

No. K-43022/86/2025-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)  
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Vanijya Bhawan, New Delhi  
Dated the 2<sup>nd</sup> June, 2025

**OFFICE MEMORANDUM**

**Subject: 4<sup>th</sup> meeting (2025 Series) of the Board of Approval for Export Oriented Units and 129<sup>th</sup> Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs).- Reg.**

The undersigned is directed to refer to this Department's O.M. of even numbers dated 26<sup>th</sup> May, 2025 on the subject cited above and to inform that the 4<sup>th</sup> meeting (2025 Series) of the Board of Approval for Export Oriented Units and 129<sup>th</sup> meeting of the BoA for SEZs has been scheduled to be held on 6<sup>th</sup> June, 2025 at Vanijya Bhawan, New Delhi, under the Chairmanship of Commerce Secretary, Department of Commerce in Hybrid Mode.

2. The Supplementary Agenda for the 129<sup>th</sup> meeting of the BoA for SEZs is enclosed herewith. The same has also been hosted on the website: [www.sezindia.gov.in](http://www.sezindia.gov.in).
3. Weblink for the said meeting will be shared by this Department in due course of time.
4. All the addresses are requested to kindly make it convenient to attend the meeting.



(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. Shri Sanjiv, Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi

7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7<sup>th</sup> Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)
12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi (Fax: 23092569)
13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi - 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8<sup>th</sup> Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi - 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4<sup>th</sup> Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai - 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9<sup>th</sup> Floor, Siripuram, Visakhapatnam - 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat



37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Development Commissioner, GIFT SEZ, Gujarat
42. Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
43. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
44. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, Bangalore – 560001. (Fax: 080-22259870)
45. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
46. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
47. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4<sup>th</sup> Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
48. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
49. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
50. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
51. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
52. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
53. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan), 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), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
57. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
58. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
59. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
60. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
61. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2<sup>nd</sup> Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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





**Supplementary Agenda for the 129<sup>th</sup> 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)]**

**Rule position:**

- **In terms of the Rule 5(2) regarding requirements of minimum area of land for an IT/ITES SEZ: -**

(b) There shall be no minimum land area requirement for setting up a Special Economic Zone for Information Technology or Information Technology enabled Services, Biotech or Health (other than hospital) service, but a minimum built up processing area requirement shall be applicable, based on the category of cities, as specified in the following Table, namely: –

**TABLE**

<b>Sl. No.</b> <b>(1)</b>	<b>Categories of cities as per Annexure IV-A (2)</b>	<b>Minimum built-up processing Area (3)</b>
1.	Category 'A'	50,000 square meters
2.	Category 'B'	25,000 square meters
3.	Category 'C'	15,000 square meters

(c) The minimum processing area in any Special Economic Zone cannot be less than fifty per cent. of the total area of the Special Economic Zone.

- **In terms of the Rule 11 B regarding Non-processing areas for IT/ITES SEZ:**

(1) Notwithstanding anything contained in rules, 5,11,11A or any other rule, the Board of Approval, on request of a Developer of an Information Technology or Information Technology Enabled Services Special Economic Zones, may, permit demarcation of a portion of the built-up area of an Information Technology or Information Technology Enabled Services Special Economic Zone as a non-processing area of the Information Technology or Information Technology Enabled Services Special Economic Zone to be called a non-processing area.

(2) A Non-processing area may be used for setting up and operation of businesses engaged in Information Technology or Information Technology Enabled services, and at such terms and conditions as may be specified by the Board of Approval under sub-rule (1),



(3) A Non-processing area shall consist of complete floor and part of a floor shall not be demarcated as a non-processing area.

(4) There shall be appropriate access control mechanisms for Special Economic Zone Unit and businesses engaged in Information Technology or Information Technology Enabled Services in non-processing areas of Information Technology or Information Technology Enabled Services Special Economic Zones, to ensure adequate screening of movement of persons as well as goods in and out of their premises.

(5) Board of Approval shall permit demarcation of a non-processing area for a business engaged in Information Technology or Information Technology Enabled Services Special Economic Zone, only after repayment, without interest, by the Developer, —

(i) tax benefits attributable to the non-processing area, calculated as the benefits provided for the processing area of the Special Economic Zone, in proportion of the built up area of the non-processing area to the total built up area of the processing area of the Information Technology or Information Technology Enabled Services Special Economic Zone, as specified by the Central Government.

(ii) tax benefits already availed for creation of social or commercial infrastructure and other facilities if proposed to be used by both the Information Technology or Information Technology Enabled Services Special Economic Zone Units and business engaged in Information Technology or Information Technology Enabled Services in non-processing area.

(6) The amount to be repaid by Developer under sub-rule (5) shall be based on a certificate issued by a Chartered Engineer.

(7) Demarcation of a non-processing area shall not be allowed if it results in decreasing the processing area to less than fifty per cent of the total area or less than the area specified in column (3) of the table below:

**TABLE**

<b>Sl. No.</b> <b>(1)</b>	<b>Categories of cities as per Annexure IV-A</b> <b>(2)</b>	<b>Minimum built-up processing Area</b> <b>(3)</b>
1.	Category 'A'	50,000 square meters
2.	Category 'B'	25,000 square meters
3.	Category 'C'	15,000 square meters

(8) The businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall not avail any rights or facilities available to Special Economic Zone Units.

(9) No tax benefits shall be available on operation and maintenance of common infrastructure and facilities of such an Information Technology or Information Technology Enabled Services Special Economic Zone.

(10) The businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall be subject to provisions of all Central Acts and rules and orders made thereunder, as are applicable to any other entity operating in domestic tariff area.

- Consequent upon insertion of Rule 11 B in the SEZ Rules, 2006, Department of Commerce in consultation with Department of Revenue has issued Instruction No. 115 dated 09.04.2024 clarifying concerns/queries raised from stakeholders regarding Rule 11B.
- Further, as per the directions of the BoA in its 120<sup>th</sup> meeting held on 18.06.2024, there shall be a clear certification of Specified Office and the Development Commissioner that the Developer has refunded the duty as per the provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09<sup>th</sup> April, 2024 issued by DoC. Accordingly, DoC vide letter dated 27.06.2024 has issued one such Certificate to be provided by Specified Officer and Countersigned by Development Commissioner.

Moreover, in the 122<sup>nd</sup> meeting of the BoA held on 30<sup>th</sup> August, 2024, the Board directed all DCs to ensure the implementation of the checklist (formulated by DoC and DoR) for all the cases including the past cases.



**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, Telantana for demarcation of SEZ under Rule 11B of SEZ (Fifth Amendment) Rules, 2023**

**Jurisdictional SEZ – Visakhapatnam SEZ (VSEZ)**

**Facts of the case:**

1.	Name and address of the Developer:	M/s. Mahanga Commercial Properties Pvt. Ltd., (earlier known as Divija Commercial Properties Pvt Ltd,Raidurg Village, Serilingampally, Mandal, Ranga Reddy District, Telangana	
2.	Letter of Approval No. and date:	F.1/2/2016-SEZ dated 27.01.2016	
3.	Date of Notification:	SO No. 1323 (E) Dt. 31.03.2016	
4.	Name of the sector of SEZ for which approval has been given:	IT/ITES	
5.	Total Notified Area of Special Economic Zone (in hectare):	Land is 1.85 Ha	
6.	Total area of-	As on the date of application:	
	(i) Processing Area	Land - 1.85 Ha (Built up Office Area is 1,38,900 Sq. Mtrs)	
	(ii) Non-Processing Area	Nil	
7.	Details of Built-up area:		
	(i) No. of towers with built-up area of each tower (in square meter)	List of towers/buildings with area to be furnished in the entire SEZ  Only Tower 9 with built up area of 1,38,900 sq. mtrs	
	(ii) Total Built-up area (in square meter)	Built up Office Area is 1,38,900 Sq. Mtrs	
8	Total Built up area in:	<b>1,38,900 Sq. Mtrs</b>	
	(i) Processing area (in square meter)	1,38,900 Sq. Mtrs	
	(ii) Non-processing area (in square meter)	Nil	
9	Total numbers of floors in the building wherein demarcation of NPA is proposed		
		<b>Floor level</b>	<b>BUA (Sq.mtrs)</b>
		Basement 5 (B-4)	25,541.15 (parking& common area)
		Basement 4 (B-3)	17,539.39(parking& common area)
		Basement 3 (B-2)	17,906.80(parking& common area)



		Basement 2 (B-1)	18,604.10(parking& common area)
		Basement -1 (LGF)	17,740.87 (Office, parking& common area)
		Ground Floor (UGF)	6,629.15 (Office Area)
		1 <sup>st</sup> Floor	6,629.15 (Office Area)
		<b>2<sup>nd</sup> Floor</b>	<b>6,629.15 (Office Area)</b>
		3 <sup>rd</sup> Floor	6,629.15 (Office Area)
		<b>4<sup>th</sup> Floor</b>	<b>6,629.15 (Office Area)</b>
		<b>5<sup>th</sup> Floor</b>	<b>6,629.15 (Office Area)</b>
		<b>6<sup>th</sup> Floor</b>	<b>6,629.15 (Office Area)</b>
		7 <sup>th</sup> Floor	6,629.15 (Office Area)
		8 <sup>th</sup> Floor	6,629.15 (Office Area)
		9 <sup>th</sup> Floor	6,629.15 (Office Area)
		10 <sup>th</sup> Floor	6,629.15 (Office Area)
		11 <sup>th</sup> Floor	6,629.15 (Office Area)
		12 <sup>th</sup> Floor	6,739.42 (Office Area)
		13 <sup>th</sup> Floor	6,739.42 (Office Area)
		14 <sup>th</sup> Floor	6,739.42 (Office Area)
		15 <sup>th</sup> Floor	6,739.42 (Office Area)
		16 <sup>th</sup> Floor	6,739.42 (Office Area)
		17 <sup>th</sup> Floor	6,739.42 (Office Area)
		18 <sup>th</sup> Floor	6,729.42 (Office Area)
		19 <sup>th</sup> Floor	6,739.42 (Office Area)
		20 <sup>th</sup> Floor	6,739.42 (Office Area)
		21 <sup>st</sup> Floor	6,739.42 (Office Area)
		<b>Total Area</b>	<b>2,44,276.31 Sq. Mtrs (Office space)</b>
10	Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	<b>26,516.60 Sq. Mtrs</b>	
11	How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	4 Floors - 2 <sup>nd</sup> floor, 4 <sup>th</sup> floor, 5 <sup>th</sup> and 6 <sup>th</sup> floors.	
12.	Total Duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers certificate (in Rupees Crore)	<p><b>Under Rule 11(B)(5)(i) :</b> Paid back duty benefits availed for proposed NPA floors 2<sup>nd</sup>, 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> floors of an area of 26,516.60 Sq.Mtrs and duty paid is <b>Rs. 7,03,02,175/-</b></p> <p><b>Under Rule 11B (5)(ii):</b>  Paid back duty benefits taken towards common area, facilities of tower 9 such as lifts, HVAC, DG Sets Fire equipment, STP, WTP Areas 20,494.38 Sq. Mtrs and parking area at B-3 of area 17,539.39</p>	

		<p>Sq. Mtrs in a total area is 38,033.77 Sq. Mtrs and paid total amount is <b>Rs. 33,28,36,364/-</b>.</p> <p><b>Total duty benefits</b> paid under Rule 11B5 (i)&amp;(ii) is <b>Rs. 40,31,38,539/-</b></p>
13.	Whether duty benefits and tax exemptions availed has been refunded and NOC from specified officer has been obtained (please enclose NOC from specified officer)	Yes, Duty benefits have been paid. Copies of challans enclosed
14.	Reasons for demarcation of NPA	<p>The request for demarcation is being made due to the following reasons:</p> <ul style="list-style-type: none"> <li>• Change in the SEZ development plans to reduce SEZ area on account of lack of demand for IT / ITES SEZ space;</li> <li>• Uncertainty surrounding the IT Industry and terminal decline in the revenue streams;</li> <li>• The recessionary economic conditions;</li> <li>• The sunset clause for availing income tax benefits has also lapsed for the SEZ units</li> </ul>
15.	Total remaining built up area (in square meters)	1,12,383.40 Sq. Mtrs (Office Area)
16.	Whether remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules, 2006	Yes
17.	Purpose and usage of such demarcation of NPA:	The area will be used for setting up and operation of non-SEZ units engaged in IT/ITES sector

The following requisite documents have been submitted:

- Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area and recommendation of I C, VSEZ.
- Chartered Engineer Certificate dated 09.04.2025 issued by Shri M.J. Vidya Sagar, Chartered Engineer, towards calculation of taxes / duty to be refunded by the developer.
- 'No Dues Certificate' issued by Specified Officer vide letter dated 27.05.2025.
- Certificate of Specified Officer in prescribed format, confirming refund of duty as per provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09.04.2024 duly countersigned by DC, VSEZ.
- Checklist for demarcation of NPA, in the format prescribed vide DoC letter dated 09.09.2024 duly signed by Specified Officer and DC, VSEZ.
- An Undertaking from the Developer to the effect that they shall pay the differential short paid / unpaid duty / tax benefits if any so determined at the later date on being demanded by the department or any statutory authority without any demur or protest w.e.t. repayment of taxes and benefits availed in



respect of **26,516.60** sq. mtr. of built-up area proposed to be demarcated as per Rule 11B of SEZ Rule (fifth Amendment), 2023.

**Recommendation by DC, VSEZ:**

The request of M/s. Mahanga Commercial Properties Pvt. Ltd. for demarcation of an area of 26,516.60 sq. mtrs has been duly recommended by DC, VSEZ and forwarded to Board of Approval.

**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**

**Jurisdictional SEZ – Visakhapatnam SEZ (VSEZ)**

**Facts of the case:**

Sr.No	Particulars	Details				
1	Name and address of the Developer:	Phoenix Infocity Private Limited aVance Business Hub, Survey no's. 30 (P), 34(P), 35 (P) and 38 (P), Gachibowli Village, Serilingampalli Mandal,Hyderabad - 500 081				
2	Letter of Approval No. and date	Formal Approval No: F.2/51/2006-EPZ DT. 16th June 2006				
3	Date of Notification	SO 1293(E), dated 11th August 2006				
4	Name of the sector of SEZ for which approval has been given	IT / ITES				
5	Total Notified Area of Special Economic Zone(in Hectare)	10 Hectares				
6	Total Area		Total DEVELOPER Area (Hectares)	Co-Developer Area (Ganga Society) (H02 & H07) Hectares		
		Processing Area	10 Hectares	1.52 Hectares		
		Non - Processing Area	Zero	Zero		
7	Details of Built-up area	5,79,417.36 Sq. Mtrs (Office Area: 3,46,183.83 + Parking Area: 2,33,228.53)				
	Tower	Phoenix Infocity Private Limited IT/ITES SEZ (Total-10 Towers)				
	Area details /Built up area/ Leasable Area for Developer:	S.no.	Name of the Tower	Office Area (sqm)	Parking (Sqm)	Total BUA Sqm
		1	Tower -H01A	17,630.90	9,047.68	26,678.58
		2	Tower -H01B	18,220.25	12,479.64	30,699.89
		3	Tower -H02	16,402.80	10,415.87	26,818.67
		4	Tower -H03	45,533.91	31,700.22	77,234.13



		5	Tower-Ho4	41,058.06	28,250.56	69,308.62
		6	Tower-Ho6	52,363.40	38,964.27	91,327.67
		7	Tower-Ho6A	29,534.48	18,575.32	48,109.80
		8	<b>Tower-Ho7</b>	<b>23,593.92</b>	<b>16,471.12</b>	<b>40,065.04</b>
		9	Tower-Ho8	18,533.13	12,462.68	30,995.81
		10	Tower-Ho9	83,317.98	54,861.17	1,38,179.15
		<b>Total area (sqm)</b>		3,46,188.83	2,33,228.53	<b>5,79,417.36</b>
	Total Built up area Floor wise details of Co- developer (Ganga Hitecity 2 Society) out of the Developer Area:	<b>Sl.No.</b>	<b>Floor</b>	<b>Tower-Ho2</b> Built-up area in Sq Mtrs	<b>Tower-Ho7</b> Built-up area in Sq Mtrs	
		1	Basement - 2	3471.95	6550.28	
		2	Basement - 1	3471.95	6550.28	
		3	Ground Floor	3471.95	3370.56	
		4	Floor 1	2343.25	3370.56	
		5	Floor 2	2343.25	3370.56	
		6	Floor 3	2343.25	3370.56	
		7	Floor 4	2343.25	3370.56	
		8	Floor 5	2343.25	3370.56	
		9	Floor 6	2343.25	3370.56	
		10	Floor 7	2343.25	3370.56	
			<b>TOTAL</b>	26,818.67	<b>40,065.04</b>	
		Tower Ho2: Total Area consist of (Office area - 16,402.80 sqm + 10,415.87 sqm - Parking and common areas)				
		<b>Tower- Ho7:</b> Total Area consist of (Office Area - 23,593.92 sqm + 16,471.12 sqm - Parking & Common Areas)				
8	Total Built up area of Developer	Processing Area – 5,79,417.36 Sq. Mtrs (Office Area 3,46,188.83 + Parking and common area 2,33,228.53)				
		Non Processing Area – Nil				
	Total Built up area of Co-Developer- Ganga Hitech City 2 Society	Processing Area – 66,883.71 Sq . Mtrs (Office Area 39,996.72+ 26,886.99 - Parking and common areas)				
		Non Processing Area – Nil				
9	<b>Total No. of Floors in the Building where in demarcation</b>	<b>Total 10 Floors (02 Basements, 01 GF + 07 Office Floors)</b>				

	of NPA is proposed	<table><tr><th>Floor</th><th>BUA (Sq.Mtrs)</th></tr><tr><td>Basement - 2</td><td>6,550.28 Parking &amp; common area</td></tr><tr><td>Basement - 1</td><td>6,550.28 Parking&amp; common area</td></tr><tr><td>Ground Floor</td><td>3,370.56 Parking &amp; common area</td></tr><tr><td>Floor 1</td><td>3,370.56 (Office Area)</td></tr><tr><td>Floor 2</td><td>3,370.56 (Office Area)</td></tr><tr><td>Floor 3</td><td>3,370.56 (Office Area)</td></tr><tr><td>Floor 4</td><td>3,370.56 (Office Area)</td></tr><tr><td>Floor 5</td><td>3,370.56 (Office Area)</td></tr><tr><td>Floor 6</td><td>3,370.56 (Office Area)</td></tr><tr><td>Floor 7</td><td>3,370.56 (Office Area)</td></tr><tr><td><b>TOTAL :</b></td><td><b>40,065.04 Sq.Mtrs</b></td></tr></table>	Floor	BUA (Sq.Mtrs)	Basement - 2	6,550.28 Parking & common area	Basement - 1	6,550.28 Parking& common area	Ground Floor	3,370.56 Parking & common area	Floor 1	3,370.56 (Office Area)	Floor 2	3,370.56 (Office Area)	Floor 3	3,370.56 (Office Area)	Floor 4	3,370.56 (Office Area)	Floor 5	3,370.56 (Office Area)	Floor 6	3,370.56 (Office Area)	Floor 7	3,370.56 (Office Area)	<b>TOTAL :</b>	<b>40,065.04 Sq.Mtrs</b>
Floor	BUA (Sq.Mtrs)																									
Basement - 2	6,550.28 Parking & common area																									
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Floor 5	3,370.56 (Office Area)																									
Floor 6	3,370.56 (Office Area)																									
Floor 7	3,370.56 (Office Area)																									
<b>TOTAL :</b>	<b>40,065.04 Sq.Mtrs</b>																									
10	Total Built up area Proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	20,223.36 Sq. Mtrs (OfficeArea from Floor 1 to Floor 6)																								
11	How many floors are proposed for demarcation of NPA for setting up of NON SEZ IT/ITES Units	06 Floors from floor 1 to 6 as above at Point No. 9																								
12	Total Duty benefits and Tax exemption availed on the built area proposed to be demarcated as NPA	Rs. 17,24,30,348/-																								
13	Whether duty benefits and tax exemptions availed has been refunded and NOC from specified officer has been obtained	Yes, enclosed the NOC obtained from SO																								
14	Reasons for demarcation of NPA	Recently we have been able to secure client(s) interested in non-SEZ space within our building. Hence, we have decided to convert the SEZ area to non SEZ area under Rule 11B – conversion of processing area (PA) to non-processing area (NPA) in the third and fourth floors of the SEZ as per the requirements of the clients.																								



15	Total remaining built-up area	5,42,722.88 sq. mts. (Office area - 3,25,965.47 + 2,16,757.41 Parking/common area)
16	Whether remaining built-up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules, 2006	Yes. Remaining Built-up area after approval of demarcation is 5,42,722.88 Sq. Mtrs.
17	Purpose and usage of such demarcation of NPA	To let out to Non SEZ IT / ITES units

The following requisite documents have been submitted:

- i. Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area and recommendation of DC, VSEZ.
- ii. Chartered Engineer Certificate dated 28.04.2025 issued by Shri M.L. Srinivasa Rao, Chartered Engineer, Reg. No. M-135253-3, towards calculation of taxes / duty to be refunded by the developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide letter F.No. PHOENIX INFOCITY/01/Rule 11B/2024-25 dated 19.05.2025.
- iv. Certificate of Specified Officer in prescribed format, confirming refund of duty as per provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09.04.2024 duly countersignature of DC, VSEZ.
- v. Checklist for demarcation of NPA, in the format prescribed vide DoC letter dated 09.09.2024 duly signed by Specified Officer and DC, VSEZ.
- vi. An Undertaking from the Developer to the effect that they shall pay the differential short paid / unpaid duty / tax benefits if any so determined at the later date on being demanded by the department or any statutory authority without any demur or protest w.e.t. repayment of taxes and benefits availed in respect of 20,223.36 sq. mtr. of built-up area proposed to be demarcated as per Rule 11B of SEZ Rule (fifth Amendment), 2023.

#### **Recommendation by DC, VSEZ:**

The request of M/s. Phoenix Infocity Pvt. Ltd. for demarcation of an area in Tower H07 for a built up area of 20,223.36 sq. mtrs has been duly recommended by DC, VSEZ and forwarded to Board of Approval.

**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.**

**Jurisdictional SEZ – SEEPZ SEZ**

**Facts of the case:**

Sr. No.	Particulars	Details																																			
1	Name and Address of the SEZ	The Manjri Stud Farm Pvt Ltd-SEZ SP Infocity (SEZ), Survey No 209, Next to Satyapuram Society, Pune Saswad Road, Phursungi, Pune-412308																																			
2	Letter of Formal Approval No. and Date	Formal Approval no. F.2/91/2005-EPZ dated 06.11.2006																																			
3	Date of Notification	11.04.2007																																			
4	Name of the Sector of SEZ for which approval has been given	IT/ITES																																			
5	Total Area of SEZ <ul style="list-style-type: none"><li>Total processing Area</li><li>Non processing Area</li></ul>	<b>15.79 Hectare</b> <b>15.79 Hectare</b>  <b>NIL</b>																																			
6	Details of Built Up area: i. No of towers with built-up area of each tower (in sq. mtr.)- Total No. of Towers	Total 2 Buildings (Building 4 and Building 5), the details are as per following table <table><tr><td></td><td><b>Bldg No 4</b></td><td><b>Bldg No 5</b></td><td><b>Total</b></td></tr><tr><td>Wing A</td><td>14460.66</td><td>20863.92</td><td></td></tr><tr><td>Wing B</td><td>17713.52</td><td>23874.54</td><td></td></tr><tr><td>Wing C</td><td>14460.66</td><td>21094.88</td><td></td></tr><tr><td>Podium</td><td>7944.32</td><td>12771.10</td><td></td></tr><tr><td>Parking</td><td>10307.30</td><td>19352.00</td><td></td></tr><tr><td>Food Court</td><td>1500.62</td><td>-</td><td></td></tr><tr><td><b>TOTAL</b></td><td><b>66387.08</b></td><td><b>97956.44</b></td><td><b>164343.52</b></td></tr></table>					<b>Bldg No 4</b>	<b>Bldg No 5</b>	<b>Total</b>	Wing A	14460.66	20863.92		Wing B	17713.52	23874.54		Wing C	14460.66	21094.88		Podium	7944.32	12771.10		Parking	10307.30	19352.00		Food Court	1500.62	-		<b>TOTAL</b>	<b>66387.08</b>	<b>97956.44</b>	<b>164343.52</b>
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<b>TOTAL</b>	<b>66387.08</b>	<b>97956.44</b>	<b>164343.52</b>																																		
7	Total Built up are in Sq. Meter	Processing area: 164,343.52 Sq. Meter  Non-Processing Area – NIL																																			
Building 4 Built up Area Details.																																					
	Building 4 Wing A	Building 4 Wing B	Building 4 Wing C	4	Total																																



Ground Floor	3367.36	4077.05	3367.36	10811.77
1st Floor	3360.13	4098.61	3360.13	10818.87
2nd Floor	3360.13	4098.61	3360.13	10818.87
3rd Floor	3360.13	4098.61	3360.13	10818.87
Terrace Floor (Food Court)		1500.62		1500.62
Utility Area	1012.91	1340.64	1012.91	3366.46
Parking Area	3080.79	4032.95	3193.56	10307.3
Podium Area	7944.32			7944.32
Total	25485.77	23247.09	17654.22	66387.08

#### Building 5 Built up Area Details

	Building 5 Wing A	Building 5 Wing B	Building 5 Wing C	Total
1st Floor	2,688.76	3,224.64	2,690.20	8,603.60
2nd Floor	2,707.06	3,224.64	2,718.17	8,649.87
3rd Floor	2,707.06	3,344.23	2,718.17	8,769.46
4th Floor	2,707.06	3,344.23	2,718.17	8,769.46
5th Floor	2,707.06	3,344.23	2,718.17	8,769.46
6th Floor	2,524.91	3,045.47	2,524.91	8,095.29
Utility area	4,822.01	4,347.09	4,783.61	13,952.71
Parking	3,544.00	8,720.00	7,311.50	19,575.50
Podium	12,771.10			12,771.10
Total	24407.92	32,594.53	28,182.88	97,956.44

8	Total Numbers of floors in Building wherein demarcation of NPA is proposed	4 floors (G+3)	<table><tr><td></td><td>Building 4 Wing C (Built up area in sq. mtr)</td></tr><tr><td>Ground Floor</td><td>3367.36</td></tr><tr><td>1<sup>st</sup> Floor</td><td>3360.13</td></tr><tr><td>2<sup>nd</sup> Floor</td><td>3360.13</td></tr><tr><td>3<sup>rd</sup> Floor</td><td>3360.13</td></tr></table>		Building 4 Wing C (Built up area in sq. mtr)	Ground Floor	3367.36	1 <sup>st</sup> Floor	3360.13	2 <sup>nd</sup> Floor	3360.13	3 <sup>rd</sup> Floor	3360.13
	Building 4 Wing C (Built up area in sq. mtr)												
Ground Floor	3367.36												
1 <sup>st</sup> Floor	3360.13												
2 <sup>nd</sup> Floor	3360.13												
3 <sup>rd</sup> Floor	3360.13												
9	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units (in sq.mtr.)	<table><tr><td>Proposed Demarcated Floors (Building 4 Wing C)</td><td>Area (in sq. mtr)</td></tr><tr><td>Ground Floor</td><td>3367.36</td></tr><tr><td>First Floor</td><td>3360.13</td></tr><tr><td><b>Total Proposed Built-Up Area (Sq. Mtr.) for Non-Processing Area (NPA)</b></td><td><b>6,727.49</b></td></tr></table>	Proposed Demarcated Floors (Building 4 Wing C)	Area (in sq. mtr)	Ground Floor	3367.36	First Floor	3360.13	<b>Total Proposed Built-Up Area (Sq. Mtr.) for Non-Processing Area (NPA)</b>	<b>6,727.49</b>			
Proposed Demarcated Floors (Building 4 Wing C)	Area (in sq. mtr)												
Ground Floor	3367.36												
First Floor	3360.13												
<b>Total Proposed Built-Up Area (Sq. Mtr.) for Non-Processing Area (NPA)</b>	<b>6,727.49</b>												

10	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	<b>6,727.49 Sq. Meters</b>
11	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in Rs. Crores)	Rs. 8,44,35,077/- (Rs. Eight Crores Forty Four Lacs Thirty Five Thousand and Seventy Seven only) (For Built up Area - Rs. 1,30,32,817/- For Common Area - Rs. 7,14,02,260/-
12	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained (Please enclose NPC from Specified Officer)	Yes, the Developer the refunded the duty benefit of Rs. 8,44,35,077/- vide Challan No 684 dated 03.04.2025
13	Reasons for demarcation of NPA	The proposed demarcation is resulting from several new units are not considering entering the Special Economic Zone (SEZ) due to lack of benefits and the complicated procedure involved. Also, some existing units have opted to de-bond either partially or completely while others are applying for an exit from SEZ. The area party has been vacant for a very long time and therefore the developer prosed the demarcation.
14	Total remaining built up area after proposed demarcation	1,57,616.03 Sq mtr
15	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules, 2006	Yes
16	Purpose and usage of such demarcation of NPA	The area proposed for NPA shall be utilized towards IT/ITES which would sub-serve the objective of the MOCI as originally envisaged.

The following requisite documents have been submitted:

- i. Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area and recommendation of DC, SEEPZ SEZ.



- ii. Chartered Engineer Certificate dated 24.12.2024 issued by Shri Vaibhav Nagarkar, Chartered Engineer, Reg. No. M132695/8, towards calculation of taxes / duty to be refunded by the developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide letter F.No. TMSFPL-SEZ/NPA APPLICATION/2025/05 dated 09.04.2025.
- iv. Certificate of Specified Officer in prescribed format, confirming refund of duty as per provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09.04.2024 duly countersignature of DC, SEEPZ SEZ.
- v. Checklist for demarcation of NPA, in the format prescribed vide DoC letter dated 09.09.2024 duly signed by Specified Officer and DC, SEEPZ SEZ.
- vi. An Undertaking from the Developer to the effect that they shall pay the differential short paid / unpaid duty / tax benefits if any so determined at the later date on being demanded by the department or any statutory authority without any demur or protest w.e.t. repayment of taxes and benefits availed in respect of 6727.49 sq. mtr. of built-up area proposed to be demarcated as per Rule 11B of SEZ Rule (fifth Amendment), 2023.

**Recommendation by DC, SEEPZ SEZ: -**

The request of M/s The Manjri Stud Farm Private Limited for approval of Demarcation of Built-up Floors as Non-Processing Area (NPA) of notified IT/ITES SEZ. is recommended by DC, SEEPZ

