the Developer has: <ul style="list-style-type: none"> • Legal Possession, and • Irrevocable rights to develop the said area as SEZ, and • That the said area is free from all encumbrance. 	Not submitted
(ii)	Whether the Developer has leasehold right over the identified area. The lease shall be for a period not less than twenty years.	
(iii)	The identified area shall be Contiguous, Vacant and No thoroughfare.	

Rule position for grant of Letter of Approval for setting up of an SEZ/FTWZ: -

Rule 6. Letter of Approval to the Developer. –

(1) The Central Government shall, within a period of thirty days of the communication received by it under clause (a) or clause (b) of sub-section (9) of section 3 of the Act grant following approvals:-

*(a) **formal approval** in the cases where land is in possession of the developer in Form-B to the person or the State Government concerned or in Form C, if the approval is for providing infrastructural facilities in the Special Economic Zone, incorporating additional conditions, if any, specified by the Board while approving the proposal;*

*(b) **in-principle approval** in other cases in Form B-1 to the person or the State Government concerned, incorporating additional conditions, if any, specified by the Board while approving the proposal.*

Recommendation by DC, SEEPZ SEZ: -

DC SEEPZ has recommended the proposal for its consideration by the BoA.

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

121.11(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 - MEPZ.

M/s. Infopark Properties Limited was issued a Letter of Formal Approval No. F.2/708/2006-SEZ dated 20th August 2008 for setting up of a Sector Specific SEZ for IT/ITES in Paramount Plaza, II Floor, 47 Mahatma Gandhi Road, Chennai 600034, Tamil Nadu. It 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 38,007.61 Sq.mtr. built-up area as non-processing area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules 2023. As regards reasons, 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 SEZ are as under:-

Area (Hectares)	: 10.24.225 Ha
Date of Notification	: 23.01.2009
Date of commencement of operation	: 06.06.2011
No. of Units	: 42
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	INFOPARK PROPERTIES LIMITED		
Address of SEZ	HARDY TOWER, GROUND FLOOR, RAMANUJAM INTELLION PARK, RAJIV GANDHI SALAI (OMR), TARAMANI, CHENNAI 600113, TAMILNADU		
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 (in Sq.mtrs)
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	7 Blocks (Block A, Block B, Block C, Block D, Block E, Block		

constructed in processing area	F & Utility Block and Basement)	
Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	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)	
	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	3,873.10
	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
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 which will remain common after demarcation	<ol style="list-style-type: none"> 1. DG set 2. Chillers 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 	
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.	As per Chartered Engineer Certificate, the Developer has paid their duties of Rs. 63,93,22,440.00 (Rupees Sixty Three Crore Ninety Three Lakhs Twenty Two Thousand Four Hundred and Forty only) on 15.07.2024. No Objection Certificate has been issued by Specified Officer on 15.07.2024. Certificate for refund of duty as per Rule 11B signed by Specified officer and countersigned by Development Commissioner (enclosed).	

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

- a. No Dues Certificate from the Specified Officer.
- b. Undertaking.
- c. Chartered Engineer Certificate.
- d. Proof of payment of duty benefits.

Recommendation by DC, MEPZ SEZ: -

The proposal of M/s. Infopark Properties Limited, the 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 for consideration of BoA.

121.11(ii) Request of M/s. DLF Cyber City Developers Limited, developer of IT/ITES SEZ at Sector- 24 & 25A, DLF Phase-III, Gurugram (Haryana) for demarcation of a built-up Processing Area of SEZ into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024 – NSEZ.

M/s. DLF Cyber City Developers Limited had been granted LOA No. F.2/126/2006-EPZ dated 25.10.2006 for setting up of IT/ITES SEZ. It was notified over 10.30 hectare area at Sector-24 & 25A, DLF Cyber City, Distt-Gurugram (Haryana) vide Gazette Notification S.O.280(E) dated 13.04.2007 & subsequent Notification No. S.O. 586(E) dated 12.03.2010. The said SEZ is operational w.e.f. 05.11.2007. M/s. DLF Assets Ltd. had been granted LOA No.F.2/126/2005-EPZ dated 01.05.2007 & subsequent LOA dated 01.06.2009, as a Co-developer of the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) for “Developing, operating and maintaining various kinds of infrastructure facilities”.

M/s. DLF Cyber City Developers Limited, Developer & M/s. DLF Assets Limited, Co-developer jointly vide letter dated 09.07.2024 had submitted a proposal for demarcation of built-up Processing Area ‘**5544.827 Sq.mt. at 7th floor, Block-A, 8th floor, Block-B & 8th floor, Block-C, Building No. 6**’ into the Non-Processing Area, for allowing to setup the operation of Non-SEZ IT/ITES Units to operate from such demarcated area, in terms of Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024. The developer has submitted revised application in the format as prescribed by DoC vide Instruction No. 115 dated 09.04.2024. Details are as under:-

S. N.	Particulars	Details
1.	Name and address of the Developer	M/s. DLF Cyber City Developers Limited, Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana).

2.	Letter of Approval No. and date.	LOA No. F.2/126/2005-EPZ dated 25.10.2006.		
3.	Date of Notification	13.04.2007 & 12.03.2010		
4.	Name of the sector of SEZ for which approval has been given.	IT/ITES		
5.	Total Notified land area (in Hectares)	10.30 hectare		
6.	Total land area of SEZ: (i). Processing Area (ii). Non-Processing Area	Land area 10.30 hectare.		
7.	Details of Built-up area in Processing Area: (i). No. of towers with built-up area in each tower (in Square meter)	Building / Tower / Block No.	No. of floors	Total built-up area (in Sqmt.)
		Building No. 6 [Block-A]	LG+9	17844
		Building No.6 [Block-B]	LG+11	24373
		Building No.6 [Block-C]	LG+13(14)	23147
		Floors Parking	-	7345
		Basements of Building No. 6 (Block A, B & C)	B(1 – 3)	29268
		Building No.14 [Block-A]	G+9	16037
		Building No.14 [Block-B]	G+16(17)	28490
		Building No.14 [Block-C]	G+18(19)	50418
		Building No.14 [Block-D]	G+19(20)	57298
		Floors Parking	-	49584
		Basements of Building No.14 (Block A,B,C & D)	-	83298
			Total:	387102
			Building No.6 (Block A,B &C): Building No.14 (Block A,B,C & D):	101977 Sqmt. 285125 Sqmt.
		8.	Total Built-up area in:	Processing Area: 387102 Sqmt. Non-Processing Area: Nil
9.	Area already demarcated as NPA:	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
		Building No. 6 [Block-A]	5 th , 8 th & 9 th floor	5848.623
		Building No. 6 [Block-B]	4 th & 9 th floor	4019.494
		Building No. 6	5 th , 7 th & 9 th	4756.617

		[Block-C]	floor	
		Building No. 14	7 th & 15 th floor	4244.10
		[Block-B]		
		Total:	-	18868.83
		(As approved by BoA in its meeting held on 06.02.2024)		
10.	Remaining Built-up Processing Area:	368233.17 Sqmt.		
11.	Total number of floors in building wherein demarcation of NPA is proposed:	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
		Building No. 6 [Block-A]	7 th floor	1949.541
		Building No. 6 [Block-B]	8 th floor	2009.747
		Building No. 6 [Block-C]	8 th floor	1585.539
		Total:	-	5544.827
12.	Remaining Built-up Processing Area after instant proposed demarcation.	362688.343 Square meter.		
13.	Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B.	The developer has mentioned that the built-up floor area is lying vacant.		
14.	Whether application in the format prescribed vide Instruction No. 115 dated 09.04.2024, has been submitted.	Yes.		
15.	Whether copy of Chartered Engineer Certificate has been submitted?	Yes. Chartered Engineer Certificate dated 08.07.2024 of Shri Chaitanya Jee Srivastava, Chartered Engineer Membership No. M-163947-6.		
16.	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate.	As per Chartered Engineer Certificate dated 08.07.2024 of Shri Chaitanya Jee Srivastava, Chartered Engineer, an amount of Rs.65.54 lakhs of tax / duty benefits to be paid by the developer on account of area proposed to be demarcated as NPA as well as common infrastructure, social or commercial infrastructure and other facilities.		
17.	Status of refund of applicable tax / duty benefits availed on the built-up area proposed to be demarcated as NPA.	The developer has informed that they have worked out attributable duty / tax benefits availed on the area proposed for demarcation in terms of the instruction / clarifications issued by MoC and the same has been		
18.	Status of refund of applicable tax / duty benefits availed on the	paid Rs.65,53,982/- under TR-6 /GR-7 Nos. 04/24-25, 05/24-25 & 06/2024-25 all dated 09.07.2024 post		

	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.	clarification by independent Chartered Engineer as well as Customs official.
19.	Whether 'No Dues Certificate' of Specified Officer has been submitted?	Yes. Copy of 'No Dues Certificate' issued by Specified Officer vide F.No. CUS/DCCDL/SEZ/MISC/03/24/34 dated 09.07.2024 has been submitted. Specified Officer has mentioned that the developer has already deposited the due duty / taxes for the entire common infrastructure facilities of the said SEZ at the time of demarcation of 18868.83 Sqmt. for Rs.34,65,50,772/-. Now, the developer has paid only tax benefits attributed
20.	Whether Certificate of Specified Officer in prescribed format, confirming refund of duty as per provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09.04.2024, has been submitted?	Yes. Certificate in prescribed format duly signed by the Specified Officer has been submitted. The same has to be countersigned by DC, NSEZ for forwarding the same to DOC.
21.	Whether required Undertaking has been submitted:	Yes.
22.	Whether Non-Processing Area proposed for demarcation exceeding 50% of total built-up area	No
23.	Whether minimum built-up processing area norms fulfilled after demarcation?	Yes
24.	Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer / co-developer has mentioned that they will maintain the appropriate access control mechanisms to ensure adequate screening of movement of persons as well as goods, in SEZ premise for the SEZ unit and the businesses engaged in IT/ITES services in the proposed non-processing areas.
25.	Reasons for demarcation of NPA	The developer has informed that the built up floor area is lying vacant due to multiple factors including sunset date of income tax, Covid-19 pandemic and WFH facility available to the units.
26.	Purpose and usage of such demarcation of NPA.	To demarcate the vacant building's floor(s) as NPA so that they can lease the same to DTA units in IT/ITES businesses.

The BoA in its 118th meeting held on 06.02.2024 [Item No. 118.19(xi)] had approved the proposal M/s. DLF Cyber City Developers Limited, Developer for demarcation of built-up

processing area admeasuring 18868.83 Square meter built-up area in Building No.6 & Building No.14 of the IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana), into Non-Processing Area, in terms of Rule 11B of SEZ Rules, 2006. This approval was subject to refund of tax / duty in respect area proposed to be demarcated as well as refund of tax / duties in respect of common infrastructure etc. and required undertaking.

In this regard, the Developer had deposited applicable tax / duties of Rs.Rs.34,65,50,772/ -on the basis of Chartered Engineer's certificate and obtained No Dues Certificate from Specified Officer. Accordingly, Chartered Engineer Certificate, 'No Dues Certificate' of Specified Officer and Undertaking submitted by the Developer has been forwarded for further necessary action. Now, the developer has submitted proposal for demarcation of additional 5544.827 Sq.mt. built-up Processing Area as Non-Processing Area.

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

- a. No Dues Certificate from the Specified Officer.
- b. Undertaking.
- c. Chartered Engineer Certificate.
- d. Proof of payment of duty benefits.

Recommendation by DC, Noida SEZ: -

The proposal has been examined and keeping in view that M/s. DLF Cyber City Developers Limited, Developer has refunded all duty benefits & tax exemption availed on the proposed area as well as common facilities and obtained 'No Dues Certificate' from Specified Officer, the proposal for demarcation of '5544.827 sqmt. built-up Processing Area at 7th floor, Block-A, 8th floor, Block-B & 8th floor, Block-C, Building No. 6 of the IT/ITES SEZ at Sector-24 & 26A, DLF Phase-III, Gurugram (Haryana), into the Non-Processing Area, is recommended for consideration by the BoA in terms of Rule 11B of the SEZ Rules, 2006, read with Instruction No. 115 dated 09.04.2024.

**121.12: Request for extension of validity of formal approval/In-principle approval
(3 proposals)**

Rule position for extension of formal approval/In-principle approval: -

Rule 6. Letter of Approval to the Developer. –

(2)(a) The letter of approval (formal approval) of a Developer granted under clause (a) of sub-rule (1) shall be valid for a period of three years within which time at least one unit has commenced production and the Special Economic Zone become operational from the date of commencement of such production.

Provided that the Board may, on an application by the Developer or Co-Developer, as the case may be, for reasons to be recorded in writing extend the validity period.

(b)The letter of approval (in-principle approval) of a Developer granted under clause (b) of sub-rule (1) shall be valid for a period of one year within which time, the

Developer shall submit suitable proposal for formal approval in Form A as prescribed under the provisions of rule 3:

Provided that the Board may, on an application by the Developer for reasons to be recorded in writing, extend the validity period:

121.12(i) Request of M/s. Google Connect Services India Private Limited for further extension of the validity period of formal approval, granted for setting up of IT/ITES SEZ at Telangana beyond 29.08.2024 - VSEZ.

Name of the Developer : M/s. Google Connect Services India Private Limited
Sector : IT/ ITES
Location : Plot No 8B, Sy. No. 115/3, 115/5, 115/7 and 115/35, Nanakramguda village, Serilingampally Mandal, Ranga Reddy District, Telangana – 500081
LoA issued on (date) : 30.08.2019 (Formal Approval)
No. of Extensions : Two extensions granted
LoA valid upto (date) : 29.08.2024
Request : For further extension up to 29.08.2027

Present Progress:

a. Details of Business plan:

Sl. No.	Type of Cost	Proposed Investment (Rs. in crores)
1	Land Cost	34.82
2	Construction Cost	2854.50
	Total	2889.32

Note: The Developer wish to mention that while making the application for the Formal Approval in April 2019, the budget of the SEZ project was estimated Rs. 1,147.44 Crores. However, considering the change in specification & price escalation, the revised Budget estimate is Rs. 2,889.32 Crores.

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) up to 31 st May 2023.	Incremental Investment since last extension (in Rs crores)	Total investment made so far (In Rs crores) up to 31 st May 2024.
1	Land Cost	34.82	--	34.82
2	Material Procurement	--	--	--
3	Construction	261.1*	52.41	313.51
4	Construction	--	96.19**	96.19

	Cost			
	Total	295.92	148.60	444.52

Note:

- * Excavation, Design and Architect and other charges for Rs 261.10 Crores incurred without any claim of exemption from duties and taxes
- ** Construction Preliminary Cost for Rs. 96.19 Cores incurred without any claim of exemption from duties and taxes

c. Details of physical progress till date:-

S. No.	Activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Excavation and Ground leveling	100%	—	Excavation Works are completed
2	Civil Structure	17%	17%	

d. Time Frame to Complete the project:-

S. No.	Activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Excavation/ Ground up	100%	—	Deadline NA as works are completed
2	Civil Structure	17%	17%	21-Aug-26
3	Building Envelope	0%	0%	01-Sep-27
4	Mechanical			07-Jul-27
5	Electrical			07-Jul-27
6	Plumbing Works			07-Jul-27
7	Warm shell finishes			01-Sep-27
8	Fit-out space			13-Dec-27

Detailed reasons for delay:

Due to delay in Gazette Notification (dated 12.10.2022); the Developer obtained the necessary approvals for the commencement of construction activity only in February, 2023. Hence, the main construction work started only after obtaining the approvals. As per the schedule, the total construction work shall be completed by December 13, 2027.

Reasons for stretched deadlines to complete the project: -

- a. The company is setting up a state of art sector specific IT/TES SEZ in an area of 2.90 Ha which will facilitate world class infrastructure and plug & play office to upcoming SEZ units.

b. The proposed SEZ campus shall have a built up space of 3.4 million sft. The development of SEZ campus shall be in three phased namely Structure, Service and Building Envelope & Interior Fits outs.

c. Whole of 3.4 million sqft of built up area shall be developed as a single building, instead of multiple blocks and accordingly, the SEZ campus becomes operational only when the building is ready from all aspects. The proposed building is totally different from other SEZ buildings which are developed in multiple blocks and becomes operational block wise.

Additional information: -

The Specified Officer vide letter dated 05.07.2024 has stated that he had visited the SEZ on 4.7.2024 along with the Authorized Officer and reviewed the progress of the development at the SEZ and submitted as under:

- i. The Developer has started excavation work and completed to an extent of 70% of the said work during the LoA period from 30th Aug, 2019 to 29th Aug, 2022.
- ii. During 1st Extension period from 30.8.2022 to 29.8.2023, they have completed the remaining 30% of “Excavation and Ground up” work and that construction work has been started.
- iii. They have obtained 2 Extensions for further one year upto 29.08.2024 and that during the period of 2nd Extension from 29.08.2023 to till date, they have completed to the extent of 17% of the construction of Civil Structure work.

The Specified Officer has further stated that upon observation, it is observed that the construction work is in progress in a full-fledged manner and their submission of completion of 17% of the construction work appears to be genuine. It is also observed that they are well within the course of completion of the project as per the time lines given by them in the letter.

Recommendation by DC, Visakhapatnam SEZ:

DC VSEZ has recommended the request of extension of LOA for a period of one year upto 29.08.2025.

121.12(ii) Request of M/s. NDR Infrastructure Private Ltd., Chennai, for second extension of validity period of In-Principle Approval granted for setting up of a Multi-Sector SEZ at Soorai Village & Aayal Village, Sholingar Taluk, Ranipet Dist., TN over an area of 50.58 Ha, for a further period of one year beyond 30.06.2024 - MEPZ.

Name of the Developer	: M/s. NDR Infrastructure Private Limited
Sector	: Multi-Sector
Location	: Soorai Village & Aayal Village, Sholingar Taluk, Ranipet Dist., Tamil Nadu
LoA issued on (date)	: 08.06.2021 (In-principle Approval)
No. of Extensions	: Two extensions granted
LoA valid upto (date)	: 30.06.2024
Request	: For further extension up to 30.06.2025

At the time of their application for in-principle approval, the Developer was in possession of 32.37 Hectares (80 acres) of land out of their total proposed 50.58 Hectares for setting up of their Multi Sector SEZ. To fulfil the minimum requirement of land for grant of Formal Approval, the applicant sought time for acquiring the remaining lands. Accordingly, the first extension for one year was granted by the BoA on 31.03.2022 and the in-principle approval is valid upto 30.06.2024.

The Developer has informed that they were in possession of 22.26 hectares (55 acres) of land out of their total proposed 50.58 hectares for setting up of their multi Sector SEZ. To fulfil the minimum requirement of land for grant of Formal Approval, the applicant has sought time to acquire the remaining parcel land. In their application, the Developer has mentioned that, the delay in completion of land purchase is mainly due to higher price demand by the land owners. In addition to that most of the land owners are not having the land records updated. In view of that there are not in position to acquire requisite lands before the present extended the validity period. However, they are sure that they will get the minimum required / proposed land for Multi Sector SEZ, in another 12 Months. In view of the above the Developer has sought extension of the validity of their 'In- Principle' Approval for another one year till 30.06.2025

The Developer is very keen in completing the purchase of remaining required land and to complete other requisite formalities for grant of Formal Approval, as soon as they get the third-year validity extension for their "In-Principle" Approval. Their present request is for third extension and also applied within the stipulated time. The applicant belongs to NDR Group of Companies and to be mentioned that NDR Infrastructure is having an operational FTWZ, in Nandiyambakkam Village, Ponneri Taluk, Thiruvallur District, Tamil Nadu.

Recommendation by DC, MEPZ SEZ: -

DC, MEPZ has recommended the proposal for extension of validity of in-principle approval granted to the developer.

121.12(iii) Request of M/s. Magnus Infrastructure Ltd. for extension of validity period of In-Principle Approval granted for setting up of a Multi-Sector SEZ at Neidavoyal Village, Ponneri Taluk, Thiruvallur District, TN, over an area of 50.58 Ha, for a further period of one year beyond 30.06.2024 - MEPZ.

Name of the Developer	: M/s. Magnus Infrastructure Limited
Sector	: Multi-Sector
Location	: Neidavoyal Village, Ponneri Taluk, Thiruvallur District Tamil Nadu
LoA issued on (date)	: 08.06.2021 (In-principle Approval)
No. of Extensions	: Two extensions granted
LoA valid upto (date)	: 30.06.2024
Request	: For further extension up to 30.06.2025

At the time of their application for In-principle approval, the Developer was in possession of 22.25 Hectares [55 acres] of land out of their total proposed 50.58 Hectares for setting up of their

Multi Sector SEZ. To fulfil the minimum requirement of land for grant of Formal Approval, the applicant sought time of 9 to 12 months for acquiring the remaining lands. Accordingly, the first extension for one year was granted by the BoA on 31.03.2022 and the in-principle approval is valid upto 30.06.2024.

The Developer has informed that due to upcoming projects like Cement, Fertilizers & Petro Chemicals sectors around their proposed Multi Sector SEZ, the cost of lands have increased substantially high. To conclude the purchase with a reasonable price, the Developer is under negotiation with many land owners. They additionally financialized another 10 Hectares of land and some more lands under agreement stage. As they need to fulfil the contiguity criteria under the SEZ Act / SEZ Rules, they are requiring to depend on the adjacent lands only.

The Developer is very keen in completing the purchase of remaining required lands and to complete other requisite formalities for grant of Formal Approval, as soon as they get the third-year validity extension for their "In-Principle" Approval. Their present request is for third extension and they have applied within the stipulated time. The applicant belongs to NDR Group of Companies and to be mentioned that NDR infrastructure is having an operational FTWZ in Nandiyambakkam Village, Ponneri Taluk, Thiruvallur District, Tamil Nadu.

Recommendation by DC, MEPZ SEZ: -

DC, MEPZ has recommended the proposal for extension of validity of in-principle approval granted to the developer.

121.13: Cancellation of co-developer status (1 proposal)

121.13 Request of M/s. Exora Business Park Private Limited, Co- Developer, for cancellation of Co-Developer status granted in Cessna Business Park SEZ Bangalore - CSEZ.

Details of the Developer/SEZ: -

Area (Hectares)	:	17.9907
Date of Notification	:	16.11.2006, 06.10.2009 & 17.02.2010
Date operationalized	:	01.05.2007
No. of Units	:	13
Export (2023-2024) (Rs. in crore)	:	19980.63
Employment (Nos.)	:	14979

Details of the Co-developer: -

- Co-Developer Status issued** : M/s Pluto Fin Tech Private Limited was issued Letter of Approval No. F.2/105/2005-SEZ dated 1st December 2021 as a Co-Developer for providing services viz., property management and other infrastructure services (viz., Engineering maintenance including electrical and mechanical works etc. as per schedule 2 of the agreement) in the entire area of the SEZ (17.99 Ha). Subsequently, the Unit Approval Committee in its meeting held on 21st July 2023 was approved the request of the Co-Developer for change in name of the Company to **M/s Pluto Cessna Parks Private Limited** and also change in shareholding pattern/Board of Directors. The Co-Developer has not executed the Bond-cum-Legal Undertaking. The UAC in its meeting held on 27.05.2024 has further approved the change of the company to **M/s Exora Business Park Private Limited**
- Nature of functions of the Co-Developer** : Property management and other infrastructure services (viz., Engineering maintenance including electrical and mechanical works etc. as per schedule 2 of the agreement) in the entire area of the SEZ (17.99 Ha).
- Request** : For cancellation of Co-Developer status.

Reasons for cancellation of Co-Developer status: -

Consequent to amalgamation of M/s Pluto Fin Tech Private Limited with M/s Pluto Cessna Business Park Private Limited, the entire business operations were transferred to M/s Pluto Cessna Business Park Private Limited (now M/s Exora Business Park Private Limited). Due to lack of business opportunities, the management decided to cancel the Co-Developer status. In this regard, they have executed a Termination Agreement with the Developer on 28.09.2023.

NOC from Cessna Garden Developer Private Limited, Developer:

M/s Exora Business Park Private Limited had obtained NOC from the Developer for cancellation of Co-Developer status.

The comments from the Specified Officer of the SEZ:

The Specified Officer has informed that the Co-Developer has not executed the BLUT and also not availed any duty/tax benefits under SEZ Act/Rules. A copy of No Due Certificate dated 4th June.2024 also issued.

Rule Position:

Section 2 (g) of the SEZ Act 2005, defines Developer as, “a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section(10) of section 3 and includes an Authority and a Co-developer”;

Section 10 of the said Act provides for Suspension of Letter of Approval and sub-section (3) stipulates that no letter of approval shall be suspended under sub-section (1) unless the Board has given to the Developer not less than three months’ notice, in writing, stating the grounds on which it proposes to suspend the letter of approval, and has considered any cause shown by the Developer within the period of that notice, against the proposed suspension.

Since the Co-Developer is covered under the definition of Developer, the suspension of LoA of Co-Developer shall also be governed by Section 10 of the SEZ Act. There is no specific provision for cancellation of LoA, however, on the recommendation of the Development Commissioner for such cancellation on the ground of Co-Developer not fulfilling the necessary requirements/ obligations in terms of SEZ Act/ Rules or on the request by the Co-Developer, such cancellation has been considered by the BoA in the earlier cases.

Recommendation by DC, Cochin SEZ: -

DC, CSEZ has recommended the proposal.

121.14: Miscellaneous (1 proposal)

121.14 Request of M/s. Aurascent Essence Private Limited for import of Raw (unprocessed) Sandalwood (logs/butts/roots) and export of Processed Sandalwood heartwood logs - SEEPZ.

M/s Aurascent Essence Pvt. Ltd. was granted LoA on 18.04.2023 for setting up of new Unit at M/s. Khed City Industrial Park SEZ, Pune for manufacturing and export of sandalwood products.

Proposal of the Unit: -

(i) Import of Restricted item: The unit has requested for approval of import of the following product as per second proviso to Rule 26 of SEZ Rules (Permission is required for import under any other law, the same shall be allowed with the approval of Board of Approval): -

Sl. No.	Item description	HS Code	Annual Requirement	Nature of restriction
1	Raw (unprocessed) Sandalwood (logs/butts/roots)	44039922	500 MTs	(Restricted) Import subject to Import Policy of ITC (HS), policy Condition no. 2 of the Chapter 44 of FTP.

(ii) Export of Prohibited item: The Unit has submitted application for export of following products which is Prohibited in Nature (Approval of BoA is required under fifth proviso to Rule 26 of SEZ Rules): -

Sl. No.	Item and Annual Capacity	HS Code	Export	Nature of restriction
1	Processed Sandalwood heartwood logs (Annual Capacity 50 M.Tons)	44039922	Prohibited	Not permitted to be exported (Notification No 37/2015-20 dated 27.01.2017)

Relevant Rule position:

- **Rule 18. Consideration of proposals of Unit in an SEZ: -**

(3) *The proposal shall also fulfil the following sector specific requirements, namely: -*

(a) *export of the goods from Special Economic Zones shall be subject to export policy in force, as provided in Schedule 2 to the Indian Trade Classification (Harmonised System) of Export and Import Items, 2017;*

- **Rule 26. General conditions of Import and Export. –**

A Unit may export goods and services, including agro-products, partly processed goods, sub-assemblies, components, by-products, rejects, waste or scrap except prohibited items of exports indicated in the Import Trade Control (Harmonized System) Classifications of Export and Import items:

Provided further that if any permission is required for import under any other law, the same shall be allowed with the approval of the Board of Approval:

Provided also that Special Economic Zone Units shall be permitted to export prohibited items, if they import raw-material for the same, but each such case shall be placed before Board of Approval for approval:

Provided also that items which are prohibited for import, Special Economic Zone Units shall be permitted to import the same if they export goods made out of the same but each such case shall be placed before Board of Approval of Approval for approval.

i) **For import of Raw (unprocessed) Sandalwood** (which is under restricted category), permission of Board of Approval is required in terms of second proviso to Rule 26 of the SEZ Rules, 2006, as per details in Table – 1 above.

“If any permission is required for import under any other law, the same shall be allowed with the approval of the Board of Approval”.

As import of sandalwood is restricted as per Import Policy of ITC (HS) Code No. 4403 99 22, and import of Sandalwood (santalum album) is subject to Policy Condition 2 of the said Chapter, import proposal will have to be placed before BOA for approval.

ii) **For Export of Processed Sandalwood heartwood logs** (which is under prohibited category), permission of Board of Approval is required in terms of 5th Proviso to Rule 26 of SEZ Rules, as per details mentioned in Table -2 above.

“Special Economic Zone Units shall be permitted to export prohibited items, if they import raw material for the same, but each such case shall be placed before the Board of Approval for approval”

As export of Processed Sandalwood heartwood logs which is under prohibited category, export of Processed Sandalwood heartwood may be permitted, if they import raw material for the same, but each such case shall be placed before the Board of Approval for approval.

Previous reference: In the 116th meeting of the BoA held on 05.09.2023, in respect of one appeal filed by M/s. Global Export House for Export of restricted items [item no. 116.7(i)]; the Board, after deliberations, granted permission for import of Sandalwood (HSN code 440399220 and export of Sandalwood Handicrafts, Sandalwood finger chips (HS code 12119050) and Sandalwood oil (HS code 33012937) subject to the condition that entire imported Sandalwood would be exported and would not be diverted to DTA either in raw material or finished form.

Recommendation by DC, SEEPZ SEZ: -

In view of the above, the request of M/s. Aurascent Essence Pvt. Ltd. for

- I. Import of Raw (unprocessed) Sandalwood (logs/butts/roots) falling under HSN Code 44039922 which is restricted as per policy Condition no. 2 of the Chapter 44 of FTP
- II. Export of Processed Sandalwood heartwood logs which is prohibited in terms of Rule 26 of the SEZ Rules, 2006

may be considered by the BOA.

Since BOA in its 116th meeting, has already allowed exports of restricted products, as mentioned in Rule 18(3), in the matter of M/s Global Export House, a unit of NSEZ, SEEPZ will follow the said permission for this unit also for the similar products.
