

No. K-43022/86/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

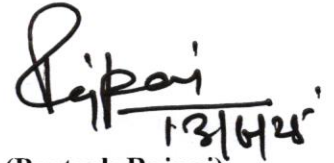
Vanijya Bhawan, New Delhi
Dated the 13th June, 2025

OFFICE MEMORANDUM

Subject: 129th Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 6th June, 2025 at 3:00 P.M. – Reg.

Please find enclosed herewith Minutes of the 129th meeting of the Board of Approval for SEZs held on 6th June, 2025 under the Chairmanship of Shri Sunil Barthwal, 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.



(Prateek Bajpai)

Under Secretary to the Government of India

Tel: 23039939

Email: prateekbajpai.moca@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, 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, 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, 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/ PPS to SS(LSS)/ PPS to JS(VA)/ PPS to DIR(GP).

Minutes of the 129th meeting of the Board of Approval (BoA) for SEZs held on 6th June, 2025 at New Delhi

The One Hundred and Twenty-Ninth (129th) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 6th June, 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**.

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

Item No. 129.1:

Ratification of the minutes of the 128th meeting of the Board of Approval for Special Economic Zones (SEZs) held on 16th May, 2025.

The Board **ratified** the minutes of the 128th meeting of the BoA for SEZs held on 16th May, 2025.

Item No. 129.2:

Request for extension of LoA of SEZ Unit [1 proposal – 129.2(i)]

129.2(i) Proposal of M/s. Mundra Crude Oil Terminal Limited, APSEZ, Mundra for grant of LOA extension for a period of one-year.

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 20.05.2026.

Agenda Item No. 129.3:

Request for Co-Developer status [4 proposals – 129.3(i) – 129.3(iv)]

129.3(i) Request of M/s. High Glory Footwear India Pvt. Ltd., Co-Developer status in M/s. SIPCOT, A Saathanur Village Ullundurpet Kallakurichi-Tamil Nadu-MEPZ

The Board, after deliberations, **approved** the proposal of M/s. **High Glory Footwear India Pvt. Ltd.** for Co-developer status in the M/s. State Industries Promotion Corporation of Tamil Nadu (SIPCOT) at SIPCOT, A Saathanur Village Ullundurpet Kallakurichi, Tamil Nadu to create, maintain, and operate infrastructure



facilities for captive unit over an area 73.9563 hectares, in accordance with the co-development agreement dated 22.04.2025, entered into with the Developer (M/s. State Industries Promotion Corporation of Tamil Nadu (SIPCOT) 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.

129.3(ii) Proposal of M/s TransGenz Infotech, for Co-Developer status in MIDC Pune, SEZ, Rajiv Gandhi Infotech Park, Phase III, Hinjewadi, Pune

The Board, after deliberations, **approved** the proposal of **M/s. TransGenz Infotech** for Co-developer status in the M/s. Maharashtra Industrial Development Corporation (MIDC) at Rajiv Gandhi Infotech Park, Phase III, Hinjewadi, Pune, Maharashtra for Construction of buildings and related infrastructure for IT/ITES Units, Development of space for IT/ITES Unit and all default authorized operations over an area 0.8208 Hectares (i.e. 8208 Sq. Metres), in accordance with the co-development agreement dated 05.02.2025, entered into with the Developer (M/s. Maharashtra Industrial Development Corporation (MIDC)) 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.

129.3(iii). Request of M/s. Centaurus Spav Ventures LLP seeking co-developers status in M/s. Phoenix Tech Zone Pvt. Ltd. SEZ at Sy. No. 203/P at Manikonda Village, Rajendra Nagar Mandal, Telangana

The Board, after deliberations, **approved** the proposal of **M/s. Centaurus Spav Ventures LLP** for Co-developer status in the M/s. Phoenix Tech Zone Pvt. Ltd. at **Sy. N. 203/P at Manikonda Village, Rajendra Nagar Mandal, Telangana** to manage office space for IT/ITES units, its maintenance including upgrading the premises to meet specific client requirements, interior fit-outs, built-to-suit systems, additional facilities to establish a Plug & Play environment, along with other operational enhancements and undertaking other default authorized operations in the above said area over an area 1,25,048.98 sq. ft., in accordance with the co-development agreement dated 02.04.2025, entered into with the Developer (M/s. Phoenix Tech Zone Pvt. Ltd.) 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

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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.

129.3(iv) Request of M/s. Saini Electrical & Engineering Works as co-developer within the processing area in MIHAN SEZ, located at Plot No. 6B1, Sector – 11 at MIHAN SEZ, Nagpur.

The Board, after deliberations, **approved** the proposal of M/s. **Saini Electrical & Engineering Works** for Co-developer status in the M/s. Maharashtra Airport Development Company Ltd. (MIHAN) at **Plot No. 6B1, Sector-11 at MIHAN SEZ, Nagpur** for Construction of Building and demarcation of plot for SEZ units for Multi-Products and Service Industries with associated infrastructure as constructed bare warm shell and warm shell with Plug & Play facilities, demarcated plot, Internet & Wi-fi facility, Common Cafeteria, Common Garden, Power and its back-up facilities and maintenance thereof, Roads network, Water, Electricity, Security, Fire and Protection Systems etc. over an area 37,080.169 sq. mtr. (9.16 acres) in accordance with the co-development agreement dated 29.04.2025, entered into with the Developer (M/s. Maharashtra Airport Development Company Ltd. (MIHAN) 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.

Agenda Item No. 129.4:

Request for increase/decrease in area by Co-developer [2 proposals- 129.4(i) - 129.4(ii)]

129.4(i) Request of M/s. ANSR Global Corporation Pvt. Ltd. [Co-Developer] for increase in area in M/s. Phoenix Tech Zone Pvt. Ltd SEZ 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.** in M/s. Phoenix Tech Zone Pvt. Ltd. SEZ for increase in area of 66,046 sq. ft., in accordance with the co-developer agreement dated 23.04.2025 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

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lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

129.4(ii). Request of existing Co-Developer M/s. Nila Urban Living Private Limited, GIFT-SEZ at Gandhinagar, Gujarat for approval of additional land area below grade level.

The Board, after deliberations, **approved** the proposal of the Co-Developer of the GIFT-SEZ, M/s. **Nila Urban Living Private Limited** for additional appurtenant land admeasuring 451 Sq. mt. below grade level beyond the basement extent for the residential building in Plot No. 26C at Block No. 26 in dual use area of NPA in GIFT-SEZ, Gandhinagar. Thus, the activities will be performed by the co-developer on 6,001 sq. mt. of land (5,550 sq. mt of land area at grade level already approved + additional appurtenant land admeasuring 451 sq. mt. below grade level beyond the basement extent), in accordance with the Supplemental Agreement-2 to co-developer agreement dated 04.10.2024 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 29th August, 2019.

Agenda Item No. 129.5:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [4 proposals – 129.5(i) - 129.5(iv)]

129.5(i) M/s. DLF Cyber City Developers Limited, developer of IT/ITES SEZ at Sector- 24 & 25A, DLF Phase-III, Gurugram (Haryana) – Proposal demarcation of built-up Processing Area admeasuring '1585.54 Sqmt. at 6th floor, Block-C, Building No. 6' into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024 - 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.	Total built-up area (in Sqmt.)
6 th Floor, Building No.6 [Block-C]	1585.54 Sqmt.

129.5(ii) M/s. GTV SEZ Phase-1 Private Limited, Co-developer of the GTV Tech SEZ Private Limited Electronic Hardware & Software including IT/ITES

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SEZ at Village Ghamroj, Tehsil-Sohna, Distt- Gurugram (Haryana) – Proposal for demarcation of built-up processing area into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024 - 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: -

Floor No.	Total built-up area (in Sq. mtr.)
6 th floor	5310.13
7 th floor	5310.13
3 rd Basement	3455.84
Total:	14076.10

129.5(iii). Proposal of M/s. Phoenix Tech Zone Pvt. Ltd., developer at Sy. No. 203/P at Manikonda Village, Rajendra Nagar Mandal, Telangana for demarcation of SEZ under Rule 11B of SEZ (Fifth Amendment Rule, 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: -

Floor No.	Total built-up area (in Sq. mtr.)
3 rd floor	9042.58
4 th floor	9042.58
Total:	18,085.16

129.5(iv) Request of M/s. ESNP Property Builders and Developers Private Limited, Co-Developer of SNP Infrastructure LLP at Zamin Pallavaram Village, Chengalpatu, Kancheepuram Dist, Chennai, Tamil Nadu for demarcation of a portion of SEZ Processing Built-up area (55,209 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: -

Block/Tower	Floor No.	Built Up Area (sq. mtrs.)
Block 2	3 rd Floor	4391

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Block 4	Ninth Floor	5467
	Eighth Floor	5467
	Seventh Floor	5467
	Sixth Floor	5467
	Fifth Floor	5467
	Fourth Floor	5467
	Third Floor	5467
	Second Floor	5467
	First Floor	4211
	Ground floor	2871
Total in sq. mts.		55,209

Item no. 129.6:

Request for setting up of new SEZ [2 proposals - 129.6(i) - 129.6(ii)]

129.6(i) Formal approval to M/s Hubballi Durable Goods Cluster Private Limited for setting up a Sector Specific Special Economic Zone for Electronics Components manufacturing & services in Itigatti Village, Dharwad, Karnataka State of over an area of 11.549 Ha.

The Board, after deliberations, and in view of the amendment to Rule 5(2) (a) Of the SEZ Rules, 2006 notified vide GSR 364(E), dated 03.06.2025, thereby enabling the establishment of an SEZ for manufacturing of semiconductors or electronic components on contiguous land area of at least 10 Ha, granted **formal approval** to the proposal of M/s. Hubballi Durable Goods Cluster Private Limited for setting up a Special Economic Zone for manufacturing of Electronics Components at Itigatti Village, Dharwad district, Karnataka over an area of 11.549 Hectare.

129.6 (ii) Formal approval to M/s. Micron Semiconductor Technology India Pvt. Ltd. for setting up of a multi-product SEZ at Sanand, Ahmedabad, Gujarat in an area of 37.64 Ha.

The Board observed that the Micron Group proposes to invest up to \$825 million over two phases of the semiconductor project in India and will create up to 5,000 new direct Micron jobs and 15,000 community jobs over the next several years. Under the Government's "Modified Assembly, Testing, Marking and Packaging (ATMP) Scheme," Micron will receive 50% fiscal support for the total project cost from the Government of India and incentives representing 20% of the total project cost from the State of Gujarat. The combined investment by Micron and the two Government entities will be up to \$2.75 billion. The Government support will help fund the project and facilitate access to essential semiconductor infrastructure and resources to drive innovation and enhance local talent development. Ministry of Electronics and Information Technology, Government of

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India (MeitY) has granted a fiscal support of 50% of project cost to MSTI for the aforesaid project. In this regard, MSTI, Micron Technology Inc. and India Semiconductor Mission, Digital India Corporation (ISM) has entered into a Fiscal Support Agreement dated November 22, 2023 (Fiscal Support Agreement or FSA). One of the requirements under the Fiscal Support Agreement is that the obligations of MSTI under the FSA shall be secured by creation of mortgage over the project land (i.e. MSTI) in favour of ISM. Therefore, the area of 37.64 Ha where SEZ is proposed to be set up is currently mortgaged with MeitY as per the funding conditionalities. Taking into consideration the amendment in Rule 7 of SEZ Rules, 2006 vide Notification dated 03.06.2025, and the mandatory condition set by ISM, MeitY (Government of India) on MSTI for mortgaging the land for the purpose of securing the financial support from the former, and the large investment proposed by M/s Micron Semiconductor Technology India Pvt. Ltd., the Board granted **relaxation in the condition of encumbrance free area** as the said area on which the SEZ is proposed to be established is mortgaged to the authorised agency of the Central Government (ISM).

The Board further observed that said Unit (Main Site) of MSTI where the SEZ is proposed to be established has completely exited from the Manufacturing and Other Operations in (Customs Bonded) Warehouse Regulations (MOOWR) Scheme of CBIC, D/O Revenue, and has surrendered its licence under the said Scheme following the due procedure. Upon visiting the said premises, the Development Commissioner, KASEZ has also certified that the applicant complies with all the relevant conditions for establishment of an SEZ.

The Board, after deliberations, and in view of the above observations as well as considering the amendment to Rule 5(2)(a) Of the SEZ Rules, 2006 vide Notification dated 03.06.2025 thereby enabling the establishment of an SEZ for manufacturing of semiconductors or electronic components on contiguous land area of at least 10 Ha, granted **formal approval** to M/s. Micron Semiconductor Technology India Pvt. Ltd. for setting up of a Multi-Product SEZ at Sanand, Ahmedabad, Gujarat over an area of 37.64 hectare.

Agenda item no. 129.7:

Industrial License [1 proposal: 129.7(i)]

129.7(i) Proposal of M/s DCX Systems Limited, a SEZ unit at KIADB Aerospace SEZ, Bengaluru for Industrial License under IDR Act, 1951.

The Board, after deliberations, **approved** the request for Industrial License under IDR Act, 1951 for manufacturing the following items:

- I. Production, Assembly and Testing of Radar Systems and EW Systems;**
- II. Integration and Manufacture of Avionics & Defence Electronic Equipment.**

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Further, the Board observed that the activity of **Repair of Radar and EW Systems Apparatus**, viz. providing Warranty Support and carrying out repair of Airborne, Shipborne and Ground-based Systems (which shall include installation and commissioning support) is **non-licensable** as it is covered under MRO. The decision on MRO activities has earlier been communicated to DPIIT by Department of Defence Production (DPP), MoD vide OM No. 7(8)/2013/D(DIP) dated 26th June. 2014.

Additionally, the Board directed the company to follow the security guidelines for Category 'A' mentioned in the Security Manual available at DDP's website while undertaking manufacturing of items for defence use.

Item no. 129.8:

Miscellaneous [2 proposals: 129.8(i)-129.8(ii)]

129.8(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 for Developer for approval of 'Restricted' Items to carry on authorized operations in the IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector-126, Noida (Uttar Pradesh) as listed under:

S. No.	Authorized Operation / item description	Sl. No. at default list of Autho. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. lakhs) in
i.	Air Conditioning of Processing Area 1. Refrigerant – R32 (HSN 29034200) 2. Refrigerant – R404 (HSN 38276100) 3. Refrigerant – R22 (HSN 29037100) 4. Refrigerant – R- 410/410A (HSN 38276300) 5. Refrigerant – R407C (HSN 38276400) 6. Refrigerant – R134A (HSN 29034500)	21	146.00

In addition to above, and in light of the fact that such proposals are recurrent

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in nature, the Board directed the Development Commissioner concerned to put up a detailed case for examination of the Department if such proposals/approvals could be considered for a longer period. DC, NSEZ may send a suitable proposal in this regard.

129.8(ii) Proposal of M/s. Quarkcity India Pvt. Ltd., Developer for approval of 'Restricted Gases' item to carry out authorized operations in the IT/ITES SEZ at A40A, Industrial Area, Phase-VIIIB, Mohali, Punjab.

The Board, after deliberations, **approved** the proposal of M/s. Quarkcity India Pvt. Ltd. for Developer for approval for allowing the Gases in the nature of 'Restricted Items' to carry out authorized operations in the IT/ITES SEZ at A40A, Industrial Area, Phase-VIIIB, Mohali, Punjab as under:

S.No.	Authorized operations	S. No. at Default list of materials as per Inst. No. 50 & 54	Estimated Cost Lakhs)
i.	Air Conditioning of processing area GAS (ITC HS Code: 2903) (S. No. 43 of list of material)	21	3.00
		Total	3.00

In addition to above, and in light of the fact that such proposals are recurrent in nature, the Board directed the Development Commissioner concerned to put up a detailed case for examination of the Department if such proposals/approvals could be considered for a longer period.

Agenda Item No.129.9:

Appeal [5 cases: 129.9(i) - 129.9(v)]

129.9(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.

129.9(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 took reference of the appellant's verbal submissions through VC during the 127th meeting of BoA dated 08.04.2025 and the written submissions made thereafter. The Board observed that M/s VJP Shipping India Pvt Ltd, operating

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under Letter of Approval (LoA) No. 8/208/2021-NDRFTWZ dated 03.05.2021, was engaged in FTWZ operations at NDR SEZ. Investigations by DRI revealed misuse of the IEC of M/s Samyga International by the Appellant to import and clear goods without the knowledge of the actual IEC holder. Consequently, a Show Cause Notice was issued by the Development Commissioner, and after due proceedings, the LoA was cancelled by the Unit Approval Committee (UAC) on 18.11.2024. Subsequently, a proposal for a new FTWZ unit by the same party (the instant Appellant) at New Chennai Township SEZ was also rejected by the UAC.

From the submissions on record, the Board noted that adequate opportunity was provided to the Unit through issuance of SCN as well as for submissions/personal hearing and that the Order-in-Original is a reasoned and speaking order. Further, the violations by the said Unit were upheld in adjudication order No. 110493 dated 27.11.2024, passed by Customs authorities. Evidence brought out by the DC shows multiple instances of IEC misuse and unauthorized imports. Misuse of IEC and clearance of goods without the IEC holder's knowledge contravenes Rule 18(5) of SEZ Rules and Instruction No. 60 of DoC. Other acts of the appellant, including misdeclaration of description and value, are "notified offences" under the SEZ Act. Further, by evading /misdeclaring the information about its antecedents while applying for the new Unit, the Director acted in official capacity and the company is vicariously liable.

The Board, after deliberations, concluded that the contention raised by appellant in their written as well as oral submissions are negated by the fact and evidence of the case. The Board observed that the appellant persistently violated the regulations under the Customs Act, including misdeclaration and misuse of IEC, at different instances. Further, the Board also observed that the evasive action of the appellant and submission of false information regarding their antecedents was also found true.

The Board, after deliberations, upheld the decision of the UAC, MEPZ and **dismissed** the above two appeals of M/s. VJP Shipping India Pvt. Ltd. The **cancellation of LoA** at NDR SEZ and the **rejection of the proposal** for setting up FTWZ Unit at New Chennai Township SEZ are found to be **legal, proper, and sustainable** under the SEZ Act, 2005, and relevant rules and notifications.

129.9(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 took the reference of the appellant's verbal submissions through VC during the 127th meeting of BoA dated 08.04.2025 and the written submissions made thereafter. The Board, after deliberations, observed that that the Order-in-Original issued by the DC has not sufficiently established persistent contravention by the Appellant of the terms and conditions or its obligations subject to which the LoA was granted to him, as required under Section 16(1) of the SEZ Act is not established. Further, the Board also ruled that cancellation of the entire LoA was not justified and, accordingly, it was decided to **reinstate the LoA of the appellant Unit**. However, the Board advised all the DCs to take necessary steps in the light

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of the Guidelines for Operational Framework of FTWZ and Warehousing Units in SEZs, issued by DoC vide Instruction No. 117 dated 24.09.2024.

129.9(iv) 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 heard the appellant. The appellant made the following submissions:

- i. There was a delay of only five (5) days in submitting the appeal and the same may kindly be condoned.
- ii. The appellant is currently operating 2 units in DTA and exporting goods to western Europe.
- iii. The appellant assured that the instant unit in SEZ will be revived in 3 months to fulfil the existing export orders and generate instant employment of approx. 50-60 persons once the LoA is revived.
- iv. The Unit operated for 1 year after the fire incident.

The Board, after deliberations, condoned the delay in filing of the appeal considering the explanation given by the appellant. The Board directed the DC, Falta SEZ to calculate the outstanding dues after exclusion (waiver) of the time period of the unfit nature of the premises in the aftermath of the fire incident and during the period of repair works, and communicate the same to the said appellant Unit.

Accordingly, the Board **directed the DC, Falta SEZ to reinstate the LoA of the appellant Unit for a period of 6 months, subject to** the payment of outstanding dues by the appellant Unit as communicated by the DC within 60 days of the said communication, and commencement of production in the Unit within 6 months of the reinstatement of LoA. The Board further directed that the LoA will stand automatically cancelled if the Unit fails to comply with the above conditions. DC, Falta SEZ was directed to review the progress of the Unit from time to time.

129.9(v) Appeal filed by M/s. Varsur Impex Pvt. Ltd. in KASEZ under the provision of Section 16(4) of the SEZ Act, 2005 against the Order-in-Original dated 10.09.2024 passed by DC, KASEZ.

The Board heard the appellant. The Board noted that Betelnut/Arecanut and Pepper are highly sensitive smuggling due to high tariff value and duty structure of 110% plus IGST. Further, there is the condition of Minimum Import Price (MIP) on the commodities. All of this makes it a lucrative commodity for smuggling and diversion. Various cases in the recent past have been booked by DRI and SIIB in relation to Arecanut/Betelnut diversion and smuggling activities involving various SEZ units due to high BCD on them. The board observed that the Approval Committee in its 195th UAC meeting deliberated on the issue and unanimously decided to withdraw all approvals for warehousing of Betel Nuts and Pepper by SEZ units solely providing warehousing services on behalf of clients under powers conferred to it under Section 14(1)(f) of SEZ Act, 2005. Further, Units were directed

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to inform the Development Commissioner's office within seven days of any finalized or shipped cargo or transactions related to these commodities, with only those reported within this period considered for clearance to ensure a controlled and smooth phase-out while addressing existing commitments.

The Board further observed that **only** the permissions for warehousing Betelnut/Areca nut and Pepper have been revoked from the respective Unit's Letter of Approval (LoA), while all other permissions in the LoA remain intact. The disallowance of Betelnuts/Areca nuts and Pepper import for warehousing in Kandla SEZ is seen as a measure to curb misuse of the SEZ scheme, prevent smuggling, and align operations with the SEZ Act's objectives.

After due deliberations, the Board concluded that DC, Kandla SEZ has been duly authorised under the SEZ laws to keep a strict watch on high-risk commodities and restrict dealing in sensitive commodities by FTWZ units and warehousing units. Moreover, the Board also suggested that the list of commodities allowed for operations as per LoA may be reviewed regularly by the Unit Approval Committee based on the risk perception of the various commodities in the said Zone. The Board further underlined that the UAC of Kandla SEZ withdrew the approvals granted for the said commodities being sensitive, for all warehousing units in the entire jurisdiction of KASEZ without prejudice to the appellant.

Hence, the Board found no reason to interfere with the decision of the DC and UAC to withdraw the permission to store/warehouse sensitive commodities in the said Warehousing Unit from the list of authorised activities as per the LoA issued to the appellant, and after deliberations, upheld the decision of the UAC, KASEZ and **rejected** the above appeal of M/s. Varsur Impex Pvt. Ltd.

Supplementary Agenda for the 129th meeting of the Board of Approval for Special Economic Zones (SEZs)

Agenda Item No. 129.10:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [3 proposals – 129.10(i) - 129.10(iii)]

129.10(i) Request of M/s. Mahanga Commercial Properties Pvt. Ltd., developer IT/ITES at Sy. No. 83/1, Raidurg Panmaktha Village, Serilingampally Mandal, Ranga Reddy District, Telangana for demarcation of SEZ under Rule 11B 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: -

Floor No.	Total built-up area (in Sq. mtr.)
2 nd floor	6629.15

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4th floor	6629.15
5th floor	6629.15
6th floor	6629.15
Total:	26,516.60

129.10(ii) Request of M/s. Phoenix Infocity Pvt. Ltd., Developer IT/ITES SEZ at Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Telangana for demarcation of their SEZ under Rule 11B 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: -

Floor No.	Total built-up area (in Sq. mtr.)
Floor 1	3370.56
Floor 2	3370.56
Floor 3	3370.56
Floor 4	3370.56
Floor 5	3370.56
Floor 6	3370.56
TOTAL	20,223.36

129.10(iii) Proposal of M/s. Manjri Stud Farm Pvt. Ltd (SEZ Developer) IT/ITES SEZ at Phursungi, Pune, Maharashtra for Demarcation of Built-up Floors as Non-Processing Area (NPA) in terms of Rule 11B 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: -

Proposed Demarcated Floors (Building 4 Wing C)	Total built-up area (in Sq. mtr.)
Ground Floor	3367.36
First Floor	3360.13
Total Proposed Built-Up Area	6,727.49

Rajani
18/4/25

ANNEXURE

**List of Participants for the 129th Meeting of the Board of Approval for SEZs
held on 06.06.2025 under the Chairmanship of Secretary,
Department of Commerce**

1. Shri Sunil Barthwal, Chairman & Commerce Secretary, Department of Commerce
2. Shri Rajesh Agarwal, Special Secretary Department of Commerce
3. Shri L. Satya Srinivas, Special Secretary, Department of Commerce
4. Shri Ajay Bhadoo, DG, DGFT
5. Shri Vimal Anand, Joint Secretary, DoC
6. Manoj K. Arora, Pr. DG, DGEP
7. Shri Ranjan Khanna, Pr. ADG, DGEP
8. Shri Abhay Kumar, ADG, DGEP
9. Shri Gaurav Pundir, Director, DoC
10. Shri Bipin Menon, DC-NSEZ
11. Smt. P. Hemlatha, DC-CSEZ
12. Shri Srinivas Muppalla, DC-VSEZ
13. Shri Dinesh Singh, DC-KASEZ
14. Shri D B Singh, DC-FSEZ
15. Shri Abhinav Gupta, DC-Gift SEZ
16. Shri Alex Paul Menon DC-MEPZ
17. Smt. Mital Hiremath, JDC-SEEPZ
18. Shri Surender Malik, JDC-NSEZ
19. Shri Chetan Varma, SO-Gift SEZ

List of participants connected through Video Conferencing: -

1. Shri Hardev Singh, DCIT (OSD), ITA-I, CBDT
2. Shri Lokesh HD, Development Commissioner, Dahej SEZ
3. Dr. Praveen Development Commissioner, Mihan SEZ
4. Shri Abhimani Sharma, Development Commissioner, Surat SEZ
5. Shri Lal Chand Dabaria, Assistant Legal Adviser, D/o Legal Affairs
6. Shri Akhilesh Mishra, Scientist F, Department of Science & Technology
7. Shri Rajneesh Mittal, AGM, Department of Industries & Commerce, Haryana.

Signature
13/6/25