

No. K-43014(22)/7/2021-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Udyog Bhawan, New Delhi
Dated the 1st June, 2021

OFFICE MEMORANDUM

Subject: Minutes of the 104th Meeting of the Board of Approval (BoA) for Special Economic Zone (SEZs) held on 28th May, 2021 at 11:30 A.M. through video conferencing-reg.

Please find enclosed herewith Minutes of the 104th meeting of the Board of Approval for SEZs held on 28th May, 2021 under the Chairmanship of Shri Anup Wadhawan, Secretary, Department of Commerce for information and necessary action.

2. The Development Commissioners are requested to take urgent necessary action on the directions of BoA requiring follow up action on their part, before the next meeting of the BoA.


(Sumit Kumar Sachan)

Under Secretary to the Government of India

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To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. 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, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)

12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi (Fax: 23092569)
13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakypuri, 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, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
42. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
43. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, Bangalore – 560001. (Fax: 080-22259870)

44. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
45. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
46. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
47. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
48. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
49. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
50. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
51. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
52. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan), Sector -17, Chandigarh- 160017.
53. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
54. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneswar – 751001 (Fax: 0671-536819/2406299).
55. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
56. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
57. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
58. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
59. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
60. 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 / Consultant to AS(SK) / PPS to JS(AK)/ PPS to Dir(SNS).

**Minutes of the 104th meeting of the Board of Approval for SEZs
held on 28th May, 2021**

The One Hundred and Fourth (104th) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 28th May, 2021 under the Chairmanship of Shri Anup Wadhawan, Secretary, Department of Commerce, at 11.30 A.M. through Video Conferencing mode. The list of participants is annexed (Annexure-1).

Item No. 104.1: Confirmation of minutes of the meeting of the 103rd BoA held on 18th March, 2021.

The Board, ratified the minutes of the 103rd meeting of the BoA held on 18th March, 2021.

Item no. 104.2 Request for extension of LoA beyond 3rd year onwards (two proposals)

104.2(i) Request of M/s Vidya Herbs Private Limited - a unit in the KIADB (Pharmaceutical) SEZ, Hassan, Karnataka for extension of Letter of Approval (LOA) beyond 26.10.2020 for a period of one year up to 26.10.2021.

The Board, after deliberations, approved extension of validity of the LoA for a period of one year, i.e. up to 26.10.2021.

104.2(ii) Request of M/s ECGC Limited, a unit in GIFT SEZ for extension of the validity of LoA in multi-services SEZ at Ratanpur, District Gandhinagar, Gujarat developed by M/s GIFT SEZ Ltd.

The Board, after deliberations, approved extension of validity of the LoA for a period of one year, i.e. up to 28.06.2021.

Item no. 104.3 Change in name/shareholding pattern/merger-demerger (four proposals)

104.3(i) Proposal of M/s Bayline Infocity Limited, developer of Bayline Infocity SEZ at Old Mahabalipuram Road, Chennai, Tamil Nadu for change of shareholding pattern and appointment of new directors.

DC, MEPZ informed the Board that M/s KKN Holdings Pvt. Ltd., existing shareholder has amicably settled the dues and do not have an objection to the proposed change in shareholding pattern of M/s Bayline Infocity Ltd. It was further stated that the withdrawal petition filed by the individual investors before the NCLT, Chennai Bench is listed for hearing on 09.06.2021.

The Board noted that the matter is sub-judice and the outcome of the petition remains uncertain at this stage. The Board, after deliberations, decided to defer the proposal.

104.3(ii) Request of M/s GV Techparks Private Limited, Developer for proposed demerger of Global Village Tech Park and change in developer status from GV Techparks Private Limited to Mindcomp Regency Park Private Limited (MRPPL).

The Board, after deliberations, approved the proposal for an 'in-principle approval' for demerger of Global Village Tech Park (Global Village Undertaking) and change in developer



status from GV Techparks Private Limited to Mindcomp Regency Park Private Limited subject to approval by relevant statutory body with the following conditions:-

- i. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered developer entity;
- ii. Fulfilment of all eligibility criteria applicable to developer, including security clearances etc. by the altered developer entity and its constituents;
- iii. Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii. The developer shall furnish details of PAN and jurisdictional assessing officer of the developer to CBDT.

104.3(iii) Proposal of M/s Squarespace SEZ Pvt. Ltd., Co-developer in M/s Phoenix Tech Zone Pvt. Ltd. an IT/ITES SEZ located at Sy no.115/35 at Nanakramguda Village, Serilingampally Mandal, Telangana for transfer of ownership of their company.

The Board, after deliberations, approved the proposal for transfer of ownership of the company subject to approval by relevant statutory body with the following conditions:-

- i. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered co-developer entity;
- ii. Fulfilment of all eligibility criteria applicable to co-developer, including security clearances etc., by the altered co-developer entity and its constituents;
- iii. Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii. The co-developer shall furnish details of PAN and jurisdictional assessing officer of the co-developer to CBDT.



104.3(iv) Proposal of M/s Holistic Infra Developers Pvt. Ltd., Co-developer in M/s Phoenix Tech Zone Pvt. Ltd. an IT/ITES SEZ located at Sy no.115/35 at Nanakramguda Village, Serilingampally Mandal, Telangana for transfer of ownership of their company.

The Board, after deliberations, approved the proposal for transfer of ownership of the company subject to approval by relevant statutory body with the following conditions :-

- i. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered co-developer entity;
- ii. Fulfilment of all eligibility criteria applicable to co-developer, including security clearances etc., by the altered co-developer entity and its constituents;
- iii. Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii. The co-developer shall furnish details of PAN and jurisdictional assessing officer of the co-developer to CBDT.

Item no. 104.4 Procurement of restricted items viz. sand etc. for construction activities from DTA (five proposals)

104.4 (i) Request of M/s Biocon Limited, Co-developer of M/s Ramky Pharma City SEZ, Parawada, Visakhapatnam for permission for procurement of River Sand from DTA without payment of duty on the basis of approval of authorized operations.

The proposal from DC, VSEZ for approval for procurement of 5000 MTS of river sand by the co-developer namely, M/s Biocon Ltd. for construction purpose was placed before the Board of Approval.

The Board, after deliberations, approved the proposal in terms of proviso under Rule 27(1) of the SEZ Rules, 2006 subject to the condition that it should be ensured that the allowed item is actually used in the SEZs and all the environmental and other relevant regulations are complied with.

104.4(ii) Request of M/s Jenya, Plot no.10, EPSEZ, Gandhinagar for procurement of raw material for the purpose of building construction in Electronic Park SEZ, Gandhinagar.

The proposal from DC, KASEZ for ratification of approval granted by DC office to procure various materials for the purpose of building construction in Electronic Park SEZ, Gandhinagar which included 250 Tonnes of River Sand (HSN Code 25051020) was placed before the BoA.

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted items viz. sand, soil etc. subject to the condition that it should be ensured that the allowed items are actually used in the SEZs and all the environmental and other relevant regulations are complied with.

104.4(iii) Procurement of Sand/Soil by Kandla SEZ units and ratification of approval granted under Delegation of Powers granted to Development Commissioner.

The proposal from DC, KASEZ for ratification of approval granted by the DC office for procurement of following items was placed before the BoA:

Sr. No.	Name of the Unit	Materials permitted	Quantity Permitted	Date of approval
1.	Computerised Numerical Control (I) Pvt. Ltd.	Sand	100 MT	05.11.2020
2.	Liladhar Pasoo Forwarders Pvt. Ltd.	Sand	1 tractor (half sand)	05.11.2020
3.	Milak Warehouse	Sand	100 MT	05.11.2020
4.	Zetts Cosmetics Pvt. Ltd.	Sand	9 trucks/200 MT	05.11.2020
5.	Suhavi Pharma	Sand	2 truck load	25.11.2020
6.	Aditya Exports	Sand	6 tractor	27.11.2020
7.	Texpoly Impex	Sand	3 dumper	03.12.2020
8.	Motherson Sumi Systems Ltd.	Sand	1 trolley	11.12.2020
9.	Rama Cylinders Pvt. Ltd.	Sand	1250 MT	11.12.2020
10.	Inox India Pvt. Ltd.	Sand	50 MT	11.12.2020
11.	Harish Processors Pvt. Ltd.	Sand	20 truck (800 CFT/truck)	18.12.2020
12.	Praj Industries Ltd.	Sand	85 MT	18.12.2020
13.	Oswal Agrimpex	Sand	2.5 T	28.12.2020
14.	Central Warehousing & Trading	Sand	25 truck (400 CFT/truck)	29.12.2020
15.	Probity Make Keep and Trades	Sand	2500 MT	30.12.2020
16.	Jindal Fibres	Sand	3 trucks	13.01.2021
17.	Texwool Spinners and Clothing	Sand	10 dumpers	13.01.2021
18.	Satguru Polyfab Pvt. Ltd.	Sand	60 MT	15.01.2021
19.	GKN Enterprises	Sand	100 trucks	28.01.2021
20.	Texpoly Impex	Sand	3 dumpers	28.01.2021
21.	Jay Bholenath Waybridge	Sand Aggregate Blocks Cement TMT Steel Bars	10 trucks (120 MT) 10 trucks (120 MT) 1 truck 1 truck 1 truck	29.01.2021
22.	Strands Textile Mills Pvt. Ltd.	Sand	10 MT	02.02.2021
23.	Rekha Superfine Exporters	Sand	2 tractors	02.02.2021
24.	Galentic Pharma (India) Pvt. Ltd.	Sand	5 MT	12.02.2021
25.	Shri Khatushyam Trade Links	Sand	10 trucks	02.03.2021

26.	United Safeway India Pvt. Ltd.	Sand	150 MT	04.03.2021
27.	Star Shine Clothing Pvt. Ltd.	Sand	50 trucks	07.04.2021
28.	One World	Sand	5 Ton	13.04.2021
29.	Packsol Enterprise LLP	Sand	2 trucks (60 MT)	13.04.2021
30.	Rama Cylinders Pvt. Ltd.	Sand	1500 MT	28.04.2021
31.	IFGL Refractories Ltd.	Sand	20000 CFT	28.04.2021

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted items viz. sand, soil etc. subject to the condition that it should be ensured that the allowed items are actually used in the SEZs and all the environmental and other relevant regulations are complied with.

104.4(iv) Proposal of M/s Phoenix Infocity Pvt. Ltd. for procurement of sand for their SEZ.

The proposal from DC, VSEZ for permission to procure sand by the developer was placed before the BoA for the following items :

Sl. No.	Name of the item	Quantity (in MT)	Value (in Rs)
1	Plaster Sand	10000	1,00,00,000
2	River Sand	10000	4,00,00,000
3	Robo Sand	10000	70,00,000
	Total		5,70,00,000

The Board, after deliberations, decided to approve the proposal for procurement of restricted item viz. sand in terms of proviso under Rule 27(1) of the SEZ Rules, 2006 subject to the condition that it should be ensured that the allowed items are actually used in the SEZs and all the environmental and other relevant regulations are complied with.

104.4(v) Proposal of M/s Vidhi Specialty Food Ingredients Limited, a unit in Dahej SEZ for procurement of restricted items for SEZ unit infrastructure development and repairing facility in terms of Rule 27 of the SEZ Rules 2006.

The proposal from DC, Dahej SEZ for ratification of approval granted by DC office for procurement of following items was placed before the BoA:

Description	Estimated Quantity
Sand (including sand used RMC)	5500 MT
Crushed Stone (including stone used for RMC, Road)	7000 MT
Granite Stone	20 MT
Cement	2000 MT

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted items viz. sand, soil etc. subject to the condition that it should be ensured that the allowed items are actually used in the SEZs and all the environmental and other relevant regulations are complied with.

104.5 Proposal for change in sector (one proposal)

104.5(i) Application of M/s J Matadee FTWZ for change of sector of its FTWZ to 'multi sector SEZ' in terms of Rule 6(A)(i) of the SEZ Rules, 2006.

The Board, after deliberations, decided to approve the proposal of the developer for change of sector of its Free Trade Warehousing Zone into 'Multi Sector SEZ' in terms of Rule 6(A) (i) of the SEZ Rules, 2006 subject to the condition that all the terms and conditions prescribed under the SEZ law for setting up of a multi sector SEZ viz. minimum contiguous land area requirement, minimum processing area requirement, FTWZ area duly demarcated being exclusively used for trading and warehousing purpose etc. along with separate entry and exit are fulfilled by the developer.

104.6 Request for co-developer (three proposals)

104.6(i) Application of M/s Leather Crafts (India) Private Limited for approval of co-developer status in Mahindra World City SEZ (Apparel) at Thenmelpakkam, Chengelpet Distt, Tamil Nadu.

The Board, after deliberations, approved the proposal of M/s Leather Crafts (India) Private Limited for co-developer status over an area of 2.98 acres for providing the following infrastructure facilities:

- A totally refurbished state of the art building premises admeasuring 6097 sq. mtrs in two floor built with excellent road access.
- Fully equipped 2 canteen blocks admeasuring about 418 sq. mtrs. each, in first floor.
- HT power supply from the Electricity Grid with a sanctioned demand power supply of 400 kvw.
- Two Volvo Penta generators (415 KVA & 250KVA) for stand-by power supply, for continuous industrial operations.
- A centrally air-conditioned (8 units of 22 tons each, 6 units of 3 tons-194 tons), fully furnished office (4500 sq. ft.) in the ground floor, fitted with air-conditioner of 17 tons, consisting of 16 work stations, 8 cabins, one R&D room, one Conference room and reception area.
- Two Atlas Copso Air Compressors 15 HP & 25 HP for industrial operations.
- Other amenities like smoke detectors, security cameras, tables, video conference equipments etc.

The approval shall be subject to execution of necessary co-developer agreement with the developer and compliance with relevant provisions of SEZ Act and Rules. The lease period shall be in accordance with DoC's Instruction no. 98 dated 29.08.2019.

104.6(ii) Request of M/s State Industries Promotion Corporation of Tamil Nadu Limited for co-developer status in the IT/ITES Electronic components and Hardware manufacturing and related services SEZ developed by M/s. Flextronics Technologies India Pvt. Ltd. at SIPCOT Industrial Park, Phase II, Sandavellur "C" Village, Sriperumbudur Taluk, Kancheepuram District.



The Board, after deliberations, approved the proposal of M/s. State Industries Promotion Corporation of Tamil Nadu Limited to undertake basic infrastructure facilities in the 60.73 ha of notified area out of total notified area of 76.14 ha viz. roads, storm water drains facility, street lights, water supply distribution lines, avenue plants etc. for facilitating the industrial units proposed to be set up within the said 60.73 ha of notified area subject to execution of necessary co-developer agreement with the developer and compliance with relevant provisions of SEZ Act and Rules. The lease period shall be in accordance with DoC's Instruction no. 98 dated 29.08.2019.

104.6(iii) Request of M/s. Finefacilis Management Private Limited for co-developer status in M/s. Platinum Holdings Private Limited SEZ for IT/ITES located at #2/1, Abu Garden, Navalur, OMR (Rajiv Gandhi Salai), Chennai.

The Board, after deliberations, approved the proposal of M/s. Finefacilis Management Private Limited to develop, operate and maintain an IT/ITES Park along with other infrastructure facilities in the SEZ in accordance with the co-developer agreement entered into with the developer subject to standard terms and conditions as per SEZ Act and Rules. Since the developer and the proposed co-developer have entered into an amendment agreement on 21.05.2021 capturing that out of 2.31 acres proposed to be developed, the developer requires and will retain 0.95 acres for its parking requirement and for erecting Sub-station, transformer yard and electrical related works for the overall development, resultantly, the proposed co-developer will utilize land admeasuring 1.36 acres only to develop, operate and maintain an IT/ITES park along with other infrastructure facilities in the SEZ. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29.08.2019.

104.7 Request for setting up of SEZs (three proposals)

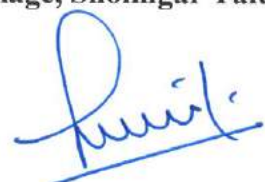
104.7(i) Request of Department of Information Technology, Government of Sikkim for formal approval for setting up of an IT/ITES SEZ at Namli, 8th Mile, Ranipol, East Sikkim over an area of 6.32 Hectares.

The Board, after deliberations, approved the proposal of the Department of Information Technology, Government of Sikkim for "formal approval" for setting up an IT/ITES SEZ at Namli, 8th Mile, Ranipol, East Sikkim over an area of 6.32. DC, Falta SEZ shall ensure strict compliance of necessary safeguards in view of observations of the Ministry of Home Affairs while conveying security clearance to the developer vide their letter dated 10.09.2020.

104.7(ii) Application of M/s. Magnus Infrastructure Ltd. seeking "In-Principle Approval" for setting up of a "Multi-Sector SEZ" at Neidavoyal Village, Ponneri Taluk, Thiruvallur District, Tamil Nadu over an area of 50.58 Ha.

The Board, after deliberations, decided to grant an "in-principle" approval to the developer.

104.7(iii) Application of M/s. NDR Infrastructure Pvt. Ltd. seeking "In-Principle Approval" for setting up of a "Multi-Sector SEZ" at Soorai Village and Aayal Village, Sholingar Taluk, Ranipet District, Tamil Nadu over an area of 50.58 Ha.



The Board, after deliberations, decided to grant an “in-principle” approval to the developer.

104.8 Miscellaneous cases (one proposal)

104.8(i) Proposal of plastic recycling and worn and used clothing units in Kandla, Falta and Noida SEZs for renewal of their Letter of Approval in terms of Rule 18(4) (a) & (c) of the SEZ Rules, 2006.

The Board noted that the revised policy for worn/used clothing and plastic recycling units in SEZs was finalized in consultation with the stakeholders, approved by the Competent Authority and circulated by the Department of Commerce vide letter dated 27.05.2021. The LoA of total 48 such units as detailed below is to expire on 30.06.2021:

	Worn/used clothing	Plastic recycling
Kandla SEZ	17	23
Falta SEZ	1	6
Noida SEZ	-	1

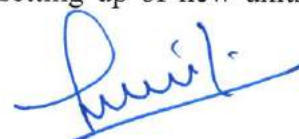
The revised policy circulated via DoC letter dated 27.05.2021 stipulates as follows.

A. Worn and Used Clothing units:

1. Setting up of new units in SEZ/EOUs is not allowed.
2. Extension/renewal of LoA of existing units will be considered for a period of five years by Board of Approval.
3. Besides the NFE obligations, the units shall be required to comply with to the extent –
 1. 66.67% i.e. 2/3rd of the exports in terms of annual turnover and
 2. 50% in terms of tonnage.
4. They shall be allowed to make clearance in DTA, to other SEZ units as well as EoUs as long as they fulfil the NFE and other conditions. Clearance to other SEZ units/EOUs will not be counted towards mandatory minimum physical export obligations.

B. Plastic Recycling units:

1. Extension / renewal of LoA of existing units will be considered by Board of Approval for a period of 18 months as per notification dated 27.01.2021 issued by MoEF&CC as well as the conditions as laid down by the MoEF&CC. The above condition that the present permission to import the raw material is only for 18 months will be declared upfront so that the existing units may seek extension / renewal factoring in this condition into their business proposal. Such renewal shall also be subject to the condition that the units shall comply with obligations under other legislations as well as compliance with payment of penalty, if any imposed by competent authority under any statute.
2. DoC will propose suitable amendment in SEZ Rules to provide for setting up of new units engaged in recycling of plastic as SEZ units.
3. DGFT will propose suitable amendment in FTP to provide for setting up of new units engaged in recycling plastic as EOUs.



4. Besides the NFE obligations, the units shall be required to comply with to the extent –
 1. 35% of the exports in terms of annual turnover; and
 2. 50% in terms of tonnage.
5. They shall be allowed to make clearance in DTA, other SEZ units as well as EoUs as long as they fulfil the NFE and other conditions. Clearance to other SEZ units/EoUs will not be counted towards mandatory minimum physical export obligations.

The Board after deliberations, decided to grant further extension of five years to the worn and used clothing units beyond 30.06.2021. As regards plastic recycling units, the Board decided to extend the validity of their LoAs upto 26.07.2022 i.e. 18 months from the date of notification of the Hazardous and Other Waste (Management and Transboundary Movement) Amendment Rules, 2021 vide G.S.R. 47(E) dated 27.01.2021 by the MoEF&CC. The concerned Development Commissioners should ensure that the units fulfil all other criteria and there is no violation of SEZ Act/Rules. The Development Commissioners shall also ensure that the units shall comply with obligation under any other legislation as well as compliance with payment of all the Government dues including rent and penalties, if any, imposed by competent authority under any statute before granting formal orders and renewal. Further, it may also be ensured that the policy conditions are strictly adhered to.

Decision on Supplementary Agenda

Item no. 104.9 Extension of validity of LoA (one proposal)

104.9 (i) Extension of LoA issued to M/s. Amtech Electronics (India) Ltd., Plot No. 5, 6 & 7, GIDC- Electronic Park SEZ, Gandhinagar on 07.09.2009.

The Board noted that even after a lapse of 12 years since the LoA was granted, the unit had failed in their commitment of construction/commencement of production. The LoA of the unit deemed to have been lapsed on 08.05.2014 and accordingly, the Board decided to reject the request of the unit for renewal of LoA.

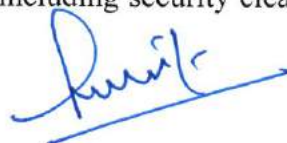
The Board noted that they have applied afresh for setting up a unit and the fresh application can be considered separately on merits by the Approval Committee.

104.10 Change in shareholding pattern (one proposal)

104.10(i) Request of M/s Candor Kolkata One Hi-Tech Structures Pvt. Ltd. IT/ITES SEZ at Plot no.1, Block No. DH, Street no. 316, New Town, Rajarhat, Kolkata for change of shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change of shareholding pattern of the company subject to approval by relevant statutory body with the following conditions:-

- i. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered developer entity;
- ii. Fulfilment of all eligibility criteria applicable to developer, including security clearances etc. by the altered developer entity and its constituents;



- iii. Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii. The developer shall furnish details of PAN and jurisdictional assessing officer of the developer to CBDT.

Item no. 104.11 Proposal for additional area (one proposal)

104.11(i) Request of M/s. J. Matadee Free Trade Zone Private Limited, an FTWZ located at Mannur and Valarpuram Villages, Permbakkam Road, Sriperumbudur Taluk, Kancheepuram District, Tamil Nadu, for an increase in area of 9.333 Ha (beyond 10%) to their existing notified area of 84.775 Ha.

The Board, noted that as per the inspection report there is a temple land and a small waterway canal within the already notified area. DC, MEPZ informed the Board that the temple land is outside the SEZ boundary and a culvert has already been constructed over the canal which is already under usage by the developer. As regards reservations on contiguity, DC informed the Board that though the proposed land parcels are in bits and pieces, the contiguity is not compromised.

The Board, after deliberations, noted that besides the issue of temple land and the canal, there are also a few patches of non-notified land enclosed within the current notified land of SEZ. The Board decided to defer the proposal and directed DC, MEPZ to examine the issues comprehensively and furnish a clear inspection report so that the proposal may be considered by the Board.

104.12 Miscellaneous cases (two proposals)

104.12(i) Proposal of M/s Pfizer Healthcare India Pvt. Ltd. (formerly M/s Hospira Healthcare India Pvt. Ltd.), a unit in M/s Ramky Pharma City Pvt. Ltd. SEZ for extension of the block period for calculation of NFE in terms of Rule 53 of the SEZ Rules, 2006.

The Board noted that the proviso under Rule 53 of the SEZ Rules, 2006 stipulates that where a unit is unable to achieve NFE due to adverse market conditions or any ground of genuine hardship having adverse impact on functioning of the unit, the five years block period for calculation of NFE earnings may be extended by the BoA for a further period of upto one year, on a case to case basis. The Board also observed that in the instant case, the unit has not indicated any such ground of genuine hardship which was adversely affecting the functioning of the unit and non-achievement of positive NFE mandated under SEZ law. The Board noted that in the

absence of any valid grounds as provided under the Rule, there is no scope for considering the request of the unit for extension of the block period for calculation of NFE.

The Board, after deliberations, decided to reject the request of the unit.

104.12(ii) Ratification of permission granted to M/s Avinash Hitech City 2 Society, Co-developer in M/s Phoenix Infocity Pvt. Ltd. IT/ITES SEZ at Gachibowli Village, Serilingampally Mandal, Ranga Reddy Distt., Telangana.

The proposal from DC, VSEZ for ratification of approval granted by DC office for procurement of following items by the co-developer was placed before the BoA:

Sl. No.	Name of the item	Quantity	Value (in Rs)
1	River Sand	500 MT	17,50,000/-
2	Crushed Sand	500 MT	5, 50,000/-

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted item viz. sand subject to the condition that it should be ensured that the allowed items are actually used in the SEZs and all the environmental and other relevant regulations are complied with.

Decision on Supplementary Agenda II

104.13 (i) Request of M/s TRIL Infopark Limited, Developer of TRIL Infopark Limited SEZ for IT/ITES at Old Mahabalipuram Road, Chennai for change of shareholding pattern.

The Board, after deliberations, approved the proposal for change of shareholding pattern subject to approval by relevant statutory body with the following conditions:-

- Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered developer entity;
- Fulfilment of all eligibility criteria applicable to developer, including security clearances etc. by the altered developer entity and its constituents;
- Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- The developer shall furnish details of PAN and jurisdictional assessing officer of the developer to CBDT.

ANNEXURE - I

List of Participants for the Meeting of the Board of Approval for Special Economic Zones held on 28th May, 2021 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri Anup Wadhawan, Chairman, BoA & Commerce Secretary, Department of Commerce.
2. Shri S. Kishore, Additional Secretary, Department of Commerce.
3. Shri Amit Yadav, DG, DGFT.
4. Shri Amitabh Kumar, Joint Secretary, Department of Commerce.
5. Shri Senthil Nathan S, Director, Department of Commerce.
6. Shri Shanmuga Sundram, Development Commissioner, MEPZ
7. Shri D. Anandan, Development Commissioner, Sri City SEZ.
8. Dr. Amiya Chandra, Development Commissioner, Adani Port SEZ, Mundra.
9. Shri D.V. Swamy, Development Commissioner, CSEZ.
10. Shri A. Rama Mohan Reddy, Development Commissioner, Visakhapatnam SEZ.
11. Shri A. Bipin Menon, Development Commissioner, Noida SEZ.
12. Shri R. Muthuraj, Development Commissioner, GIFT & Dahej SEZ.
13. Shri Virendra Singh, Development Commissioner, Surat SEZ, Gujarat.
14. Shri B.K. Panda, Development Commissioner, Falta SEZ.
15. Shri S.K. Bansal, Development Commissioner, SEEPZ SEZ.
16. Shri Sambhaji Chavan, Development Commissioner, Mihan SEZ.
17. Shri C.P.S. Chauhan, Joint Development Commissioner, SEEPZ- SEZ.
18. Shri Naveen Kushalappa, Joint Development Commissioner, CSEZ.
19. Shri Saroj Kumar Behera, Additional Director, DGEP.
20. Shri Gulzar Ahmed Wani, US (ITS-1) CBDT.
21. Shri Lal Chand Dabaria, Assistant Legal Adviser, Department of Legal Affairs.
22. Representative of Industries Department, Govt. of Haryana.

