

No. K-43022/84/2024-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vaniya Bhawan, New Delhi
Dated the 16th August, 2024

OFFICE MEMORANDUM

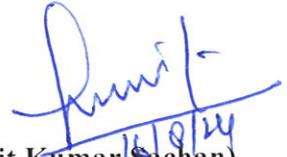
Subject: 122nd Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) scheduled to be held on 30th August, 2024 – Agenda - regarding.

The undersigned is directed to refer to this Department's O.M. of even number dated 8th August, 2024 on the subject cited above and to inform that the 122nd meeting of the BoA for SEZs earlier scheduled to be held on 29th August, 2024 is rescheduled to 30th August, 2024 at Hyderabad under the Chairmanship of Commerce Secretary in hybrid mode.

2. **The Agenda for the 122nd meeting of the BoA for SEZs is enclosed herewith.** The Agenda has also been hosted on the website: www.sezindia.gov.in.

3. All the addresses are requested to kindly make it convenient to attend the meeting.

4. The meeting link of the aforesaid meeting will be shared in due course.


(Sumit Kumar Sachan)

Under Secretary to the Government of India

Tel: 23039829

Email: sumit.sachan@nic.in

To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Shri Sanjiv, Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), UdyogBhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, ShastriBhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, KrishiBhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhawan, 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 UdyogBhawan), Sector -17, Chandigarh- 160017.
54. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
55. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneswar – 751001 (Fax: 0671-536819/2406299).
56. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), VallabhBhavan, Bhopal (Fax: 0755-2559974)
57. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
58. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
59. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
60. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
61. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

Copy to: PPS to CS / PPS to AS (LSS) / PPS to JS (VA) / PPS to Dir (SNS).

**Agenda for the 122nd meeting of the Board of Approval for Special Economic Zones (SEZs)
to be held on 30th August, 2024**

122.1: Ratification of the minutes of the 121st meeting of the Board of Approval held on 31st July, 2024.

122.2: Request for extension of validity of LoA of Developer (1 proposal)

Rule position: In terms of Rule 6(2) of the SEZ Rules, 2006, the letter of approval of a Developer shall be valid for a period of three years within which time at least one unit has commenced production and the SEZ become operational from date of commencement of such production. The Board may on an application by the developer for reasons to be recorded in writing extend the validity period.

122.2 Request of M/s. Tripura Industrial Development Corporation Ltd, a Developer, for further extension of the validity period of the Formal Approval granted for setting up a sector-specific SEZ for 'Agro Based Food Processing' – FSEZ.

Name of Developer : M/s. Tripura Industrial Development Corporation Ltd.
Location : Paschim Jalefa, Sabroom, South Tripura
Area (in Hectares) : 16.35
LoA issued on (date) : 09.12.2019
Sector : Agro-Based Food Processing
No. of Extensions : 01
LoA valid up to (date) : Upto 08.12.2023
Request : For extension up to 09.12.2025

The Formal Approval was valid up to 08.12.2023 and the Developer has submitted its application for extension of validity of Letter of Approval (LOA) in FORM C1 dated 08.08.2024.

Details of the Construction Work Status for implementing the project: -

Site development : 100% completed
Earth Levelling : 100% completed
Construction of Boundary Wall : 100% completed

Present Progress:

a. Details of business Plan:

S. No	Type of cost	Proposed Investment (Rs. In crores)
1.	Land Cost	0.14
2.	Construction Cost	70.00
	Total	70.14

b. Incremental investment since last extension:

S. No.	Type of Cost	Total Investment made so far (Rs. in crores) up to October 2023	Incremental investment (Rs. In crores) since last extension
1.	Land cost	0.14	0.00
2.	Material Procurement	0.00	0.00
3.	Construction	3.93	0.00
	Total	4.07	0.00

c. Details of physical progress till date:

S. No.	Authorised activity	% completion	% completion during last one year	Deadline for completion of balance work
1.	Boundary Wall	100%	Nil	NA
2.	Site development	100%	Nil	NA
3	Earth leveling	100%	Nil	NA
4	Road	60%	0	November 2025
5	Water Supply	0	0	November 2025
6	Electrical work	80%	80%	December 2024
7	Utility Parking	0	0	November 2025
8	Sewage System, CPET & Solid Waste Management	0	0	November 2025
9	Security and Telecommunication	0	0	November 2025
10	Other Buildings/ structures	0	0	November 2025

Reason for seeking extension: TIDCL is in the process of taking up the project on its own without support of co-developer. A team led by the Managing Director, TIDCL had visited FSEZ on 9th May, 2024 and gather relevant information on SEZ. Also, it is an opportunity for the SEZ at Jalefa, Sabroom to accommodate export-oriented industries as Chittagong Port in Bangladesh which is only 72 km from the SEZ and they have discussed with various Industries and entrepreneurs to set up their Unit in the SEZ. Within 01 year, remaining part of the SEZ will be completed and at-least one Unit shall start production and the SEZ will be operational.

Reason for delay in applying extension of Formal Approval before Expiry: As per the statement of TIDC the reasons are below:

- i. 1st tender was floated for engagement of Co-developer on 15.06.2021, in spite of several time extension (4 times) no bidders were participated in the tender.
- ii. 2nd tender was floated for engagement of Co-developer on 01.09.2022. Dayton Natural Resources Pvt. Ltd. From Thane, Maharashtra was engaged as Co-developer for implementation of the project by issuing Letter of Award (LoA) dated 17.11.2022.

As per terms & conditions of the tender document, the co-developer was required to deposit Rs.4.04 Crore as Non-refundable premium. But, out of this amount, the agency had deposited Rs.1.00 Crore only and also, no development work was taken up by the agency after engagement as Co developer for the SEZ project. At this stage, TIDC has terminated the agreement for non-compliance of terms & conditions of the agreement. TIDC is in the process to take up the project on its own without engaging a co-developer. Hence, implementation of the project is being delayed.

Recommendation by DC, Falta SEZ: -

In view of the significant progress of development work made on ground by the developer to attract entrepreneurs to invest in the Zone, DC, FSEZ recommended regularization of the previous validity of LoA period from 09-12-2023 and one (01) year extension from the date of approval by the BoA.

122.3: Request for extension of LoA of Unit (2 proposals)

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.

122.3(i) Request of M/s. Algolog Systems Pvt. Ltd., a unit in Ansal IT City & Parks Ltd., IT/ITES SEZ at Plot No. TZ-06, Techzone, Greater Noida for extension of LOA for a further period of one year i.e. upto 31.03.2025 - NSEZ.

Name of Unit	: M/s. Algolog Systems Pvt. Ltd.
LoA issued on (date)	: 26.10.2015
Nature of Business of the unit	: "Software Development"
No. of Extensions	: Unit has been given five extensions
LoA valid upto (date)	: Upto 31.03.2024 (extended by the BoA in its meeting held on 17.06.2023)
Request	: Unit has requested for one year extension i.e. upto 31.03.2025

Present progress: -

a. Details of business plan: -

S. No.	Type of Cost	Proposed Investment (Rs. in Cr.)
1	Land Cost	118.20
2	Construction Cost	276.00 (approx.)
3	Plant & Machinery	189.00 (approx.)
4	Other Overheads	0.056
	Total:	583.76

b. Investment made so far & incremental investment since last extension: -

S. No.	Type of Cost	Total Investment made so far (Rs. in Cr.)	Incremental investment since last extension since 01.04.2023 to 31.03.2024 (Rs. in Cr.)
1	Land Cost	118.20	-
2	Material Procurement	197.16	41.90
3	Service Cost	102.21	29.23
4	Other Overheads	7.46	2.08
	Total:	425.03	73.21

c. Details of Physical progress till date: -

S. No.	Authorised activity	% completion as on date	% completion during last one year	Deadline for completion of balance work
1	Land taken on lease and registration	Done	Done	Ground level construction has been completed as given in the application dated 22.03.2024
2	Appointment of architect	Done	Done	
3	Submission and approval drawings	Done	Done	
4	Appointment of construction agency	Done	Done	
5	Completion of construction	<ol style="list-style-type: none"> 1. Two level parking at the construction site is complete 2. Guard Room, meter room complete 3. Boundary walls of all sides 4. Six-meter-wide road of 	<ol style="list-style-type: none"> 100% 100% 100% 100% 	

		all sides are also complete 5. Office space of 1500 sq ft. at ground floor along with the sitting arrangement	100%
6	Installation of Machineries	Company will start trial production soon	The project building is partly complete.
7	Trial Production		
8	Commercial Production		
9	Export orders		

Project Implementation schedule: The Unit has informed that upper floors construction will start immediately, they are waiting for official order.

Details reasons for delay: - The unit has informed in the online application that the construction of building is under process. Due to delayed construction by the Contractor, they have to apply for extension; and requested to allow extension of one year to them.

Recommendation by DC, Noida SEZ: -

Since the unit has informed that they have completed the construction work like two-level parking, Boundary wall of all sides, guard room, meter room, Office space of 1500 sq.ft. at ground floor along with the sitting arrangement, six-meter wide road of all sides are also completed. DC, NSEZ has recommended the extension of LoA for a further period of one year i.e., up to 31.03.2025.

122.3(ii) Request of M/s. Pooja Scrap Industries, a unit in VSEZ for extension/renewal of the validity of the Letter of Approval for a further period of five years i.e., from 31.08.2024 to 30.08.2029 – VSEZ.

Name of Unit	: M/s. Pooja Scrap Industries
LoA issued on (date)	: 15.12.1997
Commenced production on (date)	: 31.08.1999
Nature of Business of the unit	: Recycling of imported scrap (Ferrous & Non Ferrous) and rendering warehousing services and trading activity
LoA valid upto (date)	: 30.08.2024 (last extension by BoA - from 31.08.2021 to 30.08.2024)
Request	: For five years extensions from 31.08.2024 to 30.08.2029

Additional details of the Unit: -

During the previous block period i.e., from 31.08.2019 to 30.08.2024, the unit has effected exports for a value of Rs. 23,486.76 Lakhs and imported goods for a value of Rs. 24,792.48 Lakhs upto June, 2024. As the LoA is going to expire on 30.08.2024, the unit has requested for extension of the validity of the LoA for a further period of five years in the prescribed Form-F1. As per the provisions of the SEZ Rules, 2006, the performance of the unit has been reviewed and it is observed that the unit has negative NFE of (-) Rs. 1305.72 Lakhs.

The unit was issued a show-cause notice to explain the reasons for failure to achieve positive NFE during the previous block period. The unit has informed that promoters were affected by Covid during the Covid-19 pandemic period i.e., 2020 to 2022 and due to travel restrictions also they are not in a position to travel even after recovery, there is no cross border exports during that period as a result there is no business during the period. Adding to this they faced shipment issues due to ongoing War situations and Pirate Hijack Attempts, their business operations were halted and their regular clients have also not placed orders for supply of goods due to slow down of business in international market which has resulted in not achieving the positive NFE.

Based on the reply furnished by the unit, the case has been adjudicated and a penalty of 1% i.e., Rs. 13,05,720/- has been imposed as per the provisions of SEZ Rules, 2006 on the unit vide order-in-original dated 22.07.2024 for non-achievement of positive NFE. The unit has paid the penalty amount vide Demand Draft dated 23.07.2024.

The unit has furnished the projections for the next five years, as per which the exports projected were Rs.300.00 crores and foreign exchange outflow is Rs. 293.00 crores and NFE is Rs. 7.00 crores. The unit will be employing nearly 60 persons both skilled and semi-skilled work force.

Keeping in view of the above, the unit has requested for renewal of the validity of the Letter of Approval for a further period of five years from 31.08.2024 to 30.08.2029.

Rule Position: in terms of Rule 18(4) of SEZ Rules, 2006 –

(4) No proposal shall be considered for: -

(a) recycling of plastic scrap or waste:

Provided that extension of Letter of Approval for an existing Unit shall be decided by the Board;

(b) enhancement of the approved import quantum of plastic waste and scrap beyond the average annual import quantum of the unit since its commencement of operation to the existing Units;

(c) reprocessing of garments or used clothing or secondary textiles materials and other recyclable textile materials into clipping or rags or industrial wipers or shoddy wool or yarn or blankets or shawls:

Provided that extension of Letter of Approval for an existing Unit shall be decided by the Board;

(d) import of other used goods for recycling:

Provided that extension of Letter of Approval for an existing Unit shall be decided by the Board:

Provided further that reconditioning, repair and re-engineering may be permitted subject to the condition that exports shall have one to one correlation with imports and all the reconditioned or repaired or re-engineered products and scrap or remnants or waste shall be exported and none of these goods shall be allowed to be sold in the Domestic Tariff Area or destroyed;

As M/s. Pooja Scrap Industries was granted Letter of Approval vide LoA dated: 15.12.1997 and the unit is in operations in the zone for the last 27 years and running the operations since then in the zone.

Recommendation by DC, VSEZ: -

DC, VSEZ has recommended the proposal of M/s. Pooja Scrap Industries for extension/renewal of the validity of the Letter of Approval for a further period of five years i.e., from 31.08.2024 to 30.08.2029.

122.4: Request for Co-Developer status (2 proposals)

Relevant 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.

122.4(i) Request of M/s. Nobl Q Private Limited for Co-developer status in M/s. Jagirammalayam, Salem, Tamil Nadu – MEPZ.

1.	Name of the Developer & Location	Electronics Corporation of Tamil Nadu Limited, Jagirammalayam (IT SEZ), Salem, Tamil Nadu – 636 302
2.	Date of LoA to Developer	F.1/57/2007-SEZ dated 26 July 2007
3.	Sector of the SEZ	Specific Sector – IT/ ITES
4.	Date of Notification	30-04-2008
5.	Total notified area (in Hectares)	21.5819 Hectares
6.	Whether the SEZ is operational or not	Operational
	(i). If operational, date of operationalization	1 April, 2019
	(ii). No. of Units	Eleven (11 Numbers)
	(iii). Total Exports & Imports for the last 5 years (₹ in Cr.)	Total Exports: INR 110 crores; Total Imports: INR 0.03 Crores (The above Figure is for the Last Financial Year 2023-24)
	(iv). Total Employment (In Nos.)	1560 Numbers
7.	Name of the proposed Co-developer	M/s. NOBL Q PRIVATE LIMITED
8.	Details of Infrastructure facilities / authorized operations to be undertaken by the co-developer	Creation of Infrastructure and buildings for our operations and for the prospective units who have export potential to operate in the field of IT & ITES
9.	Total area (in Hectares) on which activities will be performed by the co-developer	1.011 Hectares
10.	Proposed investment by the Co-developer (Rs. in Cr.)	INR 26.74 Crores
11.	Net worth of the Co-developer (Rs. in Cr.)	INR 0.79 Crores (Note below may be seen)
12.	Date of the Co-developer agreement	24/06/2024

Note: - The applicant has declared that the funding would be from their parent company Nobl Q LLC which holds 95% of the share of Nobl Q India. The last three years revenue of Nobl Q LLC is as below: -

Particulars	Amount in Millions USD		
	FY 2021	FY 2022	FY 2023
Revenue	7.98	8.37	8.99

Recommendation by DC, MEPZ-SEZ: -

DC, MEPZ has recommended the proposal for its consideration by the BoA.

122.4(ii) Request of M/s. Artesania Infraprojects LLP, Ahmedabad for approval as Co-Developer within the processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited – GIFT SEZ.

1.	Name of the Developer & Location	M/s. Gujarat International Finance Tec-City Company Limited, Gandhinagar, Gujarat.
2.	Date of LoA to Developer	07-01-2008
3.	Sector of the SEZ	Multi-services-SEZ
4.	Date of Notification	18-08-2011, revised on 06-07-2023
5.	Total notified area (in Hectares)	105.4386 Hectares
6.	Whether the SEZ is operational or not	SEZ operational
	(i) If operational, date of operationalization	21-04-2012
	(ii) No. of Units	673
	(iii) Total Exports & Imports for the last 5 years (Rs. in Cr.)	Exports – 42649.00 Imports - 36786.00
	(iv) Total Employment (In Nos.)	5935
7.	Name of the proposed Co-developer	M/s. Artesania Infraprojects LLP, Ahmedabad
8.	Details of Infrastructure facilities authorized operations to be undertaken by the co-developer	For development of commercial project on Plot Nos. 15-D, in Block No. 15 over land area admeasuring 5008 square meters. The applicant proposes to construct building consisting of 4 basements, ground plus 22 floors.
9.	Total area (in Hectares) on which activities will be performed by the co-developer	5008 square meters.
10.	Proposed investment by the Co-developer (Rs. in Cr.)	Rs. 150.00 crores
11.	Net worth of the Co-developer (Rs. in Cr.)	Rs. 1007.27 crores (Combined net worth)
12.	Date of the Co-developer agreement	11-06-2024

Recommendation by DC, GIFT SEZ:-

Request of M/s. Artesania Infraprojects LLP, Ahmedabad for approval as Co-developer in GIFT-multi-services SEZ, Gandhinagar for development, construction, maintenance and operation of commercial building in processing area is recommended.

122.5: Request for Partial/full de-notification (3 proposals)

Procedural guidelines on de-notification of SEZ:

- In terms of the 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;
 - o 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.
 - o 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.

122.5(i) Request of M/s. Phoenix Spaces Pvt. Ltd. for partial de-notification of 4.37 Ha of their IT/ITES SEZ at Telangana - VSEZ.

Name of Developer	:	M/s. Phoenix Spaces Private Limited
Location	:	Sy. No. 285, Puppalguda Village, Rajendranagar Mandal, Telangana
LoA issued on (date)	:	31.03.2017
Sector	:	IT/ITES
Operational or not operational	:	Not Operational
Notified Area (in Hectares)	:	5.77 Ha.
Area proposed for de-notification (in Hectares)	de-:	4.37 Ha.

Reasons for de-notification: - The Developer has mentioned in the application that due to the market conditions and demand for non-SEZ space, the developer have decided to de-notify the vacant land and Tower-1 area being developed by the co-developer viz., M/s. Phoenix Financial District Pvt. Ltd.

The Specified Officer vide letter dated 18.07.2024 has stated that the co-developer vide letter dated 12.07.2024 submitted that an amount of Rs. 70,65,42,920/- towards duty liability on Customs exemptions availed on imported goods, IGST exemption availed on DTA procured goods and DTA procured services, have been remitted.

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

S. No.	Documents/Details Required	Status
(i)	Form-C5 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC 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.12/45/2009-SEZ dated 13.09.2013 for partial de-notification shall be complied with	Yes, provided
(vii)	'No Dues Certificate' from specified officer	Yes, provided

The State Govt. of Telangana vide letter dated 21.03.2024 has conveyed their No objection to the proposal stating that with regard to usage of the land after de-notification, M/s. Phoenix Spaces Pvt. Ltd. in their Undertaking furnished to the Government has committed to utilize the de-notified area for creation of infrastructure which would sub serve the objective of the SEZ as originally envisaged and such de-notified area will confirm to Land Use Guidelines/master plans of the respective State Government.

In compliance of DoC's Instruction No. 102 dated 18.11.2019 regarding Physical Inspection and Contiguity Condition, Physical Inspection was carried on 21.03.2024 by DC, VSEZ along with Specified Officer and MRO/Tahsildar, Gandipet Mandal, Rangareddy District. As per the Inspection report, the area remaining after the proposed partial de-notification is contiguous meeting all the requirements of area/built-up area in terms of SEZ Act and Rules and without any public thoroughfare.

DC, VSEZ has certified that;

- a. There are no units in the SEZ
- b. The developer availed applicable duties for Rs. 70,65,42,920/- and the same were paid vide TR-6 Challan Nos. 22406, 22407, 22408, 22409, 22410 and 22411 dated 12.07.2024 under the SEZ Act/Rules

Recommendation by DC, VSEZ: -

DC, VSEZ has recommended the proposal for its consideration.

122.5(ii) Request of M/s. FAB City SPV (India) Pvt. Limited for partial de-notification of 368.80 Ha of their Semiconductors SEZ at Telangana - VSEZ.

Name of Developer	:	M/s. FAB City SPV (India) Private Limited
Location	:	Hyderabad, Andhra Pradesh
LoA issued on (date)	:	24.07.2006
Sector	:	Electronic Hardware for manufacturing and developing semi-conductor facility
Operational or not operational	:	Operational
Notified Area (in Hectares)	:	434.86 Ha.
Area proposed for de-notification (in Hectares)	de-:	368.80 Ha.

Reasons for de-notification: - The Developer vide application has requested for partial de-notification of 368.80 ha out of 434.86 Ha. In this regard, M/s. TSIIC Limited vide letter dated 03.05.2024 has informed that in view of the fact that there is no take off for industrial land in Semi-Conductor segment, they have decided to revise the layout of the above SEZ to accommodate an Electronic Manufacturing Cluster in an extent of 243.93 Hectares (602.50 Acres) as E-City Manufacturing Cluster for better utilization of land by way of promoting Electronics Sector. The Electronic Cluster was proposed under EMC Scheme and the Ministry of Electronics & IT (Meity), Govt. of India has accorded 'in-principle' approval on 8.8.2013 and final approval in August, 2016.

In view of the overwhelming demand received from the prospective investors for setting up of their Electronic Manufacturing units in E-City, proposal for de-notification was initially submitted on 27.07.2015. However, in view of the revision in the extent of land proposed for de-notification, a final revised proposal was submitted vide letter dated 08.02.2022.

The Developer has also stated that a copy of the layout along with details of Sy. Nos, proposed for de-notification measuring an area of 368.80 Ha against the notified extent of 434.86 Hectares with layout earmarking the land proposed for de-notification.

They have further submitted that vide their letter dated 11.12.2019, detailed explanation was submitted on the land allotments taken up in the cluster (pending de-notification). It is once again to submit that the land allotments pending de-notification were made under the policy initiative and demand received from the Electronic Cluster, without any deviation to the objectives of the SEZ. The Electronics Cluster has accommodate with marquee investors viz., M/s. Premier Energies, M/s. Himachal Futuristic, M/s. Radiant Electronics and many other with the proposed investment of Rs. 4104 Crores and Employment of 17,000 Nos (approx). They have also undertaken to construct a compound wall all around the balance SEZ of 66.06 Ha (163.17 Acres) and also to confirm that the land after proposed partial de-notification is contiguous.

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

S. No.	Documents/Details Required	Status
(i)	Form-C5 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC 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.12/45/2009-SEZ dated 13.09.2013 for partial de-notification shall be complied with	Yes, provided
(vii)	'No Dues Certificate' from specified officer	Yes, provided

The State Govt. of Telangana vide letter dated 12.06.2024 has conveyed their No objection to the proposal stating that TSIIC will abide on the following: -

- That such de-notified parcels would be utilised for industrial purpose and creation of infrastructure which would sub-serve the objective of the SEZ as originally envisaged.
- That such land parcel after de-notification will confirm to land use guidelines/ master plans of the respective State Govt.

In compliance of DoC's Instruction No. 102 dated 18.11.2019 regarding Physical Inspection and Contiguity Condition, Physical Inspection was carried on 03.05.2024 by DC, VSEZ along with Specified Officer and Mandal Revenue Officer/Tahsildar. The Developer has given undertaking to construct the compound wall around the proposed SEZ area. The area remaining after the proposed partial de-notification is contiguous meeting all the requirements of area/built-up area in terms of SEZ Act and Rules.

DC, VSEZ has certified that;

- (a) The existing units have been de-bonded following the procedure prescribed in Rule 74 of the SEZ Rules
- (b) The Developer had availed the following tax/duty benefits under the SEZ Act/Rules.
 - (i) Total duty benefits and tax exemption availed on the area proposed to be deleted for Rs. 62.525/
All tax/duty benefits indicated above have been refunded by the developer to DC's satisfaction vide Challan No. 410 dated 27.7.2015 for the entire SEZ area.
- (c) The SEZ shall remain contiguous even after de-notification of the area of 368.80 Ha and shall meet the minimum land requirement prescribed for the "Electronic Hardware for manufacturing and developing semi-conductor facility" sector which is 50 Ha.

Recommendation by DC, VSEZ: -

DC, VSEZ has recommended the proposal for its consideration.

121.5(iii) Request of M/s. Mindspace Business parks Pvt. Ltd. for full de-notification of their IT/ITES SEZ at Telangana – VSEZ.

Name of Developer	:	M/s. Mindspace Business Parks Private Limited (formerly M/s. Serene Properties Pvt. Limited)
Location	:	Pocharam Village, Ghatkesar Mandal, Ranga Reddy District, Telangana
LoA issued on (date)	:	31.10.2006
Sector	:	IT/ITES
Operational or not operational	:	Operational
Notified Area (in Hectares)	:	4.827 Ha.
Area proposed for de-notification (in Hectares)	de-:	4.827 Ha.

Reasons for de-notification: - The Developer has informed that they have 2 operational units and the units have expressed their desire to exit form SEZ. Prospects of any new unit coming into their SEZ are next to Nil as most of the exporting IT/ITES units are preferring STPI to set up their operations. Hence, their SEZ has become idle without any prospects of any revenue generation which will be losing propositions to them. The two units were exited from VSEZ on 05.01.2024 and 08.01.2024, respectively.

As per DoC's O.M. dated 14.07.2016 required documents for full de-notification and the status thereof in the instant case are as below: -

S. No.	Documents/Details Required	Status
(i)	Form-C6 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC certificate in prescribed format	Yes, provided
(vi)	"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 partial de-notification shall be complied with	Yes, provided
(vii)	'No Dues Certificate' from specified officer	Yes, provided

The State Government of Telangana vide letter dated 02.08.2024 has conveyed their No-objection to the proposal. With regard to usage of the land after de-notification, the Developer in their undertaking furnished to the State Govt. has committed that such de-notified area will conform to land use guidelines/ master places of the State Govt.

DC, VSEZ has certified that;

- a. The existing units have been de-bonded following the procedure prescribed in Rule 74 of the SEZ Rules.
- b. The developer availed the following tax/duty benefits to the tune of Rs. 10,98,51,933/- under the SEZ Act/Rules.
- i. Rs. 1,98,29,912/- towards Central Excise Duty and paid vide TR6 Challan No. 01/2024 dated 12.6.2024

- ii. Rs. 80,63,768/- towards Customs duty and paid vide TR6 Challan No. 02/2024 dated (12.6.2024
- iii. Rs. 5,33,04,268/- towards Service Tax and paid e-Receipt dated 6.6.2024 (iv) Rs. 2,86,53,985/- towards IGST and paid vide TR6 Challan No. 03/2024 dated 12.6.2024

All tax/duty benefits indicated above have been refunded by the Developer to DC's satisfaction.

Recommendation by DC, VSEZ: -

The proposal is recommended for consideration by the BoA as the existing units have exited the SEZ scheme and no new units are forthcoming. The Developer has repaid all the duties/taxes availed.

122.6: Miscellaneous (2 cases)

122.6(i) Request of M/s. Aurascent Essence Private Limited for import of Raw (unprocessed) Sandalwood (logs/butts/roots) and export of Processed Sandalwood heartwood logs - SEEPZ.

M/s Aurascent Essence Pvt. Ltd. was granted LoA on 18.04.2023 for setting up of new Unit at M/s. Khed City Industrial Park SEZ, Pune for manufacturing and export of sandalwood products.

Proposal of the Unit: -

(i) Import of Restricted item: The unit has requested for approval of import of the following product as per second proviso to Rule 26 of SEZ Rules (Permission is required for import under any other law, the same shall be allowed with the approval of Board of Approval): -

Sl. No.	Item description	HS Code	Annual Requirement	Nature of restriction
1	Raw (unprocessed) Sandalwood (logs/butts/roots)	44039922	500 MTs	(Restricted) Import subject to Import Policy of ITC (HS), policy Condition no. 2 of the Chapter 44 of FTP.

(ii) Export of Prohibited item: The Unit has submitted application for export of following products which is Prohibited in Nature (Approval of BoA is required under fifth proviso to Rule 26 of SEZ Rules): -

Sl. No.	Item and Annual Capacity	HS Code	Export	Nature of restriction
1	Processed Sandalwood heartwood logs (Annual Capacity 50 M.Tons)	44039922	Prohibited	Not permitted to be exported (Notification No 37/2015-20 dated 27.01.2017)

Relevant Rule position:

- **Rule 18. Consideration of proposals of Unit in an SEZ: -**

(3) *The proposal shall also fulfil the following sector specific requirements, namely: -*

(a) *export of the goods from Special Economic Zones shall be subject to export policy in force, as provided in Schedule 2 to the Indian Trade Classification (Harmonised System) of Export and Import Items, 2017;*

- **Rule 26. General conditions of Import and Export. –**

A Unit may export goods and services, including agro-products, partly processed goods, sub-assemblies, components, by-products, rejects, waste or scrap except prohibited items of exports indicated in the Import Trade Control (Harmonized System) Classifications 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:

Provided also that Special Economic Zone Units shall be permitted to export prohibited items, if they import raw-material for the same, but each such case shall be placed before Board of Approval for approval:

Provided also that items which are prohibited for import, Special Economic Zone Units shall be permitted to import the same if they export goods made out of the same but each such case shall be placed before Board of Approval of Approval for approval.

- i) **For import of Raw (unprocessed) Sandalwood** (which is under restricted category), permission of Board of Approval is required in terms of second proviso to Rule 26 of the SEZ Rules, 2006, as per details in Table – 1 above.

“If any permission is required for import under any other law, the same shall be allowed with the approval of the Board of Approval”.

As import of sandalwood is restricted as per Import Policy of ITC (HS) Code No. 4403 99 22, and import of Sandalwood (santalumalburn) is subject to Policy Condition 2 of the said Chapter, import proposal will have to be placed before BOA for approval.

- ii) **For Export of Processed Sandalwood heartwood logs** (which is under prohibited category), permission of Board of Approval is required in terms of 5th Proviso to Rule 26 of SEZ Rules, as per details mentioned in Table -2 above.

“Special Economic Zone Units shall be permitted to export prohibited items, if they import raw material for the same, but each such case shall be placed before the Board of Approval for approval”

As export of Processed Sandalwood heartwood logs which is under prohibited category, export of Processed Sandalwood heartwood may be permitted, if they import raw material for the same, but each such case shall be placed before the Board of Approval for approval.

Previous reference: In the 116th meeting of the BoA held on 05.09.2023, in respect of one appeal filed by M/s. Global Export House for Export of restricted items [item no. 116.7(i)]; the Board, after deliberations, granted permission for import of Sandalwood (HSN code 440399220 and export of Sandalwood Handicrafts, Sandalwood finger chips (HS code 12119050) and Sandalwood oil (HS code 33012937) subject to the condition that entire imported Sandalwood would be exported and would not be diverted to DTA either in raw material or finished form.

Recommendation by DC, SEEPZ SEZ: -

In view of the above, the request of M/s. Aurascent Essence Pvt. Ltd. for

- I. Import of Raw (unprocessed) Sandalwood (logs/butts/roots) falling under HSN Code 44039922 which is restricted as per policy Condition no. 2 of the Chapter 44 of FTP
- II. Export of Processed Sandalwood heartwood logs which is prohibited in terms of Rule 26 of the SEZ Rules, 2006

may be considered by the BOA.

Since BOA in its 116th meeting, has already allowed exports of restricted products, as mentioned in Rule 18(3), in the matter of M/s Global Export House, a unit of NSEZ, SEEPZ will follow the said permission for this unit also for the similar products.

The above proposal was earlier deferred in the 121st meeting of the BoA held on 31.07.2024.

122.6(ii) Request of M/s. Rain CII Carbon (Vizag) Limited, a unit in M/s. APIIC Multi product SEZ, Atchuthapuram for import of CPC with reference to CAQM Order dt. 15.02.2024 - VSEZ.

M/s. Rain CII Carbon (Vizag) Limited (RCCVL) was issued Letter of Approval vide No. 2(20)/ APSEZ/2017 dated 14.09.2017.

S.No.	Authorised Operations		
i.	<u>Item of Manufacture</u>	<u>ITC (HS) Code</u>	<u>Annual</u>
	Calcined Petroleum Coke (different densities High/Low/ Blended)	27131200	Capacity 7,40,000 Tons Per Annum
ii.	By-Product: Electric Power	27160000	15 MW per hour

Unit information

Name of the Unit : M/s, Rain CII Carbon (Vizag) Limited.
LOA issued vide No. LOA No. : 2(20)/APSEZ/2017 dated 14.09.2017

Manufacturing : Calcined Petroleum Coke (different densities High/Low/Blended) (ITC HS: 27131200) and By product - Electrical Power (ITC HS: 27160000)

Date of Commencement of Production : 09.09.2021

Validity of LOA : 08.09.2026

Export Turnover for FY 2023-24 : Rs. 627.12Cr

Present status : NFE Positive and effecting exports

Brief of the proposal:

RCCVL has requested to implement CAQM order Dt 15.2.2024 for import of RPC and CPC in quantities as allowed by CAOM order. The Hon'ble Supreme Court vide its Order Dt 10.10.2023 in WP(c) No. 13029 of 1985, delegated certain issues related to pet coke to the Commission for Air Quality Management in National Capital Region and Adjoining Areas (CAQM). In the same order, Hon'ble SC wrt IA No. 115613/2021 (Appln. for clarification of order Dt 09.10.2018 on behalf of Rain CII Carbon (Vizag) limited) observed that the reliefs in this application are also delegated for consideration before Commission (CAQM).

CAQM based on Hon'ble SC orders, has considered import policy for calciners and aluminium smelters afresh. CAQM has issued order Dt 15.02.2024 for import of RPC and CPC by calciners and smelters respectively. As per para 10 (1) of the above order 1.9 MMT RPC for CPC Manufacturers and 0.5MMT CPC for Aluminium industry respectively permitted during 2024-25 and 1.9 MMT RPC for calciners and 0.8 MMT CPC for Aluminium industry respectively from 2025-26 onwards. Accordingly, DGFT amended import policy condition of Petroleum coke vide Notification No 68/2023 of 7.3.2024. With respect to the SEZ unit RCCVL Para 10(11)(1) of CAOM Order dated 15.02.2024 is reproduced below

"Import of RPC/CPC by the SEZ shall be permitted, subject to the quantities as permitted for in their CTO/CFO, duly factoring in any APC sourced domestically by the SEZ unit, strictly subject to the following:

- a. *Use of pet coke shall be permitted only as a feedstock/raw material and under no circumstances to be used as fuel,*
- b. *SO2 emissions shall be managed and controlled through a flue gas desulphurization system, so as to comply with the standards of emissions prescribed.*
- c. *Continuous analysers for measurement of PM, Sox, NOx shall be installed by the calciners in the stacks processes where waste/process gases are used"*
- d. *Regulation and monitoring of such import shall be as per the guidelines of MOEF & CC'S OM Dt 10.09.2018;*
- e. *The SEZ unit shall ensure time bound compliance of environmental safeguarding measures as decided by the concerned authorities from time to time,*
- f. *Establishment of any new such CPC manufacturing unit in any SEZ or capacity expansion of existing unit in the SEZ in question shall not be permitted.*

RCCVL vide letter Dt 26.04.2024 requested to implement CAQM order Dt 15.02.2024 for import of RPC and CPC in quantities as allowed by CAQM order. Further they submitted that CPC production is two-step process where first step involves calcination and second step involves blending of CPC produced in first step with imported CPC resulting in high quality finished product i.e. CPC to compete in Global markets. As per CFO dated 06.03.2020 with a validity upto 31.12.2025, the unit has permitted to procure the following:-

S. No.	Name of the product	Qty
1.	Anhydrous Carbon Pellets (ACP)	4,62,500 MTPZ
	(OR)	
2.	Green Petroleum Coke (GPC) (or) Raw Petroleum Coke (RPC)	4,88,000 MTPZ

Later on the basis of CAQM order dated 15.02.2024, the unit has amended the CFO/CTO of APPCB vide letter APPCB/VSP/VSP/38/CTO/HO/2024 dated 24.04.2024 for import of raw material as follows:-

S. No.	Name of raw material	Production Qty.	Qty/Month	Qty./Annum
1.	Blending of procured Calcined Petroleum Coke (CPC)	1 Ton/Unit of production	30,411 T	3,70,000 T
2.	Green Petroleum Coke (GPC) (or) Raw Petroleum Coke (RPC)	1.32 Ton/Unit of production	40,667 T	4,88,000 T

The proposal for import of RPC & CPC with reference to CAQM Order dated 15.02.2024 has been forwarded vide DC. The proposal was placed before the 120th meeting of the BoA held on 18.06.2024. The Board, after deliberations, regularized the provisional and limited permission

to import 100,000 MT of RPC granted to the petitioner by DoC vide letter dated 25.04.2024. Further, the Board approved import of RPC as per the quantities permitted in CAQM order dated 15.02.2024 and APPCB CFO/CTO permit, subject to the conditions imposed by para 10(II)(i) of the CAQM order dated 15.02.2024.

As regards import of CPC, the Board deferred the matter with direction to formulate a working group under DC, APSEZ and members from DOC, CAQM, MOEF&CC, DGFT and DGEP to re-examine the matter.

Accordingly, as per para 120.9 of minutes of BoA meeting, the working group to examine the issue of import of CPC wrt CAQM Order dated 15.02.2024 and the observations made by DGFT Vide OM dated 15.04.2024 has been formed with the members from DoC, CAQM, MOEF&CC, DGFT and DGEP, The working group committee meeting was held on 22.07.2024 under the Chairmanship of Development Commissioner, VSEZ. The minutes of working group committee meeting has been circulated to all the members for their comments and accordingly the final updated minutes have been forwarded to BoA on 29.07.2024. The recommendations of working group is as follows:-

- i. It is agreed by DC/VSKP, JD/DGEP, Director/DoC, and Director/MoEF&CC for recommending that the Board of Approval may consider the request of M/s. RCCVL to import CPC for blending as per the quantities mentioned in their APPCB CFO/CTO dated 24.04.2024 subject to the conditions imposed by para 10(II)(i) of the CAQM Order dated 15.02.2024.
- ii. However, DDG/DGFT stated that BoA may take a decision on considering amended CFO/CTO dated 24.04.2024 post CAQM order.
- iii. The Under Secretary, CAQM is non-committal and stated that any clarification required on the issue may be referred to the commission (CAQM).

Recommendation by DC, APIIC Multiproduct SEZ:-

In view of recommendations of Working group formed by the BoA vide para 120.9 of minutes of meeting dated 06.07.2024, the proposal for import of CPC of 3,70,000 MT by M/s Rain CII Carbon, Vizag Ltd., is recommended for consideration by BOA based on CAQM order Dt 15.02.2024 subject to the conditions imposed by para 10(II)(i) of the CAQM order.

Observations of DoC: -

DGFT, vide OM dated 15.04.2024, has earlier stated that as per the Policy condition 6 of Chapter 27 of Schedule-I (Import Policy) of ITC (HS) 2022, Import of CPC under ITC (HS) Code 27131210 is "Prohibited", and as per Rule 27 of SEZ Rules, 2006, prohibited items can be imported to SEZ only with the prior approval of Board of Approval.

Further, in terms of Rule 26, items which are prohibited for import, SEZ Units shall be permitted to import the same if they export goods made out of the same; but, each such case shall be placed before Board of Approval of Approval for approval.

Keeping in view the above, the request of M/s. RCCVL for import of CPC may be considered by the BoA subject to the following conditions:

- (i) adherence to the conditions imposed by para 10(II)(i) of the CAQM order dated 15.02.2024;
- (ii) only exports will be allowed by M/s Rain in respect of CPC or its products as per Rule 26 & 27 of the SEZ Rules, 2006. Any supply to other SEZ units may be allowed only against specific unutilised import quota of CPC of such SEZ units, if any.

Vide DoC's letter dated 01.08.2024, the above observations were communicated to DC, APSEZ.

The matter is being placed before the BoA for its consideration.
