

No. K-43016/5/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

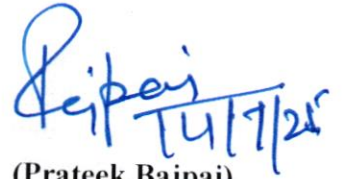
Vanijya Bhawan, New Delhi
Dated the 14th July, 2025

OFFICE MEMORANDUM

Subject: 5th meeting (2025 Series) of the Board of Approval for Export Oriented Units and 130th Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs).- Reg.

The undersigned is directed to enclose herewith the **Supplementary Agenda for the 130th meeting of the BoA for SEZ** to be **held in this Week of July, 2025 in Vanijya Bhawan, New Delhi** under the Chairmanship of Commerce Secretary, Department of Commerce in Hybrid Mode, for information necessary action.

2. Weblink for the said meeting will be shared by this Department shortly.
3. All the addresses are requested to kindly make it convenient to attend the meeting.


TU/7/25

(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. Development Commissioner, GIFT SEZ, Gujarat
42. Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
43. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
44. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, Bangalore – 560001. (Fax: 080-22259870)
45. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
46. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
47. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
48. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
49. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
50. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
51. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
52. Government of Uttar Pradesh, Principal Secretary, (Industries), 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, Bhubaneswar – 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, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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

**Supplementary Agenda for the 130th meeting of the Board of Approval
for Special Economic Zones (SEZs)**

Agenda Item No. 130.9:

Request for extension of LoA [2 proposal –130.9(i)- 130.9(ii)]

Rule Position:

Rule 6 of the SEZ Rules, 2006: Letter of Approval to the Developer:

(1) The Central Government shall, within a period of thirty days of the communication received by it under clause (a) or clause (b) of sub section (9) of section 3 of the Act grant following approvals: -

(a) formal approval in the cases where land is in possession of the developer in Form-B to the person or the State Government concerned or in Form-C, if the approval is for providing infrastructure! facilities in the Special Economic Zone, incorporating additional conditions, if any, specified by the Board while approving the proposal;

(b) in-principle approval in other cases in Form-B 1 to the person or the State Government concerned, incorporating additional conditions, if any, specified by the Board while approving the proposal,

(2) [(a) The letter of approval of a Developer granted under clause (a) of sub- rule (1) shall be valid for a period of three years within which time at least one unit has commenced production and the Special Economic Zone become operational from the date of commencement of such production:

Provided that the Board may, on an application by the developer or the co-developer, as the case may be, for reasons to be recorded in writing extend the validity period:

Provided further that the Developer or Co-developer as the case may be, shall submit the application in Form C1 to the concerned Development Commissioner as specified in Annexure III, who, within a period of fifteen days, shall forward it to the Board with his recommendations.]

(aa) Where the Special Economic Zone becomes operational, the letter of approval granted under clause (a) shall be valid till the period of validity of notification of such Special Economic Zone;]

(b) The letter of approval of a Developer granted under clause(b)of sub-rule (1) shall be valid for a period of one year within which time, the Developer shall submit suitable proposal for formal approval in Form “A” as prescribed under the provisions of rule 3:

Provided that the Board may, on an application by the developer, for reasons to be recorded in writing, extend the validity period:

Provided further that the Developer shall submit the application in Form C2 to the concerned Development Commissioner, as specified in Annexure III, who, within a period of fifteen days, shall forward it to the Board with his recommendations.]

130.9(i) Proposal of M/s. NDR Infrastructure Private Limited, requesting for 4th extension of validity in respect of their 'In-Principle Approval' granted for setting up of a Multi Sector SEZ at Soorai Village & Aayal Village, Sholingar Taluk, Ranipet District, Tamil Nadu.

Jurisdictional SEZ – MEPZ SEZ

Facts of the case:

M/s. NDR Infrastructure Private Limited., was granted "In-Principle Approval" for setting up a "Multi-Sector SEZ" vide Approval No. K-43016(11)/5/2021, dated 08.06.2021. The validity extension period expires by 30.06.2025. The Developer has made a request for extending the same for fourth year i.e., upto 30.06.2026 vide their letter dated 02.06.2025.

Name of the Developer	M/s. NDR Infrastructure Private Limited
Sector	Multi-Sector
Location	Soorai Village & Aayal Village, Sholingar Taluk, Ranipet District, Tamil Nadu
LoA issued on (date)	No. K-43016(11)/5/2021 dated 08.06.2021 (In-principle Approval)
No. of Extensions	Three extensions granted
LoA valid upto (date)	30.06.2025
Request	For further extension up to 30.06.2026

Reason for seeking extension:

At the time of their application, they were in possession of 32.37 Hectares [80 acres] of land out of their total proposed 50.58 Hectares for setting up of their Multi Sector SEZ. During the extended validity period the Developer have purchased another 11.805 Ha (nearly 30 acres) totaling 44.175 Ha (109.16 Acres). To fulfil the minimum requirement of land for grant of Formal Approval, the applicant has sought time to acquire the remaining parcel of 7 to 8 Hectares of land.

Reason for delay in completion of Land purchase:

In their application, the Developer has mentioned that, the delay in completion of land purchase is mainly due to higher price demand by the land owners. In addition to that most of the land owners are not having the land records updated. In view of that they are not in position to acquire requisite lands before the current extended validity period. However, they are sure that they will get the minimum required / proposed land for Multi Sector SEZ, in another 12 Months. In view of the above the Developer has sought extension of the validity of their 'In-Principle' Approval for another one year till 30.06.2026.

Other Information:

The Developer is very keen in completing the purchase of remaining required land and to complete other requisite formalities for grant of Formal Approval, as soon as they get the fourth-year validity extension for their "In-Principle" Approval. The applicant belongs to NDR Group of Companies and to be mentioned that NDR Infrastructure is having an operational FTWZ in Nandiyambakkam Village, Ponneri Taluk, Thiruvallur District, Tamil Nadu.

Recommendation by DC, MEPZ:

The request for the extending the validity of their " In-Principle" Approval granted to M/s. NDR Infrastructure Private Limited, for setting up of a Multi Sector SEZ in an area of 50.58 Hectares [125 Acres] at Soorai Village & Aayal Village, Sholingar Taluk, Ranipet District, Tamil Nadu, has been examined and recommended for consideration of BOA.

130.9(ii) Proposal of M/s. Magnus Infrastructure Ltd. for 4th extension of validity period of In-Principle Approval granted for setting up of a Multi-Sector SEZ at Neidavoyal Village, Ponneri Taluk, Thiruvallur District, Tamil nadu, over an area of 50.58 Ha, for a further period of one year beyond 30.06.2026 - MEPZ.

Jurisdictional SEZ – MEPZ SEZ

Facts of the case:

Name of the Developer	M/s. Magnus Infrastructure Limited
Sector	Multi-Sector
Location	Neidavoyal Village, Ponneri Taluk, Thiruvallur District Tamil Nadu
LoA issued on (date)	No. K-43016(11)/6/2021-SEZ dated 08.06.2021 (In-principle Approval)
No. of Extensions	Three extension granted
LoA valid upto (date)	30.06.2025
Request	For further extension up to 30.06.2026

Reason for seeking extension:

M/s. Magnus Infrastructure Limited, was granted "In Principle Approval" for setting up of "Multi-Sector SEZ" vide Approval No. K-43016(11)/6/2021-SEZ, dated 08.06.2021. At the time of their application, they were in possession of 22.25 Hectares [55 acres] of land out of their total proposed 50.58 Hectares for setting up of their Multi Sector SEZ. To fulfil the minimum requirement of land for grant of Formal Approval, the applicant sought time for acquiring the remaining lands.

Reason for delay in completion of Land purchase:

Due to upcoming projects like Cement, Fertilizers & Petro Chemicals sectors around their proposed Multi Sector SEZ, the cost of lands have increased substantially high, almost double the cost. To conclude the purchase with a reasonable price, the Developer is under negotiation with many land owners and also making financial arrangements for purchase.

So far they have acquired land 23.25 Ha and another 10-15 Ha in agreement stage and also negotiating for the remaining lands. As they need to fulfil the contiguity criteria under the SEZ Act / SEZ Rules, they are requiring to depend on the adjacent lands only.

Other Information:

The Developer is very keen in completing the purchase of remaining required lands and to complete other requisite formalities for grant of Formal Approval, as soon as they get the fourth-year validity extension for their "In-Principle" Approval. Their present request is for fourth extension and they have applied within the stipulated time. The applicant belongs to NDR Group of Companies and to be mentioned that

NDR Infrastructure is having an operational FTWZ in Nandiyambakkam Village, Ponneri Taluk, Thiruvallur District, Tamil Nadu.

Recommendation by DC, MEPZ SEZ: -

The request of Developer for the extending the validity of their "In-Principle" Approval granted to them, for setting up of a Multi Sector SEZ in an area of 50.58 Hectares [125 acres] at Neidavoyal Village Ponneri Taluk, Thiruvallur District, Tamil Nadu, has been examined and recommended for consideration of BOA.

Agenda Item No. 130.10:

Request for extension of LoA [1 proposal –130.10(i)]

Rule position: Rule 6 (2) of the SEZ Rules, 2006: -

- a. *The letter of approval of a Developer granted under clause (a) of sub-rule (1) (Formal Approval) shall be valid for a period of three years within which time at least one unit has commenced production, and the Special Economic Zone become operational from the date of commencement of such production.*

Provided that the Board may, on an application by the Developer or Co-Developer, as the case may be, for reasons to be recorded in writing extend the validity period.

Provided further that the Developer or Co-developer as the case may be, shall submit the application in Form C1 to the concerned Development Commissioner as specified in Annexure III, who, within a period of fifteen days, shall forward it to the Board with his recommendations.

- b. *The letter of approval of a Developer granted under clause (b) of sub-rule (1) (In-principle approval) shall be valid for a period of one year within which time, the Developer shall submit suitable proposal for formal approval in Form A as prescribed under the provisions of rule 3:*

Provided that the Board may, on an application by the Developer, for reasons to be recorded in writing, extend the validity period:

Provided further that the Developer shall submit the application in Form C2 to the concerned Development Commissioner, as specified in Annexure III, who, within a period of fifteen days, shall forward it to the Board with his recommendations.

130.10(i) Proposal of M/s. Sanghi SEZ Pvt. Limited for further extension of the validity period of Formal Approval, granted for setting up of IT/ITES SEZ at Sanghi Nagar PO, Hayat Nagar Mandal, Ranga Reddy District, Telangana beyond 25.06.2011.

Jurisdictional SEZ: Visakhapatnam SEZ

Facts of the Case:

This is request of M/s. Sanghi SEZ Pvt. Limited Limited for further extension of the validity period of Formal Approval, granted for setting up of IT/ITES SEZ at Sanghi Nagar PO, Hayat Nagar Mandal, Ranga Reddy District, Telangana beyond 25.06.2011.

Name of the Developer	M/s. Sanghi SEZ Pvt. Ltd
LoA detail	F. 2/168/2006-EPZ dated 26.06.2006
Date of formal approval	26.06.2006
Sector	IT/ITES
Whether notified, Date of notification	Yes, 12.12.2006 over an area of 202.40 Ha
Operational Status	Non-Operational
Location	Sanghi Nagar PO, Hayat Nagar Mandal, Ranga Reddy District, Telangana
Extension	Formal approval to the developer was granted on 26.06.2006. The developer has been granted 2 extensions. Last extension on 20.09.2010, validity period of which was upto 25.06.2011. The developer has requested for further extension up to 25.06.2026. The SEZ stands notified as on date.

Present Progress:

a. Details of Business plan:

S. No.	Type of Cost	Proposed Investment (Rs. In Crores)
1	Land Cost	15 Crs
2	Construction Cost	2500 Crs

b. Incremental investment since last extension:

S. No.	Type of Cost	Total investment made so far (Rs. Crores) up to 31.03.2010	Total investment made till date 25.06.2011 (Rs. in Crores) since last extension	Total investment made till date 30.06.2025 (Rs. in Crores)
1	Land cost	15	0	15
2	Material Procurement	07	03	10
3	Construction	07	03	10
	Total	29	06	35

c. Details of physical progress till date:

S. No.	Authorised Activity	% completion	% completion during last one year	Deadline for completion of balance work
1.	Land Levelling Compound Wall	70% 50%	20%	2028
2.	Electrical Connections & Bore wells Pump Installation Internal Road Formation	30% 30% 70%	20%	2028

Detailed reasons for delay: National Company Law Tribunal case was going on since 2008. Not much progress could be achieved. Now that the case have been decided in favor of SEZ Company. Fast progress will take place. This SEZ is best located on the ORR close to highway and abetting the ORR. Lot of demand is there and they are confident to make it a very good SEZ.

Recommendation by DC:

The request of the developer M/s Sanghi SEZ Pvt Ltd for extension of validity of formal approval expired on 25.06.2011 upto 25.06.2026 is recommended for consideration of BoA.

Agenda Item No. 130.11:

Request for extension of LoA of SEZ Unit [1 proposal – 130.11(i)]

Relevant Rule position:

- *As per Rule 18(1) of the SEZ Rules, the Approval Committee may approve or reject a proposal for setting up of Unit in a Special Economic Zone.*
- *Cases for consideration of extension of Letter of Approval i.r.o. units in SEZs are governed by Rule 19(4) of SEZ Rules.*
- *Rule 19(4) states that LoA shall be valid for one year. First Proviso grants power to DCs for extending the LoA for a period not exceeding 2 years. Second Proviso grants further power to DCs for extending the LoA for one more year subject to the condition that two-thirds of activities including construction, relating to the setting up of the Unit is complete and a Chartered Engineer's certificate to this effect is submitted by the entrepreneur.*
- *Extensions beyond 3rd year (or beyond 2nd year in cases where two-third activities are not complete) and onwards are granted by BoA.*
- *BoA can extend the validity for a period of one year at a time.*
- *There is no time limit up to which the Board can extend the validity.*

130.11(i) Request of M/s Sigachi Industries Limited, Plot No. Z/85/1/A Dahej SEZ Ltd, Dahej, Village Luvara, Taluka Vagra, District Bharuch, Gujarat for the Extension of the Letter of Approval (LOA) for further period of one year i.e. Upto 24.04.2026.

Jurisdictional SEZ – Dahej SEZ

Facts of the case:

LoA issued on: (date)	25.04.2022.
Nature of business: of the Unit	Items of manufacture under chapter 29, 35 & 39
No. of extensions: granted	2(Two) years by DC, Dahej SEZ
LoA valid up to	24.04.2025
Request of the unit	For 3 rd extension for 1(One) year upto 24.04.2026 since, 2/3 of construction activity not completed.

(A) Detail of Business plan

Sr. No	Type of Cost	Proposed Investment (INR in Cr)
1	Land	18.58
2	Civil	22.18
3	Plant & Machinery	46.51
	Total	87.27

(B) Total Investment made so far and incremental investment since last extension:

Sr No	Type of cost	Total Investment made So far (INR in Cr)	Incremental investment since last extension (INR in Cr)
1	Land	18.58	18.58
2	Civil	8.36	8.36
3	Other	0.52	0.52
	Total	27.46	27.46

(C) Details of the physical progress made till date:

Sr No	Activities	% completion	%completion during last 1 year	Deadline completion for of balance work
1.	Land cleaning	100 %	100 %	
2.	Topographic survey & soil investigation	100%	100%	
3.	Power Connection			They had applied to Torrent Power in the

				month of March-2023 & they have laid down the live cable to their plot in the month of Jan-25. Now they are in the process
4.	Water Connection	They had applied in April-2023 but waiting for the final water connection in their premises from GIDC.	They had applied in April-2023 but waiting for the final water connection in their premises from GIDC.	The firm is continuously following up to GIDC official Bharuch but didn't get the final date for water connection in their premises.
5.	CTE Application (for NoC EC Products)	Approval received		
	CTE for EC Products	Approval received		The firm got CTE approval in March, 2024.
	EC	Approval received		The firm got EC approval on 14.04.2025
6.	Compound wall	90% Completed.		
7.	Layout of plant Building	Done	-	Done
8.	Warehouse		50% Completed	Rest work is under process.
9.	Electrical Panel Room to get the main power connection of Torrent Power.	20% Completed		Work is under process & will be completed soon.
10.	Completion of plant Building	Just started the work	Just started the work	Works are under progress and will be completed by 30.03.2026.
11.	Erection of Plant Machinery	0%	0%	Works are under progress and will be completed by 30.03.2026.

(D) Reason for delay: -

Possession of Land	Initially the firm received the LoA on 25.04.2022, but got possession of the land on 20.01.2023. So, there was a delay of about 9 months in starting the activities.
Water Connection	They had applied for water connection in the month of April-2023. Still, they are not getting the water connection at their premises.

Layout of Plant building	They got provisional layout plan approval from DSL on 25.11.2024.
Electric Power Connection	They had applied to Torrent Power for electricity connection in the month of March-2023 and they have laid down the live cable to their plot in the month of January-2025. Now they are in process for connectivity.
EC	The firm got EC approval on 14.04.2025

Recommendation by DC, Dahej SEZ:

Development activities carried out by the applicant unit, the case is recommended by the Development Commissioner to the Board of Approval in terms of Rule 19(4) of SEZ Rules, 2006, for extension in validity of LOA dated 25.04.2022 (extended up to 24.04.2025) for a further period of one year i.e. up to 24.04.2026.

Agenda Item No. 130.12:

Request for Co-Developer status [1 proposal – 130.12(i)]

Relevant rule provision: *In terms of sub-section (11) under Section 3 of the SEZ Act, 2005, Any person who or a State Government which, intends to provide any infrastructure facilities in the identified area or undertake any authorized operation after entering into an agreement with the Developer, make a proposal for the same to the Board for its approval.*

130.12(i) Request of M/s. Savvy Massimo LLP, Ahmedabad for approval as Co-Developer within processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT City Company Limited (formerly M/s. GIFT SEZ Limited).

Jurisdictional SEZ – GIFT SEZ

Facts of the case:

Sr. No.	Parameter	Value												
1.	Name of the Developer & Location	M/s. GIFT SEZ Limited, Gandhinagar, Gujarat.												
2.	Date of LoA to Developer	January 07, 2008												
3.	Sector of the SEZ	Multi-services-SEZ												
4.	Date of Notification	August 18, 2011												
5.	Total notified area (in Hectares)	105.4386 Hectares												
6.	Whether the SEZ is operational or not	SEZ is operational												
	(i) If operational, date of operationalization	April 21, 2012												
	(ii) No. of Units	957												
	(iii) Total Exports & Imports for the last 5 years (Rs. in Cr.) (as on 31-03-2025)	Exports: 53691.75 • All figures in Imports: 210337.17* crores which includes the value of bullion (gold/silver)												
	(iv) Total Employment (In Nos.)	6,925												
7.	Name of the proposed Co-developer	M/s. Savvy Massimo LLP, Ahmedabad.												
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	To develop and operate SEZ building for units to undertake services/authorized operations in the processing area of GIFT-SEZ.												
9.	Total area on which activities will be performed by the co-developer. (a map showing the Area of Basement, Area of Appurtenant Land and Additional Appurtenant Land is attached for reference.	<table> <tr> <th>S. No</th><th>Description</th><th>Area/Value (in sq. meters)</th></tr> <tr> <td>(i)</td><td>Area of Basement (A)</td><td>11,395.00</td></tr> <tr> <td>(ii)</td><td>Area of Appurtenant Land (B)</td><td>1226.00</td></tr> <tr> <td>(iii)</td><td>Additional Area of Appurtenant Land (C)</td><td>557.00</td></tr> </table>	S. No	Description	Area/Value (in sq. meters)	(i)	Area of Basement (A)	11,395.00	(ii)	Area of Appurtenant Land (B)	1226.00	(iii)	Additional Area of Appurtenant Land (C)	557.00
S. No	Description	Area/Value (in sq. meters)												
(i)	Area of Basement (A)	11,395.00												
(ii)	Area of Appurtenant Land (B)	1226.00												
(iii)	Additional Area of Appurtenant Land (C)	557.00												

		(iii) Total Area (A + B+C) 13,178.00
		(iv) Total Development Rights 1,37,960 (14,85,000 sq. feet)
10.	Proposed investment by the Co-developer	Rs. 1,100.00 Crores
11.	Net worth of the Co-developer	Net worth of partners of M/s. Savvy Massimo LLP is Rs. 125.00 crore as on March 31, 2024.
12.	Date of the Co-developer agreement	Co-development agreement dated November 15, 2024, with Supplemental Agreement-1, dated May 01, 2025.

Further, the applicant, M/s. Savvy Massimo LLP, Ahmedabad, in its letter dated May 07, 2025, has proposed a total investment of Rs. 1,110.00 crores for the current project from following sources:

Source of funds	Amount
Partner's contribution	Rs. 650.00 Crores
Construction finance facility	Rs. 450.00 Crores
Total	Rs. 1100.00 Crores

Recommendation by DC, GIFT SEZ:

In view of the increase in economic activity and other developments at GIFT-SEZ, Gandhinagar, DC, GIFT-SEZ recommends the proposal of M/s. Savvy Massimo LLP, Ahmedabad as a Co-Developer, for construction of new commercial building at Plot Nos. M1 & M2 in Block-13 within the processing area of GIFT-SEZ, subject to approval by the Board of Approval.

Agenda Item No. 130.13:

Request for notification or partial/full de-notification [2 proposal 130.13(i)- 130.13(ii)]

Procedural guidelines on de-notification of SEZ:

- In terms of first proviso to rule 8 of the SEZ Rules, 2006, *the Central Government may, on the recommendation of the Board (Board of Approval) on the application made by the Developer, if it is satisfied, modify, withdraw or rescind the notification of a SEZ issued under this rule.*
- In the 60th meeting of the Board of Approval held on 08.11.2013, while considering a proposal of de-notification, the Board after deliberations decided that henceforth all cases of partial or complete de-notification of SEZs will be processed on file by DoC, subject to the conditions that:
 - (a) DC to furnish a certificate in the prescribed format certifying inter-alia that;
 - the Developer has either not availed or has refunded all the tax/duty benefits availed under SEZ Act/Rules in respect of the area to be de-notified.
 - there are either no units in the SEZ or the same have been de-bonded.
 - (b) The State Govt. has no objection to the de-notification proposal and
 - (c) Subject to stipulations communicated vide DoC's letter No. D.12/ 45/2009-SEZ dated 13.09.2013.

Rule 5 of SEZ rules, 2006:

[(7) The Developer or Co-developer shall have to construct the minimum built up area specified in this rule within a period of ten years from the date of notification of the Special Economic Zone in which at least fifty percent of such area to be constructed within a period of five years from the date of such notification:

Provided that the Board of Approval may, upon request in writing by the Developer, and after being satisfied that it is necessary and expedient to do so, grant extension beyond the said period of ten years for a further period of not exceeding one year, at a time, subject to maximum upto ten such extension.

130.13(i) Proposal of M/s. Phoenix Living Spaces Private Limited, Developer for cancellation of LoA (Formal Approval) and de-notification of entire SEZ notified area of 4.05 Ha at Sy. No. 343/8 and 343/9, Ameenpur Village, Patancheru Mandal, Medak District, Telangana

Jurisdictional SEZ – Visakhapatnam SEZ

Facts of the case:

M/s. Phoenix Living Spaces Private Limited has requested for cancellation of LoA and de-notification of entire SEZ at Ameenpur Village, Patancheru Mandal, Medak District, Telangana.

Name of Developer	: M/s. Phoenix Living Spaces Private Limited
Location	: Sy. No. 343/8 and 343/9, Ameenpur Village, Patancheru Mandal, Medak District, Telangana
LoA issued on (date)	: F.1/17/2016-SEZ dated 07.12.2016 (Formal Approval)
Sector	: IT/ITES
Operational or not operational	: Non-operational
Date of Notification	: 05.07.2017
Date operationalized	: NO
Total Area of SEZ	5.67 Ha (Formal Approval)
Notified Area (in Hectares)	: 4.05 Ha
Area proposed for de-notification (in Hectares)	: 4.05 Ha (Full denotification)
Request of the Developer	: The Developer vide its letter dated 11.11.2019 has stated that due to pre-occupancy in developing other major projects, they are planning to de-notify and cancel the Formal approval. They have not started any kind of work at the site and also stated that they have not claimed any kind of benefits. The Developer has submitted Form C6 Application for full de-notification.
Comments	: DC, VSEZ vide letters dated 6.6.2024, 13.11.2024, 23.12.2024, 24.2.2025 and 10.3.2025 requested the Developer to remit Rs. 31,59,087/- towards CRC for FYs 2020-21 to 2022-23. The Developer vide letter dated 2.6.2025 has deposited the pending CRC for Rs. 31,59,087/- for FYs 2021-22 to 2022-23.
Reasons for de-notification of the SEZ	: Preoccupancy with other projects

Land utilization of the proposed denotification	The Developer has committed to utilize de-notified area for creation of infrastructure and conform to land use guidelines/master plans of the respective state governments.
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Requisite documents for considering de-notification proposal:

As per DoC's O.M. dated 14.07.2016 regarding required documents for partial de-notification and the status thereof is as below:

S. No.	Documents/Details Required	Status
(i)	Form-C6 for full denotification along with DC's recommendation	Yes, provided
(ii)	DC's certificate in prescribed format	Yes, provided
(iii)	"No Objection Certificate" from the State Government w.r.t instructions issued by DoC vide its instruction No. D.12/45/2009-SEZ dated 13.09.2013 for full de-notification shall be complied with	Yes, Provided
(iv)	'No Dues Certificate' from specified officer	Yes, provided

The State Government of Telangana (ITE&C Dept.) vide letter dated 18.01.2020 has conveyed their No-objection for de-notification of IT/ITES SEZ of M/s. Phoenix Living Spaces Private Limited for an area of 10 acre (4.05 Ha) situated at Sy. No. 343/8, 343/9 and 343/12 of Ameenpur Village, Patancheru Mandal, Medak District, Telangana.

DC, CSEZ has certified that

- There are no units in the SEZ.
- The developer has not availed any tax/duty benefits, under the SEZ Act/Rules, in r/o of the land being de-notified.
- The Specified Officer vide letter dated 27.07.2020 has stated that no duties from Customs perspective are to be collected from the Developer.
- All conditions subject to which the BoA has granted the approval for de-notification, of the above area of the SEZ, have been fulfilled to my satisfaction.
- The State Government has given its 'No Objection' regarding de-notification of the above stated area of the SEZ

Recommendation by DC, VSEZ:

The proposal of M/s. Phoenix Living Spaces Private Limited, Developer for cancellation of LoA and de-notification of entire SEZ area of 4.05 Ha at Sy. No. 343/8 and 343/9, Ameenpur Village, Patancheru Mandal, Medak District, Telangana has been recommendation and forwarded for consideration of BOA, in terms of Rule 8 of SEZ Rules 2006.

130.13(ii) Proposal of M/s. Phoenix Ventures Private Limited SEZ for partial de-notification of an area of 2.27 Ha from of 3.60 Hectares of their IT/ITES SEZ at Scheme # Survey No's. 35 (Part) and 36 (Part), Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Hyderabad.

Jurisdictional SEZ – Visakhapatnam SEZ (VSEZ)

Fact of the case:

M/s Phoenix ventures has requested for decrease in the SEZ area by partial de-notifying the area.

Name of the developer	M/s. Phoenix Ventures Pvt. Ltd.
Location	Scheme # Survey No's. 35 (Part) and 36 (Part), Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Hyderabad.
LoA issued on (date)	F.1/19/2017-SEZ dated 26.04.2017.
Sector	IT/ITES SEZ
Notification detail	(a) Notification no. S.O.2736 (E) dated 16.08.2017, (b) Notification no. S.O.1269 (E) dated 16.03.2018 & (c) Notification no. S.O.4771 (E) dated 09.11.2021
Operational or not operational	SEZ is an operational through vide Letter no. F.No.22 (61) VSEZ / 2016-17/337/SEZ, dated; 07th May, 2024
Notified Area (in Hectares)	3.60 Hectare (8.90 Acres)
Area proposed for de-notification (in Hectares)	2.27 Ha (5.60 Acres)

Reasons for de-notification proposal: The demand for IT/ITE SEZ space decreasing and there are no enquiries despite waiting for almost 4 years. The constructed SEZ space is also vacant.

Requisite documents for considering de-notification proposal:

As per DoC's O.M. dated 14.07.2016 regarding required documents for partial de-notification and the status thereof is as below:

S. No.	Documents/Details Required	Status
(i)	Form-C5 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC's certificate in prescribed format	Yes, provided
(iii)	Developer's Certificate countersigned by DC	Yes, provided
(iv)	Land details of the area to be de-notified countersigned by DC	Yes, provided
(v)	Colored Map of the SEZ clearly indicating area to be de-notified and left-over area duly countersigned by DC	Yes, provided
(vi)	"No Objection Certificate" from the State Government w.r.t. instructions issued by DoC vide its instruction No. D.12/45/20	Yes, Provided

	09-SEZ dated 13.09.2013 for partial de-notification shall be complied with	
(vii)	'No Dues Certificate' from specified officer	Yes, provided (refer Note# 1 Below)

Note1:

- i. Specified officer in its 'No Dues Certificate' dated 01.07.2025 mentioned that the built-up area after proposed partial de-notification will be 30,425.83 Sq. Mtrs against minimum built up area is 50,000 Sq. Mtrs as per Rule 5(2)(b) of SEZ Rules, 2006.
- ii. Further, SO informed that the Tower-1 is going to continue in the SEZ area after the proposed partial de-notification. One SEZ unit viz., M/s. FMC Technologies India Pvt Ltd., in located in Tower-1. But, Tower-1 is not having parking place for vehicles as it is having only one basement for 17 floors. Hence, for the existing SEZ unit located in Tower-1, the co-developer M/s. Evermark IT Developers Pvt. Ltd., has allotted the required parking place at no additional cost (as per the sub-lease deed dated 03-07-2024) in the basement of Tower-2 which is located in the proposed DTA area after partial denotification. In this regard the developer vide letter dated 30-06-2025 informed that, they have requested the SEZ unit M/s. FMC Technologies India Pvt Ltd., on 24-06-2025 to give acceptance letter for the proposed partial denotification and the same is awaited by the developer.

Key Findings in the Proposal:

1. DC, VSEZ Certification:

- a. There are no unit in the land being de-notified
- b. The developer had availed the tax/duty benefits amounting to Rs. 1,27,69,90,235/- towards duly liability on customs exemptions availed on imported goods, IGST exemption availed have been remitted and the same has submitted vide letter dated 27.06.2025.
- c. The SEZ shall remain contiguous even after de-notification of the area of 2.27 Ha and remaining area would be 1.33 Hactares
- d. The land details for de-notification and a coloured map of the SEZ showing the area being de-notified, duly countersigned by DC.
- e. The State Government vide letter dated 18.06.2025 has given its "No Objection" regarding proposed partial de-notification of the above stated area of the SEZ.

2. NOC for De-notification: Government of Telangana has recommended the proposal

3. Inspection of Partial De-notification Area

DC, VSEZ along with Specified officer and Mandal Revenue Officer/ Tahsildar has conducted a physical Inspection on 23.05.2025 for partial de-Notification of M/s. Phoenix Ventures Pvt. Limited, IT/ITES SEZ at Sy.No. 35(P) & 36, Gachibowli Village, Serlingampally Mandal, Ranga Reddy District, Telangana

in an area of 2.27 Ha along with Tower-2, Tower -3 and Amenities Block out of the existing SEZ area of 3.60 Ha. The area proposed to be de-notified is having three buildings (Tower 2, Tower3, & Amenities Block) and having no units in the said area. The land area remaining after the proposed de-notification is contiguous without any public thoroughfare. The built-up area remaining with the Developer after proposed partial de-notification will be 30,425.83 sq.mts against minimum built up area of 50,000 Sq mtrs as per Rule 5(2)(b) of SEZ Rules, 2006.

Recommendation by DC, VSEZ

The proposal is for partial denotification of an IT SEZ M/s Phoenix Ventures Pvt Ltd. As per Rule 5(2)(b), there shall be no minimum land area requirement for setting up a SEZ for IT/ITES, but a minimum built up processing area of 50,000 sq.mt shall be applicable for category A cities.

The built-up area after proposed partial de-notification will be 30,425.83 Sq. Mtrs against minimum built up area is 50,000 Sq. Mtrs as per Rule 5(2)(b) of SEZ Rules, 2006 and hence is not meeting the requirement under Rule 5(2)(b).

In this regard, the Developer vide letter dated 3.7.2025 has given an undertaking that another 70,000 Sq. Mtrs will be developed on the open/vacant land of 0.80 Ha which is contiguous to the Tower 1 on or before 15.8.2027 to maintain minimum 50,000 Sq. Mtrs in processing area.

The proposal is being forwarded for consideration of BoA.

Agenda Item No. 130.14:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [3 proposals – 130.14(i)- 130.14(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

Sl. No. (1)	Categories of cities as per Annexure IV-A (2)	Minimum built-up processing Area (3)
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

Sl. No. (1)	Categories of cities as per Annexure IV-A (2)	Minimum built-up processing Area (3)
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 120th 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

09th 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 122nd meeting of the BoA held on 30th 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.

130.14(i) Proposal of M/s. Mikado Realtors Private Limited, Developer of IT/ITES SEZ at Village Behrampur, Gurugram (Haryana) for demarcation of built-up Processing Area admeasuring '42836.34 Sqmt. of Ground to 12th floor, Tower-3' into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024.

Jurisdictional SEZ – Noida SEZ (NSEZ)

Facts of the case:

S.No	Particulars	Details
1.	Name and address of the Developer	M/s. Mikado Realtors Private Limited, Village Behrampur, Distt- Gurugram (Haryana)
2.	Letter of Approval No. and date.	LOA No. F.1/107/2008-SEZ dated 30.10.2008.
3.	Date of Notification	29.10.2009
4.	Name of the sector of SEZ for which approval has been given.	Electronic Hardware, IT/ITES
5.	Total Notified land area (in Hectares)	10.221 hectare
6.	Total land area of SEZ: (i). Processing Area (ii). Non-Processing Area	Land area 10.221 hectare.
7.	Details of Built-up area in Processing Area: (i). No. of towers with built-up area in each tower (in Square meter) (as per records)	Particulars
		Constructed built-up area (in Sqmt.)
		Tower-1 (Ground to 12 th floor) 42840.75
		Tower-2 (Ground to 12 th floor) 42835.65
		Tower-3 (Ground to 12 th floor) 42836.34
		Tower-4 (Ground to 12 th floor) 42840.54
		Basements including facilities 106847.21
		Total: 278200.49
	(ii). Total Built up area :	278200.49 Square meter
	(iii) Area already demarcated as NPA:	42835.65 Sqmt. (Ground to 12 th floor, Tower-2)
		235364.84 Sqmt.

	(iv) Remaining Built-up area:										
8.	Total Built-up area in Sqmt.:	Processing Area: 235364.84 Sqmt. Non-Processing Area: 42835.65 Sqmt. (as demarcated as NPA under Rule 11B)									
9.	Total number of floors in the building wherein demarcation of NPA is proposed:	<table border="1"> <thead> <tr> <th>Building / Tower / Block No.</th><th>Floor no. to be demarcated as NPA</th><th>Total built-up area (in Sqmt.)</th></tr> </thead> <tbody> <tr> <td>Tower-3</td><td>Ground to 12th floor</td><td>42836.34</td></tr> <tr> <td>Total:</td><td>-</td><td>42836.34</td></tr> </tbody> </table>	Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)	Tower-3	Ground to 12 th floor	42836.34	Total:	-	42836.34
Building / Tower / Block No.	Floor no. to be demarcated as NPA	Total built-up area (in Sqmt.)									
Tower-3	Ground to 12 th floor	42836.34									
Total:	-	42836.34									
10.	Total Built-up area proposed to be demarcation of NPA for setting up of Non SEZ IT/ITES Units:	42836.34 Sqmt.									
11.	How many floors area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES Units:	Complete Tower-3 (Ground to 12 floor)									
12.	Whether application in the format prescribed vide Instruction No. 115 dated 09.04.2024, has been submitted.	Yes.									
13.	Whether copy of Chartered Engineer Certificate has been submitted?	Yes, the Developer has submitted copy of Chartered Engineer Certificate dated 30.04.2025 of Shri R.K. Aggarwal, Chartered Engineer (Production / Mechanical), Membership No. M-063649-5 and Shri Mahesh Swaroop Gupta, Chartered Engineer (Civil), Membership No. F-13097/0, showing total payable duty of Rs.16,92,59,677/- on proposed area of 461086.34 Sqft. (44836.34 Sqmt.) as on 30.04.2025.									
14.	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineer Certificate:	Rs.16,92,59,677/-									
15.	Whether duty benefits and tax exemption availed have been refunded and NOC from Specified Officer has been obtained?	The Developer has submitted copy of 'No Dues Certificate' No. CUS/Mikadosez /Developer/11B of SEZ/2024/Pt-1/14 dated 11.06.2025 issued by Specified Officer. The Specified Officer has mentioned that total duty / taxes amounting to Rs.16,92,59,677/- has been paid by the developer / co-developer.									
16.	Reasons for demarcation of NPA	For better capacity utilisation.									

17.	Remaining Built-up Processing Area after instant proposed demarcation:	192528.50 Sqmt.
18.	Whether remaining built-up area fulfils the minimum built-up area requirement as per Rule 5 of SEZ Rules, 2006.	Yes.
19.	Whether 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, has been submitted?	Yes
20.	Whether required Undertaking has been submitted:	Yes
21.	Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer has mentioned that they have already put in requisite access control measures to monitor the entry and exit of people and goods from such demarcated area. All the towers have access control at the entry gates. Tower-3 is an independent tower that has its own access control system.
22.	Purpose and usage of such demarcation of NPA.	For better capacity utilisation.

The Board of Approval in its meeting held on 06.02.2024 [Item No. 118.19(iii)] had approved the proposal M/s. Mikado Realtors Private Limited, Developer for demarcation of built-up processing area admeasuring '42835.65 Sqmt. built-up area at Ground to 12th floor of Tower-2' of the said SEZ, into Non-Processing Area, in terms of Rule 11B of SEZ Rules, 2006. This approval was subject to refund of tax / duty in respect area proposed to be demarcated as well as refund of tax / duties in respect of common infrastructure etc. and required undertaking. In this regard, the Developer had deposited applicable tax / duties of Rs.22,27,66,925/- and obtained 'No Dues Certificate' from Specified Officer. After repayment of applicable tax / duties by the Developer, DoC vide letter dated 02.04.2024 had issued approval for demarcation of **'42835.65 Sqmt. built-up area at Ground to 12th floor of Tower-2'** into Non-Processing Area of the said SEZ.

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, NSEZ.
- ii. Chartered Engineer Certificate dated 30.04.2025 of Shri R.K. Aggarwal, Chartered Engineer (Production / Mechanical), Membership No. M-063649-5 and Shri Mahesh Swaroop Gupta, Chartered Engineer (Civil), Membership No. F-13097/0, towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide C. No. CUS/Mikadosez /Developer/11B of SEZ/07/2024/Pt-1/13 dated 11.06.2025.
- 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, NSEZ.
- v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, NSEZ.
- vi. An Undertaking from the SEZ to the effect that they shall pay the differential / short paid / non paid duty / tax benefits, if any so determined at a later date on being demanded by the department or any statutory authority without any demur or protest w.r.t. demarcation of built-up area Tower-3 admeasuring to 42,836.34 Sqmt. into Non-Processing area for use by IT/ITES units and common area / infrastructure for common usage as per Rule 11B of SEZ (fifth amendment) Rule, 2023.

Recommendation by DC, NSEZ:

The proposal has been examined and keeping in view that M/s. Mikado Realtors Private Limited, Developer has refunded all duty benefits & tax exemption availed on the proposed area as well as common facilities and obtained 'No dues Certificate' from Specified Officer, the proposal for demarcation of built-up Processing Area admeasuring '**42836.34 Sqmt. at Ground to 12th floor, Tower-3**' of the IT/ITES SEZ at village Behrampur, Gurugram (Haryana), into the Non-Processing Area, is recommended for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024.

130.14(ii) Proposal of M/s. Embassy Pune TechZone Private Limited SEZ, Pune, Maharashtra for Demarcation of Built up Floors as Non-Processing Area (NPA) of notified IT/ITES SEZ in terms of Rule 11 B of SEZ Rules 2006 read with Instruction No. 115 dated 09.04.2024.

Jurisdictional SEZ - SEEPZ SEZ (SEEPZ)

Fact of the case:

Sr. No.	Particulars	Details			
1	Name and Address of the SEZ	M/s. Embassy Pune Techzone Private Limited SEZ. Plot No. 03, Rajiv Gandhi Infotech, Phase II, Hinjewadi, Pune.			
2.	Sector of the SEZ	IT/ITES			
3.	Formal Approval	F.2/635/2006-SEZ dated 25.06.2007			
4.	Date of Notification	19.11.2007			
5	Total Notified area (In Hectares)	2,21,647 Sq Mtrs			
6.	Detail of Built Up area: 1. No of Towers with built up area of each tower (in Sq mtr.) Total no of Towers	Sr. No	Tower no./ Building No	Area in sq. Meter	
		1	Block 1.1(Colorodo)	25,225.81	
		2	Block 1.2 (Mississippi)	24,881.01	
		3	Block 1.3 (Congo)	42,978.35	
		4	Block 1.5 (Rhine)	46,657.65	
		5	Block 1.6 (Mekong)	24,629.03	
		6	Block 1.11 (Nile)	27,763.77	
		TOTAL		1,92,135.62	
7.	Total Numbers of floors in Building wherein demarcation of NPA is proposed	Tower No	Floor No.	Total floor proposed for NPA	Built up area (in Sq.Mtr)
		Block No 1.11(Nile)	7th (Seventh Floor)	1	3795.213
			Total		3795.213
8.	Total built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units (in sq.mtr.)	3795.213 Sq.mtrs			
9	Total remaining built up area	1,88,340.41 Sq.mtr			
10	Total built up area proposed for demarcation of NPA	Floor -7 of Block 1.11(Nile) to be demarcated.			

	for setting up of Non-SEZ IT/ITES units	
11	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA (Rs in crores)	On the built-up area of 3795.213 Sq. mtrs (7th floor of building Block 11(Nile)) No Duty/tax benefit was availed for the construction of the block as the block existed prior to its notification as SEZ.
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)	Total Duty benefit and tax exemption refunded by the developer for Common Area amounting to Rs. 11,25,39,857/- vide (i) TR -6 Challan No NPA-01-2025-26 dated 10.06.2025 NOC from the Specified Officer is received.
13	Reasons for demarcation of NPA	A significant Built up area is lying vacant since long due to multiple factors including sunset date for Income Tax benefits, also work from home facility available to the units, hence they have not been able to get the SEZ clients despite the wholehearted efforts and management has decided to demarcate vacant building as Non Processing Area (NPA).
14	Whether total remaining built up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules, 2006	Yes
15	Purpose and usage of such demarcation of NPA	As directed by the MOC&I & vide their instruction no. D12/45/2009-SEZ dated 13.09.2013, the area proposed for NPA shall be utilized towards IT/ITES which would sub-serve the objective of the MOCI as originally envisaged.

The Development Commissioner along with Specified officer visited the SEZ for on-site inspection. During the inspection it observed that proposed area for demarcation for NPA is fully vacant. **The Developer stated that they will ensure adequate control of the movement of persons and goods in SEZ units operating in the processing area and non-processing area.**

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.

- ii. Chartered Engineer Certificate dated 05.06.2025 of Shri R. Arunkumar, Chartered Engineer Registration No. F-111508, towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide F. No. Cust-11/Embassy/NPA/Floor-7th Nile Bldg/2025-26-Customs/53 dated 13.06.2025.
- 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.
- v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, SEEPZ.
- vi. An Undertaking from the SEZ to the effect that they shall pay the differential / short paid / non paid duty / tax benefits, if any so determined at a later date on being demanded by the department or any statutory authority without any demur or protest w.r.t. demarcation of built-up area of 3795.213 Sq. mtrs. into Non-Processing area for use by IT/ITES units and common area / infrastructure for common usage as per Rule 11B of SEZ (fifth amendment) Rule, 2023.
- vii. Details of total Buildings / built-up area with their floor-wise area along with built-up area already demarcated as Non Processing Area and floor-wise built-up Processing Area proposed to be demarcated as Non Processing Area.

Recommendation by DC, SEEPZ SEZ:

The proposal of M/s. Embassy Pune Techzone Private Limited SEZ. for approval of Demarcation of 3795.213 Sq. mtrs Built up Floors as Non-Processing Area (NPA) of notified IT/ITES SEZ. is in terms of Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 9th April 2024, has been recommended and forwarded to the Board of Approval for consideration.

130. 14(iii) Proposal of M/s. Sundew Properties Ltd, Developer at Madhapur, Near Hyderabad, Ranga Reddy District, Telangana for demarcation of SEZ under Rule 11 B of SEZ (Fifth Amendment) Rules, 2023

Jurisdictional SEZ – Vishakhapatnam SEZ (VSEZ)

Facts of the case:

1.	Name and address of the Developer:	M/s. Sundew Properties Ltd, Sy. No. 64(P), Hitech City, Madhapur, Ranga Reddy District, Hyderabad, Telangana																	
2.	Letter of Approval No. and date:	F.2/25/2006-SEZ dated 30.06.2006																	
3.	Date of Notification:	16.10.2006																	
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):	14.02 hectares																	
6.	Total area of- i. Processing Area ii. Non-Processing Area	As on the date of application: i. Processing Area –14.02 hectares 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) ii. Total Built-up area (in square meter)	<table><tr><th>Building No.</th><th>Built-up area (in square meter)</th></tr><tr><td>Building No.12-A</td><td>1,17,906.96</td></tr><tr><td>Building No.12-B</td><td>95,718.86</td></tr><tr><td>Building No.12-C</td><td>1,18,681.88</td></tr><tr><td>Building No.12-D</td><td>1,52,786.39</td></tr><tr><td>Building No.14</td><td>60,568.00</td></tr><tr><td>Building No.20</td><td>1,32,974.60</td></tr><tr><td>Total</td><td>6,78,636.69</td></tr></table>		Building No.	Built-up area (in square meter)	Building No.12-A	1,17,906.96	Building No.12-B	95,718.86	Building No.12-C	1,18,681.88	Building No.12-D	1,52,786.39	Building No.14	60,568.00	Building No.20	1,32,974.60	Total	6,78,636.69
Building No.	Built-up area (in square meter)																		
Building No.12-A	1,17,906.96																		
Building No.12-B	95,718.86																		
Building No.12-C	1,18,681.88																		
Building No.12-D	1,52,786.39																		
Building No.14	60,568.00																		
Building No.20	1,32,974.60																		
Total	6,78,636.69																		

8	Total Built up area in: i. Processing area (in square meter) ii. Non-processing area (in square meter)	Category	Built-up area (in square meter)
		Processing Area	6,70,048.59
		Non-Processing Area (As on date of application)	8588.10
9	Total numbers of floors in the building wherein demarcation of NPA is proposed	a) Bld No.14 - Stilt + 2 Parking + 8 Office Floors	
10	Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	14,274.31 SQMT a) Bldg. No.14 - 4779.59 Sqmt (5th Office Floor) b) Bldg. No.14 - 4747.36 Sqmt (6th Office Floor) c) Bldg. No.14 - 4747.36 Sqmt (7th Office Floor) Total Area for NPA = 14274.31 Sqmt.	
11	How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	a) Bldg No.14 - Three office floors (5th, 6th & 7th office 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)	a) For the area proposed for NPA Demarcation: Rs.2,74,87,096/- Please note that one office floor of Bldg. No.14 and one office floor of Bldg. No.12 A has already been demarcated as Non - Processing Area and all applicable exemption and benefits availed for Built up area demarcated as Non-Processing Area, Common Built Up area and Infrastructure of the respective buildings and General Development of the entire SEZ has already been refunded at the time of the 1st Application of Sundew SEZ.	
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)	Duty Benefits & Tax Exemptions has been availed and has been refunded NOC from SO is received.	
14.	Reasons for demarcation of NPA	The office floors proposed for NPA demarcation are vacant due exit of SEZ units and decrease in demand for SEZ spaces. Given there is demand for builtup spaces for Non SEZ IT/ITES clients, NPA Demarcation shall help leaseing out these spaces	

15.	Total remaining built up area (in square meters)	6,55,774.28 square meters
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:	For leasing to Non SEZ IT/ITES Clients

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 21.05.2025 of Shri M.L. Srinivasa Rao, Chartered Engineer along with letter of Shri Ashish Lodha, Chartered Accountants (membership no. 418784) towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide F. No. SUNDEW/01/Rule 11B/2025-26 dated 26.06.2025.
- 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 of Rule 11B in prescribed format, duly signed by Specified Officer and DC, VSEZ.
- vi. An Undertaking from the SEZ to the effect that they shall pay the differential / short paid / non paid duty / tax benefits, if any so determined at a later date on being demanded by the department or any statutory authority without any demur or protest w.r.t. demarcation of built-up area admeasuring to 14, 274.31 Sqmt. into Non-Processing area for use by IT/ITES units and common area / infrastructure for common usage as per Rule 11B of SEZ (fifth amendment) Rule, 2023.

Recommendation by DC, VSEZ:

The proposal of M/s. Sundew Properties Ltd, for demarcation of an area of 14,274.31 Sq. mtrs is duly recommended by the Development Commissioner, VSEZ and forwarded for consideration of BoA.

Agenda Item No. 130.15:

Miscellaneous [2 proposal – 130.15(i) - 130.15(ii)]

130.15(i) Proposal of M/s. Honeywell Technology Solution Lab Pvt. Ltd. (Co-developer) for partial surrender of their vacant land area to the Developer, M/s. ELCOT Limited in ELCOT IT/ITES SEZ located at Ilandhaikulam, Madurai District, Tamil Nadu.

Jurisdictional SEZ – Madras SEZ (MEPZ SEZ)

Facts of the case:

M/s. Honeywell Technology Solution Lab Pvt. Ltd. the Co-Developer of ELCOT IT/ITES SEZ located at Ilandhaikulam, Madurai District, Tamil Nadu, seeking decrease in area/ partial surrender of area of 0.975 Ha [2.41 Acres] of its vacant land area in the SEZ and that proposed surrender area would be handed over to the Developer ELCOT IT/ITES SEZ, Ilandhaikulam, to allocate to the other allottees.

Name of the Developer	M/s. ELCOT Limited
Sector	IT/ ITES
Location	Ilandhaikulam, Madurai District, Tamil Nadu.
LoA issued on (date)	F.1/55/2007-SEZ dated 18.12.2012
Name of Co-developer	M/s. Honeywell Technology Solution Lab Pvt. Ltd.
Area of SEZ	11.7050 Ha
Area with co-developer	4.552 Hectares (11.25 Acres)

Proposal for Partial Surrender of area: -

1. The Developer ELCOT has issued the Consent / “No Objection Certificate” for partial surrender of 2.41 acre vide their letter dated 27.01.2025
2. The remaining area of the SEZ after considering the above request for decrease in SEZ area i.e. partial surrender will be as under:

Existing SEZ area	11.7050 Ha
Area with co-developer	4.552 Hectares (11.25 Acres)
Decrease of area sought	0.975 Hectares (2.41 Acres)
Remaining area after partial surrender	3.577 Hectares (8.84 Acres)

The area of the SEZ post surrender is 3.577 Hectares (8.84 Acres) to ELCOT SEZ for IT/ITES SEZ.

3. The Co-developer has submitted the application for decrease in area of 0.975 Hectares in Form C-5.
4. The Specified Officer of the Zone has submitted the “No due Certificate” dated 23.06.2025
5. The Specified Officer of the SEZ has certified that, “the proposed land for surrender does not have any construction made therein and is found vacant. Hence based on the NOC issued by the developer M/s.ELCOT Ltd., and on physical verification of the land by the Authorised Officer, SEZ –

Ilanthaikulam, Madurai, it is hereby informed that this office has no objection in partial surrender of 0.975 Ha (2.41 acres) of land to M/s. ELCOT Ltd.,

Recommendation by DC, MEPZ-SEZ: -

The proposal for partial surrender of area of 0.975 Ha (2.41 acres) of land to M/s. ELCOT Ltd., is recommended by DC, MEPZ SEZ in Form C-5, is sent for consideration of Department of Commerce.

130.15(ii) Proposal of M/s. Sunjewels Private Limited, Unit No. 605-605, 6th Floor, Multistoried Building, SEEPZ-SEZ, Andheri (East), Mumbai, 400096 for broad banding of items under Rule 19(2) of SEZ Rules 2006 read with Rule 26 and Rule 27 of SEZ Rules 2006 and Instruction No. 47 dated 04.03.2010.

Jurisdictional SEZ - SEEPZ-SEZ.

Brief facts of the Case:

M/s. Sunjewels Private Limited was granted LOA No. SEEPZ-SEZ/NUS/APL/GJ/03/04-05/4749 dated 01.07.2004 as amended for Plain & Studded Gold, Silver & Palladium Jewellery etc. The unit started its commercial production w.e.f. 01.06.2005. The validity of LOA is upto 31.03.2030. The unit intends to manufacture jewellery using both precious and non-precious metals under CTH-7113 and 7117, embedded with Abalone and other stones under Broad-banding facility. The details are as follows:

Sr. No.	Description of the items to be newly manufactured	Proposed Capacity (Pieces)	Custom Tariff Heading
1.	Gold, Silver & platinum & Palladium Jewellery Studded with Lab Grown Diamond and diamonds Pr Stones, Semi Pr. Stone, pearl, Mother of pearl, Synthetic Stone and Abalone	800.00	7113
2.	Brass, bonze & Titanium Jewellery Studded with Lab Grown Diamonds and diamonds, Pr Stones, Semi Pr Stone, Pearl, Mother of Pearl and Synthetic Stone and Abalone	200.00	7117

The present broad banding activity for which permission has been sought is covered under Chapter 71. **Import and export of jewellery studded with Abalone is subject to NOC by Wildlife Crime Control Bureau (WCCB).**

The proposal was placed before the Unit Approval Committee meeting held on 29.05.2025. Upon deliberation, the Committee observed that Abalone is a restricted item. As such, its import/procurement requires prior clearance/NOC from the Wildlife Crime Control Bureau (WCCB) to ascertain that the item complies with the provisions of the Wildlife (Protection) Act, 1972, CITES, and the EXIM Policy of the Government of India. Accordingly, the Committee directed that the proposal may be referred to the Board of Approval under Rule 26 of the SEZ Rules, 2006 for further consideration.

Relevant Rule Position:

a) Proviso of Rule 19 (2) of SEZ Rules 2006 "Provided that the Approval Committee may also approve proposals for broad banding, diversification, enhancement of

capacity of production, change in item of manufacture or services activity if it meets the requirement of Rule 18

b) Rule 26 of SEZ Rules 2006 "Provided that export of Special Chemicals. Organisms, Materials. Equipment and Technologies shall be subject to fulfillment of the conditions indicated in the Import Trade Control (Harmonized System) Classification of Export and Import items

Provided further that if any permission is required for import under any other law, the same shall be allowed with the approval of the Board of Approval.

Recommendation by DC, SEEPZ SEZ:

The proposal was examined in Unit Approval Committee held on 29.05.2025. The unit is planning to import Abalone and after mounting in jewellery want to export as a jewellery item.

Since prior clearance/NOC from the Wildlife Crime Control Bureau (WCCB) is required for Import and export of jewellery studded with Abalone, accordingly, as per 2nd proviso to Rule 26, DC SEEPZ has submitted the proposal for approval of BOA.