

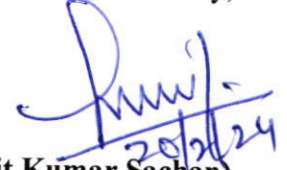
No. K-43016/16/2023-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

Vanijya Bhawan, New Delhi  
Dated the 20<sup>th</sup> February, 2024

**OFFICE MEMORANDUM**

**Subject:** 118<sup>th</sup> Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) held on 6<sup>th</sup> February, 2024 at 11.00 AM – Reg.

Please find enclosed herewith Minutes of the 118<sup>th</sup> meeting of the Board of Approval for SEZs held on 06<sup>th</sup> February, 2024 under the Chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce for information and necessary action.



(Sumit Kumar Sachan)

Under Secretary to the Government of India

Tel: 23039829

Email: [sumit.sachan@nic.in](mailto: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), Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7<sup>th</sup> Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)
12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi (Fax: 23092569)

13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8<sup>th</sup> Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4<sup>th</sup> Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai – 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9<sup>th</sup> Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. 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 (4<sup>th</sup> 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), LalBahadurShastriBhawan, 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, 2<sup>nd</sup> Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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

**Minutes of the 118<sup>th</sup> meeting of the Board of Approval for SEZs  
held on 06<sup>th</sup> February, 2024 at Vanijya Bhawan, New Delhi**

The One Hundred and Eighteenth (118<sup>th</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 06<sup>th</sup> February, 2024 under the chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce at Vanijya Bhawan, New Delhi through hybrid mode. The list of participants is at **Annexure-I**.

**118.1: Ratification of the minutes of the 117<sup>th</sup> meeting of the Board of Approval held on 17<sup>th</sup> November, 2023.**

The Board ratified the minutes of the 117<sup>th</sup> meeting of the BoA for SEZs held on 17<sup>th</sup> November, 2023.

**118.2: Request for extension of validity of formal approval of Developer (3 proposals)**

**118.2(i) Request of M/s. Phoenix Tech Zone Private Limited, IT/ITES SEZ at Sy. No. 118 (P), 120 (P), 121 (P), 122 (P) & 138 (P) Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Telangana, for extension of the validity period of formal approval beyond 06.12.2023.**

The Board, after deliberations, **approved** extension of the validity of formal approval for one year upto 06.12.2024.

Further, the Board has observed that the formal approval was granted in 2016 and 4 extensions have already been granted. Total proposed investment is Rs. 1030 Crores and the Developer has invested only Rs. 528.05 Crores. Accordingly, the Board directed that the Developer should be invited in the next meeting through Video Conferencing (VC) mode to explain the reasons for delay.

**118.2(ii) Request of M/s. Laxmi Infobahn Aquaduct Private Limited, IT/ITES SEZ at Sy. No. 21/P, 22/P, 23 and 24, Kokapet Village, Gandipet Mandal, Ranga Reddy District, Telangana, for extension of the validity period of formal approval beyond 18.01.2024.**

The Board, after deliberations, **approved** extension of the validity of formal approval for one year upto 18.01.2025.

Further, the Board has observed that the formal approval was granted in 2017 and 4 extensions have already been granted. Total proposed investment is Rs. 850.76 Crores and the Developer has invested only Rs. 199.23 Crores. Accordingly, the Board has directed that the Developer should be invited in the next meeting through Video Conferencing (VC) mode to explain the reasons for delay.

**118.2(iii) Request of M/s. Infosys Ltd. for (i) extension of the validity period of formal approval granted for setting up of IT/ITES SEZ at Plot No. A-01 to A-06, Sector-85, Noida (U.P.) beyond 14.04.2024, & (ii) extension of time to construct minimum built-up area in terms of Rule 5(7) of SEZ Rules, 2006.**



The Board, after deliberations, **approved** extension of the validity of formal approval and extension of time to construct minimum built-up area in terms of Rule 5(7) of SEZ Rules, 2006 for one year upto 14.04.2025.

Further, the Board has observed that the formal approval was granted in 2015 and 3 extensions have already been granted. Total proposed investment is Rs. 483 Crores and the Developer has invested only Rs. 85.11 Crores so far till date. Accordingly, the Board has directed that the Developer should be invited in the next meeting through Video Conferencing (VC) mode to explain the reasons for delay.

### **118.3: Request for extension of LoA of Unit (2 proposals)**

**118.3(i) Request of M/s. Atar Mohd. Saeed Dawood Private Limited, a Unit in the JNPA-SEZ, for extension of LoA beyond 20.08.2023 for 5<sup>th</sup> extension upto 19.08.2024.**

The Board, after deliberations, **approved** extension of validity of LoA for a further period of one year upto 19.08.2024.

The Board further directed DoC to explore delegation of power of BOA to UAC for extension of LoA for units with due safeguards including the condition that there should have been meaningful incremental investment since the previous LoA.

**118.3(ii) Request of M/s. Rusan Pharma Ltd. in Indore SEZ for extension of Letter of Approval (LoA) beyond 01.12.2023 for a further period of eight months i.e. up to 31.07.2024.**

The Board, after deliberations, **approved** extension of validity of LoA for a further period of eight months upto 31.07.2024.

### **118.4: Request for setting up of FTWZ (1 proposal)**

**118.4(i) Request of M/s. NDR Infrastructure Private Limited for Formal Approval for setting up FTWZ at Village Palasdhari and Talavali, Taluka Karjat, Dist. Raigad, Maharashtra over an area of 51.31.60 hectares.**

The Board, after deliberations, **approved** the proposal.

### **118.5: Request for Co-developer status (2 proposals)**

**118.5(i) Request of M/s Intellicus Technologies Private Limited for approval as Co-Developer within the processing and non-processing area of M/s. Impetus IT/ITES SEZ at Survey No. 291, Village - Badiyakeema, Indore, Madhya Pradesh.**

The Board, after deliberations, **approved** the proposal of M/s. Intellicus Technologies Private Limited for Co-developer status in M/s. Impetus Technologies India Pvt. Ltd. SEZ as per the details given below: -

- i. to develop a land area of 23,847 square meters in processing area with below infrastructure:

(a) Development of two new IT buildings with requisite infrastructure including other buildings and facilities viz. Sports Complex, Badminton hall, Basketball, Tennis Court, Amfi Theatre and Cafeteria having total built-up area admeasuring 23,317.5 square meters.

(b) Operation, maintenance and repair of infrastructure facilities including internal roads, parking, drainage, pump room, firefighting instruments etc. in the land area of 23,847 square meters.

- ii. to develop the entire land area of 33,197 square meters in non-processing area with below infrastructure:

Construction, operation, maintenance and repair of health centre, education centre, shopping complex, residential complex, guest house, hotel along with operation maintenance and repair of existing infrastructure facilities including internal road, external road, parking, boundary wall main gate, pump room, STP, landscaping etc.

The above infrastructure facilities/authorised operations to be undertaken by the Co-developer are in accordance with the Co-developer agreement dated 01.08.2023 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**118.5(ii) Request of M/s. E Sollutions Consultancy Private Limited for Co-Developer status in M/s. Aspen Infra Padubidri Private Limited SEZ, Karnataka.**

The Board, after deliberations, **approved** the proposal of M/s. E Sollutions Consultancy Private Limited for Co-developer status in M/s. Aspen Infra Padubidri Pvt. Ltd. for Management & Administration Service, Security Services, Technical & Maintenance Services, Housekeeping services, Repair and renovation activities, Other services in the processing area, over an area of 98.13878 Ha including built-up area of 12432.30 sq.ft., in accordance with the Co-developer agreement dated 19.12.2023 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**118.6: Request for increase/decrease in area of Co-developer (2 proposals)**

**118.6(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.**

The Board, after deliberations, **approved** the proposal of M/s. Harman Connected Services Corporation India Private Limited for partial surrender of built-up area of 29,597

sq.ft. to the Developer and retaining the Co-developer status for developing infrastructure facilities in an area of 66,280 sq.ft. (2<sup>nd</sup> & 3<sup>rd</sup> Floor of Block C-4 Building), in accordance with the Co-developer agreement dated 07.11.2023 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

The Board further directed DoC to examine delegation of power of BOA to UAC for the matters related to change in authorized operations, change in area etc in case of Developers with due safeguards.

**118.6(ii) Request of M/s Trish Facilities and Developers Pvt. Ltd. for decrease in area and de-scaling of proposed activities in the approval as Co-Developer in M/s. Impetus IT/ITES SEZ at Survey No. 291, Village - Badiyakeema, Indore, Madhya Pradesh.**

The Board, after deliberations, approved the proposal of M/s. Trish Facilities and Developers Pvt. Ltd. for decrease in area from development of 8 hectares of land consisting of processing and non-processing area to development of 2.1 hectares in processing area as per the details given below: -

- (a) Development of two new IT buildings with requisite infrastructure and Cafeteria having total built-up area admeasuring 22385.5 square meters.
- (b) Operation, maintenance and repair of infrastructure facilities including internal roads, external road, parking, drainage, pump room, firefighting instruments etc. in the land area of 21451 sq.mtr.

The above infrastructure facilities/authorised operations to be undertaken by the Co-developer are in accordance with the Co-developer agreement dated 01.08.2023 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

**118.7: Request for full de-notification of SEZ (2 proposals)**

**118.7(i) Request of M/s. Saltire Developers Private Limited, IT/ITES SEZ at Rachenahalli Village, Nagavara, Bengaluru, Karnataka for cancellation of LoA and de-notification of entire SEZ area.**

The Board, after, deliberations, approved the proposal.



**118.7(ii) Request of M/s. Information Technology Park Limited, Sy. No. 80 (part), Sadamangala Village, Sadamangala Industrial Area, Whitefield, Bengaluru, Karnataka State for cancellation of LoA and de-notification of entire SEZ.**

The Board, after, deliberations, **approved** the proposal.

**118.8: Miscellaneous (4 cases)**

**118.8(i) Proposal of M/s. SFO Technologies Pvt. Ltd., an SEZ unit under CSEZ for grant of Industrial License under IDR Act, 1951.**

The Board noted that M/s. SFO Technologies Pvt. Ltd. (SEZ unit under CSEZ) had applied for Industrial License under IDR Act, 1951 for manufacturing of the following items:

- i. Electronic and Electro Mechanical Assemblies for Air Defence System
- ii. Electronic Assembly for Medium Range Surface to Air Missile

Accordingly, the Board, after deliberations, **approved** the proposal of the Unit subject to the following terms and conditions:

- i. Obtaining other relevant clearances from any other statutory/regulatory bodies and
- ii. Stipulations with respect to the monitoring, security audit, other compliance verification mechanisms and consequential requirements as per the Security Manual issued by Department of Defence Production shall be undertaken by Ministry of Defence and Ministry of Home Affairs as specified in the said Manual who shall be informed of the same.

Further, the Board has given direction to DC, CSEZ to ensure that all security instructions / architecture prescribed in the Security Manual for Licensed Defence Industries, issued by MoD from time to time are strictly adhered to in coordination with MoD and MHA, as stipulated in the Security Manual.

**118.8(ii) Proposal of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer, for revision in area of authorised operations approved by BoA, in the processing area of the IT/ITES SEZ at Village Tikri, Sector – 48, Gurugram, Haryana.**

The Board, after deliberations, **approved** the proposal of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer, for revision in area of the following authorised operations in the processing area of the SEZ: -

<b>Activities approved by BoA in processing area</b>	<b>Area approved</b>
Recreational facilities including club house, indoor or outdoor games, Gym etc.	800 sqmt.
Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	5000 sqmt.
Employee welfare facilities like crèche, medical center and other such facilities.	394 sqmt.





Shopping arcade and /or retail space	400 sqmt.
Business and/or convention centre	635 sqmt.
<b>Total</b>	<b>7229 sqmt.</b>

**118.8(iii) Request of M/s Impetus Technologies India Private Limited, developer of Impetus IT/ITES SEZ at Survey No. 291, Village - Badiyakeema, Indore, Madhya Pradesh for extension of time period for construction of the minimum built up area for a further period of one year beyond the stipulated period of ten years from the date of Notification of the SEZ.**

The Board, after, deliberations, **approved** the proposal of M/s. Impetus Technologies India Private Limited for extension of time period for construction of the minimum built up area in terms of Rule 5(7) of SEZ Rules, 2006 for a further period of one year upto 05.02.2024.

**118.8(iv) Request of M/s Indian Oil Corporation Limited (IOCL), Co-Developer, Puthuvypeen SEZ, Ernakulam for restoration of duty/tax benefits and continuation of Co-Developer status.**

The Board, after deliberations, **deferred** the case to the next meeting to enable Department of Revenue to examine the proposal.

#### **118.9: Appeal (5 cases)**

**118.9(i) Appeal filed by M/s. Plastic Processors & Exporter Pvt. Ltd. against the Order dated 21.04.2023 issued by DDC, Noida SEZ regarding non-renewal of their LoA.**

**118.9(ii) Appeal filed by M/s. MNR Exports Private Limited against the Order dated 06.09.2023 issued by DC, Falta SEZ.**

**118.9(iii) Appeal filed by M/s. MGA & Associates, Unit-II against the Order dated 13.11.2023 issued by DC, KASEZ withdrawing the permissions for warehousing of Arecanut/Betelnut and Pepper.**

**118.9(iv) Appeal filed by M/s. Varsur Impex Pvt. Ltd. against the Order dated 09.11.2023 issued by DC, KASEZ withdrawing the permissions for warehousing of Arecanut/Betelnut and Pepper.**

**118.9(v) Appeal filed by M/s. Shriji Overseas against the Order dated 09.11.2023 issued by DC, KASEZ withdrawing the permissions for warehousing of Arecanut/Betelnut and Pepper.**

The Board, after deliberations, deferred the above appeals to the next meeting. Further, the Board directed to get the appellants present their cases [in item no. 118.9(ii) to 118.9(v)] only through Video Conferencing (VC) mode.



**Decision on Supplementary Agenda:**

**118.10: Request for extension of LoA of Unit (1 proposal)**

**118.10(i) Request of M/s. Kanam Latex Industries Pvt. Ltd. a Unit in AMRL Hi Tech City Ltd, Multi Product SEZ, Nanguneri, Tirunelveli District, Tamil Nadu for extension of Letter of Approval (LoA) from 01.03.2024 to 28.02.2025.**

The Board, after deliberations, **approved** extension of validity of LoA for a further period of one year upto 28.02.2025.

**118.11: Request for increase/decrease in area of the co-developer (1 proposal)**

**118.11(i) Request of M/s. ANSR Global Corporation Pvt. Ltd. for increase in area of their co-developer area in M/s. Phoenix Tech Zone Pvt. Ltd. at Sy. No. 203(P), Manikonda Village, Rajendra Nagar Mandal, Telangana.**

The Board, after deliberations, **approved** the proposal of M/s. ANSR Global Corporation Pvt. Ltd. for increase in built-up area of 2.46 Ha (2,65,151 sq. ft.) [totalling built-up area of 3.50 Ha (3,76,227 sq.ft.)] to undertake the authorized operations of conversion of bare shell buildings into fully fitted office space and to lease built up space in the SEZ as contracted, in accordance with the Co-developer agreement dated 05.01.2024 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

**118.12: Miscellaneous (6 cases)**

**118.12(i) Request of M/s. Wipro Limited for cancellation of LoA issued to them as Co-Developer of M/s. Mahindra World City SEZ, Chengalpattu District, Tamil Nadu.**

The Board has deferred the case to the next meeting.

**118.12(ii) Request of M/s. ITPG Developers Pvt. Ltd. for conversion of SEZ Processing Built-up area of Phase-II (Block-III Building) to a Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006.**

The Board, after deliberations, **approved** the proposal for demarcation of Processing Area into Non-Processing Area under the Rule 11B of the SEZ Rules, 2006 subject to the following conditions: -

- i. Full repayment of the amount of proportionate Customs duty, Central Excise duty, Central Goods and Services Tax, Integrated Goods and Services Tax and State Goods and Services Tax and such other Central levies and tax benefits attributable to the area to be demarcated as NPA as stipulated under the Rule 11B.

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

**118.12(iii) Request of M/s. Oryx IT Society, Co-Developer in M/s. Phoenix Tech Zone Pvt. Ltd, SEZ for IT/ITES at Sy. No. 118-138 (P), Gachibowli Village, SerilingampallyMandal, Ranga Reddy District, Telangana for transfer of Formal Approval and Co-Developer status to M/s. Evermark IT Developers Pvt. Ltd.**

The Board has deferred the case to the next meeting.

**118.12(iv) Request of M/s. Spectrum IT Society, Co-Developer for M/s. Phoenix Spaces Pvt. Ltd, SEZ for IT/ITES at Sy. No. 285 Kokapet Village, Rajendra Nagar Mandai, Ranga Reddy District, Telangana for transfer of Formal Approval and Co-Developer status to M/s. Evermark IT Developers Pvt. Ltd.**

The Board has deferred the case to the next meeting.

**118.12(v) Request of M/s. Fortune IT Society, Co-Developer for M/s. Phoenix Spaces Pvt. Ltd, SEZ for IT/ITES at Sy. No. 286 & 287, Kokapet Village, Rajendra Nagar Mandai, Ranga Reddy District, Telangana for transfer of Formal Approval and Co-Developer status to M/s. Evermark IT Developers Pvt. Ltd.**

The Board has deferred the case to the next meeting.

**118.12(vi) Cancellation of Formal Approval pertaining to M/s. Madhusheel Infra Projects Pvt. Ltd, SEZ for IT/ITES at Sy. No. 229-232, Gaganpahad Village, Rajendra Nagar Mandai, Ranga Reddy District, Telangana.**

The Board has deferred the case to the next meeting.

**Decision of Supplementary Agenda II:**

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

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

The Board has deferred the case to the next meeting.

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



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

The Board has deferred the case to the next meeting.

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

The Board, after deliberations, approved extension of the validity of the LoA for a further period of one year upto 04.01.2025 in view of pending litigation.

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

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

The Board, after deliberations, approved the proposal of M/s. Alotech Facility Management Services Private Limited for Co-developer status in M/s. Vikas Telecom Private Limited SEZ for Property Management and Maintenance Services in an area of 8 Ha allotted to M/s Embassy Commercial Projects (Whitefield) Private Limited (Co-Developer), in accordance with the Co-developer agreement dated 22.01.2024 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

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

The Board, after deliberations, approved the proposal of M/s. Delastream Solutions Pvt. Ltd. for Co-developer status in M/s. Maharashtra Airport Development Company Ltd. for Construction of buildings for SEZ units for Multi-products and Services industry with associated infrastructure and services as may be required for unkeep, maintenance and repair of common area facilities at site including Security, Fire, protection systems, Water treatment, Storm drainage & Sewage disposal, HVAC Systems, Landscaping & Water bodies, Housekeeping services, Transport, PMC Services, Access Control & Monitoring, Road network, Commercial or Industrial construction, Advertising & Marketing and other Consultancy Services and undertaking other Authorized Operation as per Instruction No. 50 dated 15.03.2010 issued by MoC&I, over an area of 12,140.725 Sq.Mtr., in accordance with the Co-developer agreement dated 20.11.2023 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

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

The Board, after deliberations, **approved** the proposal of M/s. Tec City Bullion Refinery Limited for Co-developer status in M/s. GIFT SEZ Limited for Development of commercial building for precious metal refinery, conference room & common infrastructure; offices – 2 units on each floor & common infrastructure (from 2<sup>nd</sup> Floor to 12<sup>th</sup> Floor), total development rights over an area of 11,334.07 sq.mt. and total land area of 4,916 sq. mt., in accordance with the Co-developer agreement dated 20.03.2023 entered into with the Developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

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

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

The Board, after deliberations, **approved** the request of M/s. SEZ Biotech Services Pvt. Ltd. for increase in area of 3.9035 hectares, subject to contiguity of the land in the SEZ being maintained by the Developer.

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

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

The Board has deferred the case to the next meeting.

**118.18: Miscellaneous (2 cases)**

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

The Board, after deliberations, **approved** the proposal of M/s. HCL Technologies Limited for procurement of the following 'Restricted' items from DTA to carry on authorized operations in the IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector-126, Noida (U.P.):-

S. No.	Authorized Operation / item description	Sl. No. at default list of Autho. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
i.	Air Conditioning of processing area. i. R-22 Refrigerant (HSN	21	45.43

	29037100)		
ii.	R-407c Refrigerant (HSN 38276400)		
iii.	R-410a Refrigerant (HSN 38276300)		
iv.	R-32 Refrigerant (HSN 29034200)		

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

The Board, after deliberations, **approved** the proposal for construction and opening of Gate No. 5 for Mega CFC subject to the condition that any additional cost so incurred including cost on deployment of any extra manpower for manning the said gate will be borne by the SEEPZ Authority.

**118.19: Request for conversion of processing area into non-processing area under Rule 11(B) (12 proposals)**

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

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

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

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

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

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

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

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

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

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

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

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

The Board, after deliberations, **approved** the above proposals [118.19(i)-(xii)] for demarcation of Processing Area into Non-Processing Area under the Rule 11B of the SEZ Rules, 2006 subject to the following conditions: -

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

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**Annexure-I**

**List of Participants for the Meeting of the Board of Approval for Special Economic Zones held 6<sup>th</sup> February, 2024 at Delhi under the Chairmanship of Commerce Secretary, Department of Commerce.**

1. Shri Sunil Barthwal, BoA & Commerce Secretary, Department of Commerce
2. Shri Santosh Kumar Sarangi, DG, DGFT
3. Shri Vipul Bansal, Joint Secretary, Department of Commerce
4. Shri Senthil Nathan S, Director, Department of Commerce
5. Shri Roshan Lal, ADG, DGEP
6. Shri Ranjan Khanna, ADG, DGEP
7. Smt. P Hemalatha, Development Commissioner, CSEZ
8. Shri Bipin Menon, Development Commissioner, NSEZ
9. Shri D.B. Singh, Development Commissioner, FSEZ
10. Shri. Rajesh Kumar Mishra, Development Commissioner, SEEPZ-SEZ
11. Shri Muppaala Srinivas, Development Commissioner, VSEZ
12. Shri Dinesh Singh, Development Commissioner, KASEZ
13. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
14. Smt. Shubhra Agarwal, Development Commissioner, APSEZ
15. Shri Suvidh Shah, Development Commissioner, Indore SEZ
16. Shri V.Sraman, Development Commissioner, Mihan SEZ
17. Shri S.C. Agarwal, Development Commissioner, GIFT SEZ
18. Shri Praveen Kumar Tiwari, ALC, Legislative Department
19. Dr. K.M. Arya, Dy. Legal Adviser, Ministry of (L&J), D/o Legal Affairs

**List of participants connected with Video Conferencing:**

1. Shri Rajneesh Mittal, Department of Industries, Haryana
2. Shri Vikas Singh , Director, ITA-1, CBDT
3. Shri Virendra Singh, Development Commissioner, Surat SEZ
4. Shri Anil Kant Mishra, Research Assistant, TCPO, MoHUA
5. Dr.Krishna Kanth Pulicherla, Scientist, TTI Division, Department of Science and Technology.

