

No. K-43022/154/2024-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

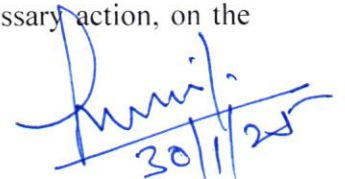
Vanijya Bhawan, New Delhi  
Dated the 30<sup>th</sup> January, 2025

**OFFICE MEMORANDUM**

**Subject:** 126<sup>th</sup> Meeting of the Board of Approval for Special Economic Zones held on 24<sup>th</sup> January, 2025– Reg.

Please find enclosed herewith Minutes of the 126<sup>th</sup> meeting of the Board of Approval for Special Economic Zones held on 24<sup>th</sup> January, 2025 under the Chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce for information and necessary action.

2. The Development Commissioners are requested to take urgent necessary action, on the directions of BoA.



**(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), Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7<sup>th</sup> Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.

39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
42. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
43. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, Bangalore – 560001. (Fax: 080-22259870)
44. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
45. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
46. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4<sup>th</sup> Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
47. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
48. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
49. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
50. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
51. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
52. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan), Sector -17, Chandigarh- 160017.
53. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
54. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneswar – 751001 (Fax: 0671-536819/2406299).
55. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
56. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
57. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
58. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
59. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
60. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2<sup>nd</sup> Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

**Copy to:-** PPS to CS/ PPS to AS(LSS)/ PPS to JS(VA)/ PPS to DIR(GP).



**Minutes of the 126<sup>th</sup> meeting of the Board of Approval for SEZs held on 24<sup>th</sup> January, 2025**

The One Hundred and Twenty-Sixth (126<sup>th</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 24<sup>th</sup> January, 2025 under the chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce, in Room No. 427, Vanijya Bhawan, New Delhi through hybrid mode. The list of participants is at **Annexure-I**.

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

**Item No. 126.1:**

**Ratification of the minutes of the 125<sup>th</sup> meeting of the Board of Approval for Special Economic Zones (SEZs) held on 6<sup>th</sup> December, 2024.**

The Board **ratified** the minutes of the 125<sup>th</sup> meeting of the BoA for SEZs held on 6<sup>th</sup> December, 2024.

**Item No. 126.2:**

**Request for extension of validity of In-principle/Formal approval [2 proposals – 126.2(i) and 126.2(ii)]**

**126.2(i) Proposal of M/s. Phoenix Tech Zone Private Limited for further extension of the validity period of formal approval, granted for setting up of IT/ITES SEZ at Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Telangana.**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 06.12.2025.

**126.2(ii) Proposal of M/s. Infosys Limited for extension of the validity period of formal approval granted for setting up of IT/ITES SEZ at Plot No. A-01 to A-06, Sector-85, Noida (U.P.) beyond 14.04.2025.**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 14.04.2026.

**Item No. 126.3:**

**Request for extension of LoA of SEZ Unit [1 proposal – 126.3(i)]**



**126.3(i) Proposal of M/s. RoboMQ Private Limited for grant of LoA extension for a period of one-year, located at Plot No. IT-B-02, Multi-Product SEZ of Mahindra World City (Jaipur) Ltd. at Vill. Kalwara, Jhai, Bhamboriya, Bagru Khurd & Newta, Tehsil-Sanganer, Distt. Jaipur (Rajasthan).**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 10.11.2025.

**Item No. 126.4:**

**Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [4 proposals – 126.4(i) to 126.4(iv)]**

**126.4(i) Proposal of M/s. Oxygen Business Park Private Limited, Developer, for demarcation of '3471 Square Meter at 13<sup>th</sup> floor, Tower-3' into Non-Processing area of IT/ITES SEZ at Plot No. 7, Sector-144, Noida (Uttar Pradesh), under Rule 11B of SEZ Rules, 2006.**

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Details
13 <sup>th</sup> floor, Tower-3 (1 floor)
<b>Total 3471.00 Sq.mt.</b>

**126.4(ii) Proposal of M/s. Seaview Developers Private Limited, Developer, for demarcation of additional built-up Processing Area of 9935.32 Sqmt. at Ground to 3<sup>rd</sup> floor, Tower-2 of the IT/ITES SEZ at Plot No. 20 & 21, Sector- 135, Noida (U.P.) into Non-Processing Area, under Rule 11B of SEZ Rules, 2006.**

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Tower	Floor	Built-up area (in Square meter)
Tower-2	Ground floor	2586.22
	1 <sup>st</sup> floor	2449.70
	2 <sup>nd</sup> floor	2449.70



	3 <sup>rd</sup> floor	2449.70
<b>Total:</b>	<b>G to 3<sup>rd</sup> floor</b>	<b>9935.32</b>

**126.4(iii) Proposal of M/s. DLF Cyber City Developers Limited, developer of IT/ITES SEZ at Sector- 24 & 25A, DLF Phase-III, Gurugram (Haryana) for demarcation of built-up Processing Area admeasuring '2382.261 Sqmt. at 8<sup>th</sup> floor, Block-B, Building No. 14' into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024.**

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

<b>Details</b>
Ground+16 (17 floors)
<b>Total 2382.261 Sqmt.</b>

**126.4(iv) Proposal of M/s. Manyata Promoters Private Limited, Developer, for demarcation of SEZ Processing Built-up area (6373 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 read with Instruction No.115 dated 09.04.2024.**

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

<b>Building /Tower / Block/Plot No.</b>	<b>No. of floors</b>	<b>Total built-up area (in M<sup>2</sup>)</b>
Building H2 (Annexure Building B)	7 <sup>th</sup> & 8 <sup>th</sup> Floors	6373.00
<b>Total</b>		<b>6373.00</b>

**Item No. 126.5:**

**Miscellaneous [2 cases – 126.5(i) and 126.5(ii)]**

**126.5(i) Proposal of M/s. ANSR Global Corporation Pvt. Ltd. for surrender of partial space of their co-developer area.**

The Board, after deliberations, **approved** the proposal of M/s. ANSR Global Corporation Pvt. Ltd. for surrender of partial space of their co-developer area as below: -



Floor	Area (in sq.ft.)
4 <sup>th</sup> Floor (south & North Towers)	1,25,409
6 <sup>th</sup> Floor (North Tower)	69,871
<b>Total surrendered area</b>	<b>1,95,280</b>
<b>Total remaining area</b>	<b>1,80,947</b>

**126.5(ii) Request for permission for amalgamation of the three sector-specific SEZs into one multi-sector SEZ in Mahindra World City.**

The Board, after deliberations, **approved** the request of M/s. Mahindra World City for amalgamation of their three sector-specific SEZs into one multi-sector SEZ. The Board also **recommended** issuing a new notification for the amalgamated SEZ, rendering the previous notifications infructuous.

**Item No.126.6:**

**Appeal [2 cases – 126.6(i) and 126.6(ii)]**

**126.6(i) Appeal filed by M/s. Aquapetro Solutions LLP, under Rule 55 of the SEZ Rules, 2006 against the Order dated 29.10.2024 passed by UAC, KASEZ.**

The Board observed that there is a need to regulate warehousing activities dealing with sensitive items in the SEZs. The Board also took cognizance of the instructions issued by the DoC on the necessity of exercising due diligence and maintaining strict controls over the operations of warehousing units to prevent misuse and ensure compliance with SEZ laws and safety standards.

In view of the above, the Board directed the DoC to explore the warehousing policy for storing of sensitive items in SEZs, ensuring alignment with SEZ laws. Consequently, the appeal was **deferred** to the next meeting to enable a final decision to be taken in alignment with the policy review.

**126.6(ii) Appeal filed by M/s. Tekwud Products Pvt. Ltd. under Rule 55 of the SEZ Rules, 2006, against the decision of UAC, KASEZ.**

The Board heard the appellant and noted that the appellant admitted to contraventions of the terms and conditions of their LoA. After deliberations, the Board concluded that the decision of the UAC, KASEZ, to cancel the LoA was appropriate and in line with the provisions of the SEZ Act and Rules. Accordingly, the Board upheld the decision of the UAC, KASEZ, and **rejected** the appeal of M/s. Tekwud Products Pvt. Ltd.

## **Decision on Supplementary Agenda**

### **Item No. 126.7:**

#### **Request for extension of LoA of SEZ Unit [1 proposal – 126.7(i)]**

**126.7(i) Proposal of M/s. BEML Limited, a unit in KIADB Aerospace Special Economic Zone, Bangalore for extension of validity of Letter of Approval for a further period of three months from 05.01.2025 to 04.04.2025 (13<sup>th</sup> Extension).**

The Board was informed that the unit had requested an extension of six months instead of the initially proposed three months. The DC also recommended the extension for six months. Accordingly, the Board, after deliberations, **granted extension** of validity of LoA for a further period of six months from 05.01.2025 to 04.07.2025.

### **Item No. 126.8:**

#### **Request for Co-Developer status [2 proposals – 126.8(i) to 126.8(ii)]**

**126.8(i) Proposal of M/s. Soujanya Color Private Limited for Co-Developer status in Jawaharlal Nehru Port Authority-SEZ, Raigad, Navi Mumbai.**

The Board, after deliberations, **approved** the proposal of M/s. Soujanya Color Private Limited for Co-developer status in the M/s. Jawaharlal Nehru Port Authority-SEZ at Raigad, Navi Mumbai for Construction of Buildings and Infrastructure for SEZ/FTWZ units, Manufacturing, Trading, Warehousing, Commercial and Other Service units with Associated Civil, Structural Infrastructure including Mechanical, Electrical, Instrumentation work, Equipment related to process and utilities, piping, Software and IT systems, Offices, Canteen, Materials Storages systems, Racks, material handling equipment, Water purification and waste water disposal systems, Public Health MEP, Firefighting System, and Alarm Systems and alike systems and facilities required to set up and maintain chemical manufacturing unit, and undertaking other default authorized operations as per DoC's Instruction No. 50 dated 15.03.2010 over an area of 36,788.47 Sq.mtrs. (3.67 Hectares), in accordance with the Co-developer Agreement dated 25.11.2024 entered into with the Developer (Jawaharlal Nehru Port Authority-SEZ) subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to





time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**126.8(ii) Proposal of M/s. MariApps Marine Solutions India Private Limited, Co-Developer for approval of construction of IT building with additional facilities in lieu of Multi-Level Car Parking on the additional land of 0.3966 Ha (98 cents) approved by BoA.**

The Board, after deliberations, approved the proposal of M/s. MariApps Marine Solutions India Private Limited, a Co-developer in the M/s. SmartCity (Kochi) Infrastructure Private Limited at Kakkanad Village, Kanayanoor Taluk, Ernakulam District, Kerala, for Construction of a new IT building containing additional facilities comprising of IT office space, parking facility and temporary accommodation facility for trainees during the time of their marine training in the additional land of 0.3966 Ha which was approved by the BoA for construction of Multi-Level Car Parking facility, in accordance with the Co-developer Agreement dated 26.05.2023 entered into with the Developer (M/s. SmartCity (Kochi) Infrastructure Private Limited) subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

Moreover, the Board highlighted the need for a detailed performance review of all SEZs. Accordingly, the Board directed all DCs to undertake a comprehensive performance review of SEZs, covering key aspects, including FDI inflows, investments, SEZ units, EOUs, exports, and imports. A detailed performance presentation, incorporating these aspects, should be prepared by DoC and presented to the Board in each meeting for informed decision-making and enhanced oversight.

**Agenda Item No. 126.9:**

**Miscellaneous [1 case – 126.9(i)]**

**126.9(i) Proposal in respect of M/s. Shree Bhomika International Limited for Revival/Renewal of LOA of sick unit, Broad-banding of authorized operations, renewal of Lease deed.**

The Board, after deliberations, approved the proposal of M/s. Shree Bhomika International Limited for Revival of Sick Unit for IT/ITES Services only, and transfer of





assets & liabilities to M/s. Commodities Trading, in terms of Rule 72 of the SEZ Rules, 2006.

### **Decision on Supplementary Agenda II**

#### **Item No. 126.10:**

#### **Request for Co-Developer status [1 proposal – 126.10(i)]**

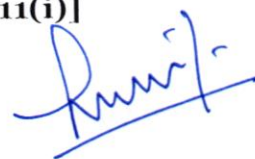
#### **126.10(i) Proposal of M/s. Steinweg Sharaf (India) Private Limited for Co-Developer status in Jawaharlal Nehru Port Authority-SEZ, Raigad, Navi Mumbai.**

The Board, after deliberations, **approved** the proposal of M/s. Steinweg Sharaf (India) Private Limited for Co-developer status in the M/s. Jawaharlal Nehru Port Authority-SEZ at Raigad, Navi Mumbai for Development, Operation and Maintenance of Processing Zone and to develop Free Trade Warehousing Zone (FTWZ) and infrastructure like Modular Infrastructure Facilities, Container Yard, office complex, Open spaces, Roads, Operations Leasing of project infrastructure, and its allied logistics and supply of utility in the SEZ Area" at JNPA-SEZ and undertaking other default authorized operations as per DoC's Instruction No. 50 dated 15.03.2010 over an area of 48,572 Sq.mtrs. (4.85 Hectares), in accordance with the Co-developer Agreement dated 26.11.2024 entered into with the Developer (Jawaharlal Nehru Port Authority-SEZ) subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

Moreover, the Board observed that there is need to review the warehousing policy in light of Rule 18(5) of the SEZ Rules, 2006 and Instruction No. 60 issued by the DoC. Accordingly, the Board directed DoC to take inputs from all the DCs/other stakeholders and prepare a concept note along with a proposal for the Board for its consideration.

#### **Item No. 126.11:**

#### **Request for partial/full de-notification [1 proposal – 126.11(i)]**



**125.11(i) Proposal of M/s. Adani Ports & Special Economic Zone Ltd. for partial de-notification of 333.7396 Ha out of 8282.7670 Ha of their multi-product SEZ at Mundra, Kutch, Gujarat.**

The Board, after deliberations, **recommended** the partial de-notification of 333.7396 Ha out of 8282.7670 Ha of M/s. Adani Ports & Special Economic Zone Ltd., Multi-Product SEZ at Rajiv Mundra, Kutch, Gujarat.

**Item No. 126.12:**

**Request for extension of LoA of SEZ Unit [1 proposal – 126.12(i)]**

**126.12(i) Proposal of M/s. Mundra Petrochem Limited, APSEZ, Mundra for grant of LOA extension for a period of one-year.**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 30.12.2025.

**Item No. 126.13:**

**Miscellaneous [1 case – 126.13(i)]**

**126.13(i) Proposal of M/s. Perungudi Real Estates Private Limited for Dual Use Infrastructure in Non-Processing Area of SEZ in terms of Rule 11 A(1) of SEZ Rules, 2006.**

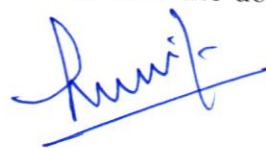
The Board, after deliberations, **approved** the proposal of M/s. Perungudi Real Estates Private Limited for Dual Use Infrastructure in Non-Processing Area of the SEZ in terms of Rule 11A(1) of the SEZ Rules, 2006.

**Item No. 126.14:**

**Appeal [2 cases – 126.14(i) & 126.14(ii)]**

**120.14(i) Appeal filed by M/s. Nara Exim Pvt. Ltd. against the decision of UAC, Falta SEZ.**

The Board heard the appellant and noted that M/s. Nara Exim Pvt. Ltd. failed to comply with the conditions, including the prescribed export performance during the designated 18-month period, specified for plastic recycling units during the 120th meeting of the BoA held on 29.10.2022. The Board, after deliberations, concluded that the decision of





the UAC, Falta SEZ was appropriate and consistent with the provisions of the SEZ Act, 2005, and SEZ Rules, 2006. Accordingly, the Board upheld the decision of the UAC, Falta SEZ, and **rejected** the appeal filed by M/s. Nara Exim Pvt. Ltd.

**126.14(ii) Appeal filed by M/s. Jiwanram Sheoduttrai Industries Limited under the provision of Section 16(4) of the SEZ Act, 2005 against the Order-in-Original dated 17.10.2024 passed by DC, FSEZ.**

The Board was informed that the appellant was unable to attend the hearing and had requested to defer their case. Accordingly, the Board **deferred** the case.

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**Annexure-I**

**List of Participants for the Meeting of the Board of Approval for SEZ held on 24.01.2025 under the Chairmanship of Commerce Secretary, Department of Commerce.**

1. Shri Sunil Barthwal, Chairman & Commerce Secretary, Department of Commerce
2. Shri L. Satya Srinivas, Additional Secretary, Department of Commerce
3. Shri Santosh Kumar Sarangi, Additional Secretary & DG, DGFT
4. Shri Vimal Anand, Joint Secretary, DoC
5. Shri Ranjan Khanna, Pr. ADG, DGEP, CBIC
6. Shri Roshan Lal, ADG, DGEP
7. Shri Gaurav Pundir, Director, DoC
8. Smt. P. Hemalatha, Development Commissioner, CSEZ
9. Shri Bipin Menon, Development Commissioner, NSEZ
10. Shri Dinesh Singh, Development Commissioner, KASEZ
11. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ
12. Shri Srinivas Muppaala, Development Commissioner, VSEZ
13. Shri D.B. Singh, Development Commissioner, FSEZ
14. Shri Marut Tripathi, JDC, KASEZ
15. Shri C Arthur Worchuiyo, JDC, MEPZ-SEZ

**List of participants connected with Video Conferencing: -**

1. Shri Neeraj Rawat, DLA, D/o Legal Affairs
2. Director, ITA-I, CBDT
3. Shri Yogesh Kumar Sharma, Deputy Director, MSME
4. Ms. Shubhra, Development Commissioner, APSEZ, Mundra
5. Shri Abhimani Sharma, Development Commissioner, Surat SEZ
6. Shri Lokesh HD, Development Commissioner, Dahej SEZ
7. Shri Suvidh Shah, Development Commissioner, Indore SEZ
8. Dr Krishna Kanth P, Scientist E, Department of Science & Technology
9. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs, Vikas Bhawan, I.P. Estate, New Delhi
10. Rajneesh Mittal, AGM, Industries Department, Government of Haryana

