

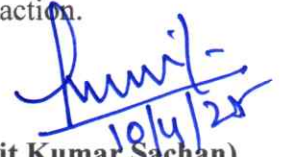
No. K-43022/26/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi
Dated the 10th April, 2025

OFFICE MEMORANDUM

Subject: -127th meeting of the Board of Approval for Special Economic Zones held on 08th April, 2025 - Minutes - regarding.

Please find enclosed herewith Minutes of the 127th meeting of the Board of Approval for Special Economic Zones held on 08th April, 2025 under the Chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce for information and necessary action.


10/4/25

(Sumit Kumar Sachan)

Under Secretary to the Government of India

Tel: 011-23039829

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. ShriSanjiv, 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 (DIP), D/o Defence Production, Ministry of Defence, SenaBhawan

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, Chanakya Puri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai – 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodra - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Development Commissioner, GIFT SEZ, Gujarat
42. Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
43. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
44. Government of Karnataka, Principal Secretary, Commerce and Industry Department, 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), 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, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

Copy to: PPS to CS / PPS to SS (LSS) / PPS to JS (VA) / PPS to Dir (GP).



Minutes of the 127th meeting of the Board of Approval for SEZs held on 8th April, 2025

The One Hundred and Twenty-Seventh (127th) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 8th April, 2025 under the chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce, in Room No. 427, Vanijya Bhawan, New Delhi through hybrid mode. The list of participants is at **Annexure-I**.

The item-wise decisions taken by the Board are as below:

Item No. 127.1:

Ratification of the minutes of the 126th meeting of the Board of Approval for Special Economic Zones (SEZs) held on 24th January, 2025.

The Board **ratified** the minutes of the 126th meeting of the BoA for SEZs held on 24th January, 2025.

Item No. 127.2:

Request for extension of LoA [1 proposal – 127.2(i)]

127.2(i) Request of M/s. VSF Projects Limited for first extension of validity of LoA granted for setting up of FTWZ at Survey Nos. 782 to 1236, Ankulapatur Village, Chilikur Mandal, Tirupati District, Andhra Pradesh.

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 01.11.2025.

Item No. 127.3:

Request for extension of LoA of SEZ Unit [2 proposals – 127.3(i)-127.3(ii)]

127.3(i) Proposal of M/s. Skyroot Aerospace Private Limited, unit in M/s. GMR Hyderabad Aviation SEZ Limited for extension of Letter of Approval (LoA) beyond 4th February, 2025 for extension of one year.

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 03.02.2026.

127.3(ii) Request of M/s. Transhermes Aero IFSC Private Limited in the GIFT-SEZ for extension of Letter of Approval beyond 3 years.

The Board, after deliberations, **granted extension** of validity of LoA for a further period of 10 months, i.e., upto 10.10.2025.

Item No. 127.4:

Request for Co-Developer status [2 proposals – 127.4(i) - 127.4(ii)]



127.4(i) Request of M/s. Shivalik Developers Private Limited, Ahmedabad for approval as Co-Developer within the dual-use area of non-processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT City Company Limited (formerly M/s. GIFT SEZ Limited).

The Board, after deliberations, approved the proposal of M/s. Shivalik Developers Private Limited for Co-developer status in the M/s. GIFT City Company Limited (formerly M/s. GIFT SEZ Limited) at Ratanpur, District Gandhinagar, Gujarat for providing development, construction, maintenance, and operation of residential building at Plot No. 26D in Block-26 in the dual-use area of non-processing area over an area 4305 square meters, in accordance with the Co-developer Agreement dated 20.03.2024, as supplemented vide agreement dated 29.10.2024, entered into with the Developer (M/s. GIFT City Company Limited) subject to the condition that co-developer must submit the certificate in compliance to Rule 11A(3)(c) of SEZ Rules and 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 29th August, 2019.

127.4(ii) Request of M/s SOTI Kochi India Private Limited for Co-Developer status in SmartCity (Kochi) Infrastructure Private Limited SEZ, Kochi.

The Board, after deliberations, approved the proposal of M/s. SOTI Kochi India Private Limited, a Co-developer in the M/s. SmartCity (Kochi) Infrastructure Private Limited at Kakkanad Village, Kanayanoor Taluk, Ernakulam District, Kerala, for providing IT/ITES Infrastructure development, Operation and maintenance of buildings in an area of 1.769 Ha (4.37 acre), in accordance with the Co-developer Agreement dated 13.12.2024 entered into with the Developer (M/s. SmartCity (Kochi) Infrastructure Private Limited) 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 29th August, 2019.

Item No. 127.5:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [4 proposals – 127.5(i) - 127.5(iv)]

127.5(i) Request of M/s Primal Projects Private Limited, Developer, for demarcation of SEZ Processing Built-up area (52418.47 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006.



The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building/ Tower / Block	No. of floors	Total built-up area (in M ²)
Block 11 (Wing A)	2 nd to 8 th Floors	18420.87
Block 11 (Wing B)	2 nd to 8 th Floors	18204.98
Block 11 (Wing A & B)	Lower Basement	9308.81
Block 11 (Wing A & B)	Upper Basement	6483.81
	Total	52418.47

127.5(ii) Request of M/s RGA Software Systems Private Limited, Co-Developer in Primal Projects Private Limited SEZ, for demarcation of SEZ Processing Built-up area (31055.23 M²) as Non-Processing Area in terms of Rule 11 B of SEZ Rules 2006 - reg.

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building/ Tower / Block	No. of floors	Total built-up area (in M ²)
Block 5 (Wing A)	1 st , 3 rd , 4 th & 5 th Floor	15047.23
Block 5 (Wing B)	1 st to 4 th Floors	7220.78
Block 5	Lower Basement	3006.11
Block 5	Upper Basements	5781.11
	Total	31055.23

127.5(iii) Request of M/s. Synergy Infotech Pvt. Ltd. (SEZ Co-Developer) in M/s MIDC IT/ITES SEZ for approval of Demarcation of Built up Area (9831.48 M²) as Non-Processing Area (NPA) of notified IT/ITES SEZ.

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006 in relaxation of the conditions regarding consent of all co-developers and refund of duty availed by State Government developer, in terms of the Instruction No. 115 dated 09.04.2024 :

Tower A – Incubation Centre

Floor	Sq. Mtrs.
Ground Floor	382.16
Podium First Floor	3032.72
Podium 2 nd Floor	3013.22
Podium 3 rd Floor	3403.38
Total	9831.48 Sq. Mtrs.

127.5(iv) Request of M/s.Sundew Properties Limited for Demarcation of

Built up Floors as Non Processing Area of a notified IT/ITES SEZ – VSEZ

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

- 1) Bldg No. 14 – 4779.59 sq. mtrs (4th Office Floor)
 - 2) Bldg No. 12A – 3808.51 sq. mtrs (14th Office Floor)
- Total area for NPA – 8588.10 sq. mtrs.**

Item no. 127.6:

Miscellaneous [1 proposal: 127.6(i)]

127.6(i) Proposal of M/s. Reliance Industries Limited (DTA Unit) for granting permission for laying of power cable (appx. Length 2.1 km) passing through the Reliance Jamnagar SEZ.

The Board, after deliberations, **approved** the request of M/s. Reliance Industries Limited (DTA Unit) for laying of power cable (appx. Length 2.1 km) passing through the Reliance Jamnagar SEZ, subject to the following conditions:

- i. The laying of these cables would not cause any restrictions/hindrances to the free movement within SEZ;
- ii. M/s. Reliance Industries. Limited would not claim any duty exemption from Authority of SEZ for the goods/services required for laying of cables; and
- iii. M/s. Reliance Industries Limited shall undertake to follow all the applicable rules and regulations.

Item No.127.7:

Cancellation of In-Principle Approval Letter [1 case: 127.7(i)]

127.7(i) Request for cancellation of In-Principle Approval Letter in r/o World Wide Oilfield Machines Pvt. Ltd. at Village Kasurdi, Gunjal Maval, Taluka Bhore, Pune.

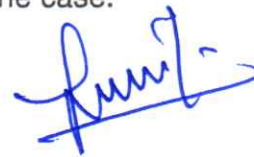
The Board has **observed** that In-Principle Approval Letter in r/o World Wide Oilfield Machines Pvt. Ltd. at Village Kasurdi, Gunjal Maval, Taluka Bhore, Pune stands lapsed in terms of Rule 6 (2)(b) of SEZ Rules. Hence, the Board, after deliberations, has **decided** that there is no need to issue any separate cancellation order of the In-Principle Approval.

Item No.127.8:

Appeal [2 cases: 127.8(i) to 127.8(ii)]

127.8(i) Appeal filed by M/s. Jiwanram Sheoduttrai Industries Limited under the provision of Section 16(4) of the SEZ Act, 2005 against the Order-in-Original dated 17.10.2024 passed by DC, FSEZ.

The Board observed that the appellant had joined the meeting through VC link. However, he did not present his case. Hence, the Board **deferred** the case.



127.8(ii) Appeal filed by M/s. Royal Petro Oil Refinery LLP, under Rule 55 of the SEZ Rules, 2006 against the decision taken during the 207th UAC meeting held on 28.10.2024.

The Board heard the appellant and after deliberations, **remanded** the proposal back to the UAC for its reconsideration after giving proper opportunity to the Unit. The BoA further directed DC, KASEZ to examine the matter in the context of the current policy framework relating to the sector including the Extended Producer Responsibility (EPR) guidelines of the Government in this regard.

Decision on Supplementary Agenda

Item no. 127.9:

Request for extension of LoA of SEZ Unit [2 proposals – 127.9(i)-127.9(ii)]

127.9(i) Request of M/s. Nutana Aviation Capital IFSC Pvt. Ltd. in the GIFT-SEZ for extension of Letter of Approval beyond 3 years i.e. upto 10.08.2025.

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 09.08.2025.

127.9(ii) Request of M/s. Wockhardt Ltd. Unit 2, located at Plot No. 6 A, in Wockhardt Infrastructure Development Ltd.-SEZ, Shendre, Aurangabad, Maharashtra, for extension of Letter of Permission (LoP) dated 25.02.2013, beyond 11th year, for the period of one year, from 01.03.2025 up to 28.02.2026.

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 28.02.2026.

Item No. 127.10:

Request for Co-Developer status [3 proposals- 127.10(i) - 127.10(iii)]

127.10(i) Request of M/s. FocusR Consultancy and Technologies (P) Ltd., Co-Developer status in M/s. ELCOT, Salem-Tamil Nadu-MEPZ.

The Board, after deliberations, **approved** the proposal of M/s. FocusR Consultancy and Technologies (P) Ltd., a Co-developer in the M/s. Electronics Corporation of Tamil Nadu Limited (ELCOT) at Salem-Tamil Nadu, **to build office space and for setting up Services including Cafeteria, recreation area**, in accordance with the Co-developer Agreement dated 14.02.2025 entered into with the Developer (M/s. Electronics Corporation of Tamil Nadu Limited (ELCOT)) 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 29th August, 2019.

127.10(ii) Request of M/s. Clothesline and Colours Apparels Private Limited., Co-Developer status in M/s. Mahindra World City Developers Limited, Plot 7, Anjur Village, Chengalpet District.

The Board, after deliberations, approved the proposal of M/s. Clothesline and Colours Apparels Private Limited, a Co-developer in the M/s. Mahindra World City Developers Limited, Plot 7, Anjur Village, Chengalpet District, **to develop a Free Trade Warehousing Zone (FTWZ) within Mahindra World City SEZ, Chengalpattu, on a land area of 1.01171 hectares (2.50 acres)**, in accordance with the No Objection Certificate (NOC) issued by the Developer and in accordance with the Co-developer Agreement dated 10.01.2025 entered into with the Developer (M/s. Mahindra World City Developers Limited) 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 29th August, 2019.

127.10(iii) Request of M/s. Intimex Fashions Private Limited, Co-Developer status in M/s. Mahindra World City Developers Limited, Plot 7, Anjur Village, Chengalpet District.

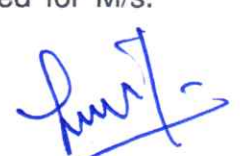
The Board, after deliberations, approved the proposal of M/s. Intimex Fashions Private Limited, a Co-developer in the M/s. Mahindra World City Developers Limited, Plot 7, Anjur Village, Chengalpet District, **to develop a Free Trade Warehousing Zone (FTWZ) within Mahindra World City SEZ, Chengalpattu, on a land area of 1.01171 hectares (2.50 acres)**, in accordance with the No Objection Certificate (NOC) issued by the Developer and in accordance with the Co-developer Agreement dated 10.01.2025 entered into with the Developer (M/s. Mahindra World City Developers Limited) 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 29th August, 2019.

Item No. 127.11:

Request for Cancellation of Co-Developer status [1 proposal-127.11(i)]

127.11(i) Request for Cancellation of Co-Developer status of M/s. Berggruen Properties (Nagpur) private Limited for M/s. KGISL SEZ.

The Board, after deliberations, approved the proposal for cancellation of Co-Developer status of M/s. Berggruen Properties (Nagpur) private Limited for M/s.



KGISL SEZ issued vide order no. F.2/110/2005-EPZ dated 07.10.2008.

Item No. 127.12:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [5 proposals – 127.12(i)-127.12(v)]

127.12(i) Request of M/s Gateway Office Parks Pvt. Ltd., Developer, for demarcation of SEZ Processing Built-up area (8278 sq.mtr. including Ground Floor Lobby) as Non-Processing Area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules, 2023

The Board, after deliberations, permitted the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Floors	Net BUA (Sq. Mtrs)
10 th Floor of Building 26 (A3)	3,673
11 th Floor of Building 26 (A3)	3,925
Ground Floor Lobby of Building 26 (A3)	680
Total	8278

127.12(ii) Request of M/s DLF Info City Chennai Limited, Developer, for demarcation of SEZ Processing Built-up area (18527.18 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, amended in 2023.

The Board, after deliberations, permitted the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building/Tower / Block/ Plot No.	No. of floors	Total built-up area (in Sq.mt.)
Block-1C	2 nd Floor	4845.10
Block-1C	3 rd Floor	4889.26
Block- 9A & 9B	Ground Floor	8795.82
TOTAL		18527.18

127.12(iii) Application of M/s. Gigaplex Estate Pvt. Ltd. for Demarcation of Built up Floors (3132.77 sq. mtrs.) as Non-Processing Area of a notified IT/ITES SEZ.

The Board, after deliberations, permitted the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006:

Building No.	No. of floors	Total built-up area (in Sq.mt.)
Bldg No. 06	6 th Office floor	3,132.77
TOTAL		3,132.77

127.12(iv) M/s. Golden Tower Infratech Private Limited, Developer of IT/ITES SEZ at Plot No. 8, Sector-144, Noida (Uttar Pradesh)– Proposal for demarcation of built-up Processing Area admeasuring '17921.485 Sqmt. at



3rd, 7th & 8th floor, Building No. B-2' into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024.

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building/ Tower/Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)
Building No. B-2	3 rd floor	6126.853
	7 th floor	5667.779
	8 th floor	6126.853
Total		17921.485

127.12(v) Proposal of M/s APIIC Limited, IT/ITES SEZ at Hill No. 3, Madhurwada, Visakhapatnam for demarcation of the built-up area as Non-processing area under Rule – 11(B) of SEZ Rule 2006

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Millenium tower-A		Millenium tower-B	
Floors	Built-up (sqm)	Floors	Built-up (sqm)
B-2	6960.07	B-2	0
B-1	5331.61	B-1	0
Sub total 1	12291.68	Sub total 1	0
Ground	2710.10	Ground	1584.05
Sub total 2	2710.10	Sub total 2	1584.05
4	2509.24	1	1460.56
5	2509.24	2	1511.62
6	2099.97	3	1584.05
7	2099.97	4	1511.62
Sub total 3	9218.42	5	1511.62
		6	1243.27
		7	1243.27
		Sub total 3	10066.01
Grand Total Tower A	24220.20	Grand Total Tower B	11650.06

Item No. 127.13:

Request for approval of Restricted/Prohibited items [2 proposals- 127.13(i)-127.13(ii)]

127.13(i) Proposal 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 (Uttar Pradesh).

The Board, after deliberations, **approved** the proposal of M/s. HCL Technologies Limited, Developer for duty free procurement of 'Refrigerant HFC236FA (Clean Agent Gas)' from DTA under the following authorized operation in the IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector126, Noida (Uttar Pradesh):

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)
1	Fire Protection system with sprinklers, Fire and smoke Detectors. i. Refrigerant-HFC236FA (Clean Agent Gas).	21	2.50

127.13(ii) Request of M/s Anjum Aromatics, Indore SEZ for import of Raw (unprocessed) Sandalwood (logs/roots) and export of Processed Sandalwood products i.e. Sandalwood Heartwood logs, Sandalwood Heartwood roots, Sandalwood Sapwood and Sandalwood spent dust (de-oiled/refused powder).

The Board, after deliberations, **approved** the proposal of M/s. Anjum Aromatics for import of Raw (unprocessed) Sandalwood (logs/roots) and export of Processed Sandalwood products i.e. Sandalwood Heartwood logs, Sandalwood Heartwood roots, Sandalwood Sapwood and Sandalwood spent dust (de-oiled/refused powder) subject to the condition that entire products manufactured from imported sandalwood would be exported and would not be diverted to DTA either in raw material or finished form or scrap with a direction to DC to ensure placement of proper checks in consultation with Customs.

Item no. 127.14:

Proposal for co-developer additional activities [1 proposal - 127.14(i)]

127.14(i) Request of M/s Indian Strategic Petroleum Reserves Limited, Co-Developer in Mangalore SEZ for inclusion of additional activities in the existing Letter of Approval under broad-banding.

The Board, after deliberations, **approved** the proposal of M/s.Indian Strategic Petroleum Reserves Limited in M/s. Mangalore Special Economic Zone Limited for inclusion of additional activities in the existing Letter of Approval under broad-banding namely **Development of FTWZ, Operations & Management of FTWZ over an additional area of 100.02 Acres**, in accordance with the Co-developer agreement dated 18.11.2009 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 29th August, 2019.

Item No. 127.15:

Request for notification or partial/full de-notification [3 proposals- 127.15(i)-127.15(iii)]

127.15(i) Proposal of M/s. Dahej SEZ Limited (DSL) for partial de-notification of 529-45-86 Ha out of 1682-40-31 Ha of their multi product SEZ at Dahej, Gujarat

The Board, after deliberations, approved the partial de-notification of 529.4586 Ha out of 1682.4031 Ha of M/s. Dahej SEZ Limited (DSL), Multi-Product SEZ at Dahej, Gujarat.

127.15(ii) Proposal of M/s. Electronics Corporation of Tamil Nadu Ltd. (ELCOT) for partial de-notification of 13.297 Ha out of 152.66 Ha of their IT/ITES SEZ at Sholingnallur, Chennai, Tamil Nadu.

The Board, after deliberations, approved the partial de-notification of 13.297 Ha out of 152.66 Ha of M/s. Electronics Corporation of Tamil Nadu Ltd. (ELCOT), IT/ITES SEZ at Sholingnallur, Chennai, Tamil Nadu.

127.15(iii) Proposal of M/s. Reliance Industries Limited for an additional area of 88.02 Ha (less than 10%) to their existing Multi Product SEZ at Jamnagar, Gujarat notified over 1289.4422 Ha.

The Board, after deliberations, approved the request of M/s. Reliance Industries Limited for increase in area of 88.02 Ha to their existing Multi Product SEZ at Jamnagar, Gujarat notified over 1289.4422 Ha, subject to contiguity of the land in the SEZ being maintained by the Developer.

Item No.127.16:

Appeal [3 cases: 127.16(i) to 127.16(iii)]

127.16(i) Appeal filed by M/s. VJP Shipping India Pvt. Ltd. against the Order-in-Original dated 18.11.2024 passed by DC, MEPZ SEZ regarding cancellation of license to operate the FTWZ at NDR Infrastructure Pvt Ltd.

127.16(ii) Appeal filed by M/s. VJP Shipping India Pvt. Ltd. against the Order-in-Original dated 18.11.2024 passed by DC, MEPZ SEZ regarding cancellation of request to set up a SEZ unit in New Chennai Township Pvt. Ltd.

The Board heard the appellant. The appellant requested to submit the additional written submissions, the request was approved by the Board. Hence, the Board deferred the case for next meeting of BOA.

127.16(iii) Appeal filed by M/s. Shivansh Terminals LLP under the provision of Section 16(4) of the SEZ Act, 2005 against the Order-in-Original dated 02.01.2025 passed by DC, APSEZ, Mundra.

The Board heard the appellant. The appellant requested to submit the additional written submissions, the request was approved by the Board. Hence, the board



deferred the case for next meeting of BOA.

Decision on Supplementary Agenda II

Item No. 127.17:

Request for increase in area by Co-developer [4 proposals- 127.17(i)-127.17(iv)]

127.17(i) Request of approved Co-Developer M/s. Artesania Infraprojects LLP, GIFT-SEZ, Gandhinagar, for approval of additional built-up area.

127.17(ii) Request of approved Co-Developer M/s. Savvy Realty Creators LLP, GIFT-SEZ, Gandhinagar, for approval of additional built-up area.

127.17(iii) Request of approved Co-Developer M/s. Shivalik SEZ Projects LLP, GIFT-SEZ, Gandhinagar, for approval of additional built-up area.

127.17(iv) Request of approved Co-Developer M/s. SYB Shilp LLP, GIFT-SEZ, Gandhinagar, for approval of additional built-up area

Item No.: 127.18:

Request for Co-Developer status [1 proposal-127.18(i)]

127.18(i) Request of M/s. WTC Trades and Projects Private Limited, Bengaluru for approval as Co-Developer within processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT City Company Limited (formerly M/s. GIFT SEZ Limited).

The Board decided to defer the Supplementary Agenda-II for the next meeting of BoA and directed Development Commissioners to send proposals well in time to facilitate necessary and timely scrutiny and avoid any supplementary agenda in future.



Annexure-I

List of Participants for the Meeting of the Board of Approval for SEZ held on 08.04.2025 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri Sunil Barthwal, Chairman & Commerce Secretary, Department of Commerce
2. Shri L. Satya Srinivas, Special Secretary, Department of Commerce
3. Shri Vimal Anand, Joint Secretary, DoC
4. Shri Ranjan Khanna, Pr. ADG, DGEP, CBIC
5. Shri Roshan Lal, ADG, DGEP
6. Shri Gaurav Pundir, Director, DoC
7. Shri Rakesh Kumar, Additional, DGFT
8. Smt. P. Hemalatha, Development Commissioner, CSEZ
9. Shri Dinesh Singh, Development Commissioner, KASEZ
10. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ
11. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
12. Shri D.B Singh, Development Commissioner, FSEZ
13. Shri Suvidh Shah, Development Commissioner, Indore SEZ
14. Shri Lokesh HD, Development Commissioner, Dahej SEZ
15. Shri Marut Tripathi, JDC, KASEZ
16. Smt. Roshni Aparanji Korati, JDC, VSEZ
17. Shri Surender Malik, JAD, NSEZ
18. Shri Ravi Chhangani, ADC, Indore SEZ
19. Smt. Deepa Pande, Under Secretary, M/o Defence

List of participants connected with Video Conferencing: -

1. Shri Bipin Menon, Development Commissioner, NSEZ
2. Shri Srinivas Muppaala, Development Commissioner, VSEZ
3. Shri Hardev Singh, DCIT (OSD), ITA-I, CBDT
4. Shri Yogesh Kumar Sharma, Deputy Director, MSME
5. Ms. Shubhra, Development Commissioner, APSEZ, Mundra
6. Dr. Praveen Development Commissioner, Mihan SEZ
7. Shri Abhimani Sharma, Development Commissioner, Surat SEZ
8. Shri Lal Chand Dabaria, Assistant Legal Adviser, D/o Legal Affairs
9. DLC, D/o Legislative
10. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs, Vikas Bhawan, I.P. Estate, New Delhi
11. Shri Sandeep Rout, TCPO, M/o UD
12. Administrator, IFSCA