

No. K-43016/23/2026-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

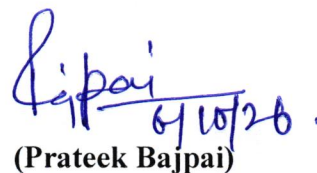
Vanijya Bhawan, New Delhi
Dated the 6th October, 2026

OFFICE MEMORANDUM

Subject: 143rd Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 25th September, 2026– Reg.

Please find enclosed herewith Minutes of the 143rd meeting of the Board of Approval for SEZs held on 25th September, 2026 for information and necessary action.

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


(Prateek Bajpai)

Under Secretary to the Government of India

Tel: 011-23039939

Email: prateekbajpai.moca@nic.in

To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, 4th Floor, Kartavya Bhawan – I, New Delhi - 110001
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, 4th Floor, Kartavya Bhawan – I, New Delhi - 110001
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), Udyog Bhawan, New Delhi.
5. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
6. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
7. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi (Fax: 23062315).
8. Joint Secretary (IS-I), Ministry of Home Affairs, Kartavya Bhavan-03, Janpath, New Delhi - 110001
9. Ministry of Defence, Joint Secretary (C&W), 6th Floor, Kartavya Bhavan-2, New Delhi - 110001
10. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)

11. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
12. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
13. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
14. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
15. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
16. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
17. Development Commissioner, Noida Special Economic Zone, Noida.
18. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
19. Development Commissioner, Falta Special Economic Zone, Kolkata.
20. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
21. Development Commissioner, Madras Special Economic Zone, Chennai
22. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
23. Development Commissioner, Cochin Special Economic Zone, Cochin.
24. Development Commissioner, Indore Special Economic Zone, Indore.
25. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
26. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
27. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai – 400 096
28. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
29. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam – 3
30. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
31. Administrator (IFSCA) International Financial Services Centres Authority 2nd & 3rd Floor, PRAGYA Tower, Block 15, Zone 1, Road 1C, GIFT SEZ, GIFT City, Gandhinagar, Gujarat
32. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
33. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
34. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
35. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
36. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).
37. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
38. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
39. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
40. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).

41. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
42. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
43. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
44. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
45. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh.

Copy to:- PSO to CS / Sr. PPS to AS(NKY) / PS to JS (VA)/ Sr. PPS to Dir (GP).

Minutes for the 143rd meeting of the Board of Approval for Special Economic Zones (SEZs) held on 25th September, 2026.

The One Hundred and Forty Third (143rd) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 25th September, 2026 through hybrid mode. The list of participants is at Annexure-I.

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

Agenda Item No. 143.1:

Ratification of the minutes of the 142nd meeting of the Board of Approval for Special Economic Zones (SEZs) held on 21st August, 2026.

The Board ratified the minutes of the 142nd meeting of the BoA for SEZs held on 21st August, 2026.

Agenda Item No. 143.2:

Request for extension of LoA of SEZ Unit [2 proposal – 143.2(i)-143.2(ii)]

143.2 (i) Request of M/s Babaji Shivram Clearing & Carriers Private Limited located at JNPA-SEZ for 3rd extension of LoA from 28.08.2026 to 27.08.2027.

DC, SEEPZ SEZ informed that M/s Babaji Shivram Clearing & Carriers Private Limited was granted Letter of Approval (LoA) on 28.08.2023 for Warehousing Activities. Thereafter two extensions were granted and extended LoA is valid upto 27.08.2026. The instant request for extension of validity of LoA is from 28.8.2026 to 27.08.2027.

The Board was informed that the delay in implementation was primarily due to the time taken for obtaining statutory approvals, including JNPA Development Permission and Commencement Certificate. Further, the monsoon period during June-September 2026 affected civil and piling works. The unit has submitted a revised phased execution plan, under which development of Open Yard and construction of 8 Liquid Bulk Storage Tanks are proposed to be undertaken under Phase-I. The unit has paid the upfront lease premium and is regularly paying the applicable service charges to the Developer.

Further, DC apprised that the Specified Officer, JNPA-SEZ, confirmed that the requisite approvals, including PESO Approval, Fire NOC, MPCB Consent to Establish and Development Permission, have been obtained. Ground levelling, site preparation and construction of the security cabin have been completed, while finalisation of the contractor is in progress. The unit has proposed to commence Open Yard operations from September 2026, Phase-I bulk liquid storage operations by July-August 2027 and complete Phase-II by end 2027/early 2028. The unit has also undertaken to submit periodic progress reports, comply with the provisions of the SEZ Act and Rules and complete the project within the extended validity of the LoA.

The unit has already invested Rs. 705.40 lakh against proposed capital investment of Rs. 4138.00 lakh. The Board deliberated the issue and noted that the unit has already invested substantial amount and proposes project completion by end of 2027/early 2028. However, the Board also observed that the major investment has been made only in land cost.

Accordingly, the Board being satisfied that it is necessary and expedient in pursuance of the third proviso to Rule 19(4) of SEZ Rules, 2006 **granted** extension of validity of LoA to M/s Babaji Shivram Clearing & Carriers Private Limited for a further period of one-year upto 27.08.2027. In addition, the Board directed that the extension is granted with reference to the completion schedule submitted and regular review of the physical progress in the construction work be done by DC concerned.

143.2(ii) Proposal of M/s. Mundra Petrochem Limited, APSEZ, Mundra for extension of LoA beyond one year up to 30.12.2027

DC, Adani Port & Special Economic Zone, Mundra, informed the Board that M/s. Mundra Petrochem Limited, APSEZ, Mundra was granted LoA on 30.12.2021 for setting up a manufacturing unit and its LoA is valid upto 30.12.2026.

The Board was informed that the project involves an investment of Rs. 34,700 crore and has an overall implementation timeline of 5-6 years. Mundra Petrochem Limited (MPL) has been set up to build a mega greenfield coal-to-PVC plant. The LoA was issued in December 2021, and approximately 68% of the project has been completed so far. The project schedule has been revised by 1-2 years due to the impact of COVID-19, regulatory approvals, delay in receipt of technical inputs, supply chain disruptions and adverse weather conditions. Accordingly, the commencement of commercial production, earlier envisaged by 2027, is now expected by mid-2028. The unit has, therefore, sought extension of the LoA validity for a further period of two years, up to 30.12.2028.

DC further informed that the project is progressing substantially, with an investment of Rs. 15,916 crore made up to July 2026 and per the August 2026 Chartered Engineer certification, more than two-thirds of the project has been completed. Against the total proposed CAPEX of Rs. 34,700 crore, an additional investment of Rs. 4,222 crore has been made since January 2026. Construction is expected to be completed within the next 9-10 months, followed by a trial run of approximately 6-8 months, with commercial production targeted by mid-2028. Upon completion, the project is expected to generate employment for more than 25,000 workers and contractors.

The Board took note of the size of the project cost and total proposed investment and investment made by the unit and completion of civil and other infrastructure and rescheduled time line by the unit.

Accordingly, the Board being satisfied that it is necessary and expedient in pursuance of third proviso to Rule 19(4) of SEZ Rules, 2006 **granted** extension of validity of LoA to M/s. Mundra Petrochem Limited, APSEZ, Mundra for a further period of one year

only i.e. upto 30.12.2027 following the stipulation laid down by the said Rule which provides that extension can be given for one year at a time.

Agenda Item No. 143.3:

Request for full/partial de-notification of SEZ [01 proposal - 143.3(i)]

143.3(i): Request of M/s Electronics Technology Parks-Kerala Phase-III (Technopark) for partial de-notification of 10.2050 Ha from the notified SEZ land area of 17.5866 Ha.

DC, Cochin SEZ informed the Board that M/s Electronics Technology Parks Kerala (Technopark), Developer of IT/ITES SEZ at Attipra Village, Thiruvananthapuram District, Kerala was granted LoA dated 26.02.2009 and is operational w.e.f. 04.10.2013. The Developer, has requested for partial de-notification of 10.2050 Ha of SEZ land out of the total notified area of 17.5866 Ha.

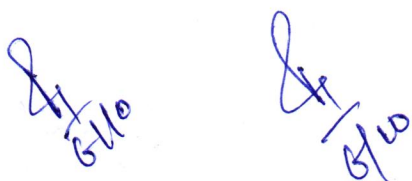
The Board was informed that the reason for proposed de-notification is that the land notified in November 2009, remained vacant due to the SEZ sunset clause, Kerala floods (2018), and the COVID-19 period (2020-21), resulting in limited IT investment enquiries. Further, with the commissioning of Vizhinjam Port and expansion of Trivandrum International Airport, Technopark has received enquiries/EOIs for non-SEZ land parcels.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that no dues are pending under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 10.2050 hectares. The net area of the SEZ after de-notification would be 7.3816 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the proposal and total Built-up area of the SEZ after de-notification will be more than 50,000 sq.mtr which is above the minimum threshold under Rules 5(2)(b). The DC, CSEZ, accordingly recommended the proposal for partial de-notification of 10.2050 hectares of land from the notified area of the SEZ.

The Board, being satisfied, in pursuance of first proviso to Rule 8 of SEZ Rules, 2006 **recommended** the partial de-notification of 10.2050 Ha out of 17.5866 Ha of IT/ITES SEZ developed by M/s Electronics Technology Parks Kerala (Technopark), at Attipra Village, Thiruvananthapuram District, Kerala.

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to partial denotification of SEZ area stipulated in terms of SEZ Act, 2005, SEZ Rules, 2006 and other DoC's instruction issued from time to time are implemented in letter and spirit, lies with the DC concerned.

Agenda Item No. 143.4:



Request of Co-Developer for partial surrender of area to Developer [1 proposal- 143.4(i)]

143.4(i): Request of M/s Winterfell Realty Private (Co-Developer), Technology Parks-Kerala Phase-III SEZ for partial surrender of 0.9116 Ha of the notified SEZ land area.

DC, CSEZ SEZ, informed the Board that M/s Winterfell Realty Private, Co-Developer at IT/ITES developed by M/s Electronics Technology Parks Kerala (Technopark) at Attipra Village, Thiruvananthapuram District, Kerala, was issued LoA on 28.06.2018 over an area of 4.0469 Ha (10 acres) for development of infrastructure, operation, maintenance and leasing of the developed area to the SEZ. And now, Co-Developer has requested to surrender the area of 0.9116 Ha out of allotted land which includes 5,852 Sq Mtr (shed) built up area, constructed by the Co-Developer, to their Developer M/s Electronics Technology Parks Kerala (Technopark) for the purpose of Developer's proposal for partial de-notification of 10.2050 Ha of the notified SEZ area which include above mentioned area of Co-developer. Upon such surrender, the Co-Developer will retain a net area of 3.1353 Ha.

The Board was informed that the Specified Officer has already certified that the Co-Developer has refunded all the tax/duty of towards the said surrender of area and subsequent request of partial de-notification of 0.9116 Ha land. Therefore, all administrative formalities with reference to Section 3(11) of the Special Economic Zones Act, 2005 read with Rule 3A of the Special Economic Zones Rules, 2006 have been fulfilled.

Accordingly, after due deliberations, the Board **approved** the request of M/s Winterfell Realty Private Limited, Co-Developer, for surrender of 0.9116 Ha area, including a shed of 5852 Sq. mtr. built-up area, to M/s Electronics Technology Parks, Kerala (Technopark), Developer of IT/ITES SEZ at Attipra Village, Thiruvananthapuram District, Kerala.

Further, the DC concerned shall be responsible for ensuring due verification of the compliance position and fulfilment of all applicable conditions for surrender of partial area of Co-developer to Developer. The DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

Agenda No. 143. 5

Request for setting up of new SEZ [one proposal - 143.5(i)]

143.5(i) Request of M/s Karnataka Industrial Areas Development Board (KIADB) for setting up of Multi-Sector SEZ at KIADB Industrial Area, Adinarayanahosahalli-Phase 2, Doddaballapur Taluk, Bangalore Rural, Karnataka State over an area of 52.43 Ha.

DC, Cochin SEZ informed the Board that M/s Karnataka Industrial Areas Development Board (KIADB) has sought approval for setting up of a Multi-Sector SEZ

at KIADB Industrial Area, Adinarayanahosahalli-Phase 2, Doddaballapur Taluk, Bangalore Rural, Karnataka State over an area of 52.43 Ha.

It has proposed an investment of Rs. 994.50 crore and approximately 14000 employment generation in a period of 5 years. It was informed that the proposed SEZ land area of 52.43 Ha (129.56 Acres) is contiguous, vacant and there is no public thoroughfare. The land is owned by KIADB.

DC stated that the Developer is a State Govt. entity and they have land in their possession which is free from encumbrance. Further, DC also stated that the Developer, being a State Govt. undertaking in its certificate mentioned having irrevocable right to develop the area as SEZ.

Accordingly, the Board, after due deliberation and considering the recommendation of the DC, CSEZ, **recommended granting "Formal Approval"** to the proposal by the Karnataka Industrial Areas Development Board (KIADB) to set up a Multi-Sector SEZ located at the KIADB Industrial Area, Adinarayanahosahalli-Phase 2, Doddaballapur Taluk, Bangalore Rural, Karnataka State, over an area of 52.43 hectares.

The Board added that the formal approval is subject to strict compliance with all applicable Instructions, FEMA/RBI guidelines, national security requirements, statutory/tax liabilities, and the provisions of Section 9(2)(c) of the Special Economic Zones Act, 2005. Such compliance shall be binding on the concerned entity and shall be duly monitored and enforced by the Development Commissioner (DC) in exercise of the powers conferred under Section 12(2)(d) of the SEZ Act, 2005.

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to setting up of new SEZ and condition stipulated in terms of SEZ Act, 2005, SEZ Rules, 2006 including possession, non-encumbrance and irrevocable right to develop the area and other DoC's instruction issued from time to time are implemented in letter and spirit, lies with the DC concerned.

Agenda Item No. 143.6:

Request for demarcation/conversion of Processing Area into Non-Processing Area under Rule 11(B) [3 proposals – 143.6(i) – 143.6(iii)]

143.6(i) Request of M/s Embassy Commercial Projects (Whitefield) Private Limited, Co-Developer in Vikas Telecom Private Limited SEZ, for demarcation of SEZ Processing Built-up area (12975 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.

DC, CSEZ informed the Board that M/s Embassy Commercial Projects (Whitefield) Private Limited, Co-Developer in M/s Vikas Telecom Private Limited SEZ has submitted a proposal for demarcation of SEZ Processing Built-up area (12975 sq.mtr.)

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as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 read with Instruction No.115 dated 09.04.2024.

The DC further submitted that requisite documents in support of the proposal have been submitted by the Developer. It was also confirmed by DC that total duty benefits and tax exemption availed on the BUA proposed to be demarcated as NPA have been paid back and No Dues Certificate have been issued by the Specified Officer.

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

Building /Tower / Block/Plot No.	No. of floors	Total built-up area (in M ²)
3A, North Tower (Wing A)	1 st Floor	2,086
3A South Tower (Wing B)	1 st Floor	2,542
3A South Tower (Wing B)	2 nd Floor	3,144
Car Parking in North Tower (Wing A)	Lower Basement	5,203
Total		12,975

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. The DC concerned shall ensure strict compliance of Rule 11B (4) of SEZ Rules, 2006 relating to appropriate access control mechanisms for the SEZ unit and businesses engaged in IT/ITES in the non-processing area, to ensure adequate screening of movement of persons as well as goods in and out of their premises. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

143.6(ii) Request of M/s Karle Infra Private Limited, Developer at 100 feet, Kempapura Main Road, Adjacent to Nagavara Lake, Bangalore, Karnataka State, for demarcation of SEZ Processing Built-up area (37074.13 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006.

DC, CSEZ informed the Board that M/s Karle Infra Private Limited, Developer at 100 feet, Kempapura Main Road, Adjacent to Nagavara Lake, Bangalore, Karnataka State has proposed for demarcation of SEZ Processing Built-up area (37074.13 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 DC further submitted that requisite documents in support of the proposal have been submitted by the Developer. It was also confirmed by DC that total duty benefits and tax exemption availed on the BUA proposed to be demarcated as NPA have been paid back and No Dues Certificate have been issued by the Specified Officer.



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

Building /Tower / Block/Parcel	No. of floors	Total built-up area (in M ²)
HUB 5	1 Basement	10,360.31
	Ground Floor	4,147.11
	1 st Floor	2,209.04
	10 th Floor	4,078.07
	11 th Floor	4,078.07
	12 th Floor	4,073.27
	13 th Floor	4,070.56
	24 th Floor	4,057.70
Total		37,074.13

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. The DC concerned shall ensure strict compliance of Rule 11B (4) of SEZ Rules, 2006 relating to appropriate access control mechanisms for the SEZ unit and businesses engaged in IT/ITES in the non-processing area, to ensure adequate screening of movement of persons as well as goods in and out of their premises. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

143.6(iii) Request of DLF, SEZ, Rampuram, Chennai for demarcation of processing area into Non- Processing area admeasuring 3676.17 Sq. Mtr under Rule 11(B) of SEZ Rules, 2006.

JDC, MEPZ informed the Board that M/s DLF Info City Chennai Limited, Developer of IT/ITES SEZ at Shivaji Gardens, Manapakkam, Mount Poonamallee Road, Ramapuram, Chennai has requested for demarcation of processing area into non-processing area admeasuring 3676.17 Sq. Mtr under Rule 11B of SEZ Rules, 2006.

JDC further submitted that requisite documents in support of the proposal have been submitted by the Developer. It was also confirmed by JDC that total duty benefits and tax exemption availed on the BUA proposed to be demarcated as NPA have been paid back and No Dues Certificate have been issued by the Specified Officer.

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

Block No	Floor	Area in Sq. Mtr
9A	1st	3,676.17
TOTAL		3,676.17

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. The DC concerned shall ensure strict compliance of Rule 11B (4) of SEZ Rules, 2006 relating to appropriate access control mechanisms for the SEZ unit and businesses engaged in IT/ITES in the non-processing area, to ensure adequate screening of movement of persons as well as goods in and out of their premises. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

Agenda Item No. 143.7

Miscellaneous [02 proposal - 143.7(i)-143.7(ii)]

143.7(i) Proposal of M/s Reliance Industries Ltd., a DTA unit in Dahej for ROU permission for construction of Electricity Tower from DGEN to RIL passing through the Dahej SEZ.

DC, Dahej SEZ informed the Board that M/s Reliance Industries Ltd., a DTA unit in Dahej has requested for ROU permission for construction of Electricity Tower from DGEN to M/s Reliance Industries Ltd passing through the Dahej SEZ. The unit has submitted map indicating proposed construction of towers in premises of Dahej SEZ. DC further informed that M/s. RIL (DTA) unit has submitted an undertaking stating clearly that it will not avail any duty benefits/exemption on raw materials used in this construction, which are applicable to SEZ units and will not sale electricity to any unit located within the SEZ. Further the said DTA unit has also provided undertaking that they would not cause any hindrance to SEZ units and solely responsible for damage to any infrastructure of SEZ.

This proposal was earlier considered in 141st meeting of BoA held on 17.07.2026, wherein, the Board sought certain clarification from DC in the matter. The DC furnished the clarifications, which was discussed during the meeting.

The Board observed that the issue requires more examination in the light of Power Guidelines in respect of SEZs and NFE principle as the status of M/s Torrent Power Limited, a co-developer, was also a unit of Dahej SEZ Ltd. However, M/s Torrent has exited from SEZ as a unit.

Accordingly, the Board directed DC, Dahej SEZ to submit complete events in chronological details and clarity on current status of M/s Torrent Power Limited in view of the Power Guidelines for SEZs and provisions of SEZ Act/ Rules before taking a view in the matter. It was also opined that the SEZ entity should make the proposal to the Board rather than a DTA entity. The Board thus **deferred** the proposal.

143.7(ii) Proposal of M/s. Larsen & Toubro Limited, a Unit in L&T Shipbuilding SEZ, Kattupalli village, Ponneri Taluk, Tiruvallur District, Tamil Nadu for Permission for procurement of a restricted items - reg

JDC, MEPZ informed the Board that M/s. Larsen & Toubro Limited, a unit in L&T Shipbuilding SEZ located at Kattupalli village, Ponneri Taluk, Tiruvallur District, has requested permission for procurement of a restricted items, viz. Stabilised Remote Controlled Gun (SRCG) & Super Rapid Gun Mount (SRGM) (HSN 9301) from DTA supplier viz; M/S. Advanced Weapons and Equipment India Limited (AWEIL) and M/s. Bharat Heavy Electrical Limited, a Government of India enterprises, respectively, for fitment in the Cadet Training Vessels presently being constructed for the Indian Defence.

The Board was informed that the proposed items, i.e., Stabilised Remote-Controlled Gun (SRCG) & Super Rapid Gun Mount (SRGM) (HSN 9301), are restricted items and are proposed to be procured from DTA. Accordingly, prior approval of the BoA is required for their procurement by M/s. L&T Ltd., SEZ Unit, Kattupalli, in terms of Para (iii) of Instruction No. 47 dated 04.03.2010.

Out of three SRGMs, one was procured and mounted on the vessel due to the urgent requirement for its scheduled delivery to the Indian Navy on 08.09.2026. The Unit stated that the vessel, along with the SRGM mounted therein, was required to be delivered to the Ministry of Defence for deployment for national duty. Considering the urgency and to avoid delay in the scheduled delivery, the DC, MEPZ SEZ permitted delivery of the vessel with the SRGM mounted therein. In view of the exceptional circumstances, the procurement/inwarding of the SRGM and the permission accorded by the DC may be ratified by the BoA.

The Board, in view of the exceptional circumstances and urgent national requirement, ratified/accorded ex-post-facto approval for the procurement and inwarding of one SGRM (HSN 9301) already undertaken by M/s. L&T Ltd., SEZ Unit, Kattupalli, from DTA and mounted on the vessel, with the permission of DC, MEPZ SEZ. Further, the Board also approved procurement of M/s. L&T Ltd., SEZ Unit, three Stabilised Remote Controlled Gun (SRCG) & two more Super Rapid Gun Mount (SRGM) (HSN 9301) from DTA supplier M/S. Advanced Weapons and Equipment India Limited (AWEIL) and M/s. Bharat Heavy Electrical Limited, a Government of India enterprises, respectively, for fitment in the Cadet Training Vessels presently being constructed for the Indian Defence.

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to such procurement stipulated in terms of SEZ Act, 2005, SEZ Rules, 2006 and other DoC's instruction issued from time to time are implemented in letter and spirit, lies with the DC concerned.

Agenda Item No. 143.8:

Appeal [03 Case: 143:8(i) - 143.8(iii)]

143.8 (i) Appeal by M/s. Jayshree Gems & Jewellery filed before the BoA under Section 55 of the SEZ Act. 2005 read with Section 15 of the SEZ Act,

2005 against the decision of the Approval Committee held on 09/06/2026 for cancellation of Letter of Approval under Section 16(1) of the SEZ Act. 2005 read with Rule 77 of the SEZ Rules. 2006.

The Board heard the view of DC, NSEZ and it was observed the appellant has done no activity since 2010 and its LoA has lapsed.

However, on being called to join the meeting through VC, the appellant could not join the meeting presumably due to technical issue at the appellant's end. The Board decided to provide another opportunity to the appellant to present the case after consideration of the other proposals. However, due to paucity of time, the matter could not be taken up further. Accordingly, the Board **deferred** the appeal for consideration in the next meeting of the Board of Approval for SEZs.

Additionally, the Board also directed the all DCs to monitor the units whose LoA validity is due for renewal before two months from the date of expiry as mandated in Rule 19(6A) of SEZ Rule 2006 and start exit formality after three month of expiry after providing opportunity of being heard.

143.8(ii) Appeal filed by M/s IIT Alumni Network Private Limited, under the provisions of Rule 55 of the SEZ Rules, 2006 against the decision of the Approval Committee meeting held on 23.06.2026.

The appeal was filed under Section 15(4) of the SEZ Act, 2005 and Rule 55 of SEZ Rule 2006, by M/s IIT Alumni Network Private Limited, against the NSEZ's Order-in-original dated 17.07.2026 rejecting the proposal of appellant for setting up a 10 MW AI-enabled Data Centre unit for Small Language Model (SLM) inference back up server rack running a one billion parameter model for LPO applications inside the Noida Special Economic Zone (NSEZ) for undertaking IT and IT-enabled services

The Board was apprised about following facts of the case:

- ii. The proposal envisaged exports of ₹58,740 lakhs, NFE of ₹39,865 lakhs, investment of ₹31,350 lakhs in capital goods, employment generation of 19 persons, power requirement of 18,000 KVA, and built-up space of approximately 1,100 sq. mtrs.
- iii. The proposal was considered by the Approval Committee in its meetings dated 29.05.2026 and 23.06.2026, during which certain additional documents were sought from the Appellant. The Committee subsequently noted concerns regarding (a) potential strain on local groundwater tables, (b) localized power infrastructure limitations of 18,000 KVA peak demand, and (c) an alleged non-availability of 1,000-1,100 sq. mtrs. of built-up space
- iv. The Committee was also briefed by the Central Groundwater Board (CGWB) regarding groundwater depletion in the Noida/Greater Noida area and the requirement of NOC for groundwater extraction.
- v. On the above grounds, the Approval Committee concluded that the project was not presently feasible within NSEZ and rejected the proposal and the decision was communicated to the Appellant vide NSEZ's Order-in-original dated 17.07.2026.

- vi. Aggrieved by the decision of Approval Committee, the Appellant preferred the statutory appeal under Section 15(4) of the SEZ Act, 2005.

The Board heard the appellant virtually and the brief submission made by appellant are as follows:

- i. Appellant stated that ground of rejection of application for setting up of 10 MW AI-enabled Data Centre inside NSEZ, is contentious and presumptuous which lack technical validity.
- ii. The Appellant submitted that the proposed data centre uses 100% dry cooling, with no water-based cooling system, borewell or tubewell. Hence, there is no groundwater requirement or groundwater extraction. Hence, a NOC from the CGWA/UPGWD is not legally required
- iii. It further stated that the UAC appears to have proceeded on the basis of an instantaneous power requirement of 18,000 KVA without adequately considering the proposed facility's compact configuration, gradual power scaling and intended use for AI inference, backup and SLM applications, rather than large-scale AI model training. The facility comprises 100 racks with 50 servers each, totalling 5,000 servers, with an indicated consumption of 4 kW per server, and proposes standard packaged units (sourced from Mitsubishi Japan) drawing only 100 tons of cooling (equivalent to 50 standard office windows units), reflecting the Appellant's stated technical configuration and operational requirements.
- iv. He further submitted that, with ongoing R&D, more energy-efficient components requiring lower power consumption are expected to become available in future, and therefore, the project may not require any special power supply arrangement
- v. Suitable space of approximately 1,000-1,100 sq. mtrs. is available in Block E, SDF, NSEZ, as confirmed by the NSEZ Estate Office (in response to RTI Application). The finding regarding non-availability of space is therefore factually incorrect.
- vi. The Appellant primarily required permission to commence the project, and that the other technical/infrastructure-related issues could be resolved subsequently. He also added that he would be satisfied with the smaller built up space. He further added that they need only permission/approval to start with.
- vii. In view of the above factual submission, the Appellant prayed that the rejection order dated 17.07.2026 be set aside and the proposal for establishment of the 10 MW AI-enabled Data Centre be reconsidered and approved.

The DC, NSEZ made the following submissions in response to the contentions of the appellant:

- i. The Approval Committee had concerns regarding the water requirement for cooling and the additional burden on the Zone's groundwater-based utilities. The Appellant's claim of 100% dry cooling and zero water consumption was not contained in the original project report and is being raised in appeal. No

supporting technical specifications or report establishing zero water requirement have been furnished. Whether any groundwater NOC is legally required is a matter for the competent statutory authorities (CGWA/UPGWD) and cannot be unilaterally determined by the Appellant.

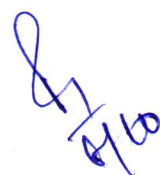
- ii. The 18,000 KVA requirement was furnished by the Appellant itself and the existing NSEZ substations are not capable of meeting this requirement based on a statement from the UPPCL representative that the existing electrical substations cannot cater to an instantaneous peak requirement of 18,000 KVA. The Appellant's revised technical figures appear internally inconsistent: 5,000 servers * 4 kW each would amount to 20 MW, which is inconsistent with the stated 10 MW project capacity. NSEZ also disputes the claim of only 100 tons of cooling capacity, stating that such capacity appears inconsistent with the claimed IT load. The Approval Committee considered the figures contained in the original proposal along with the existing power infrastructure available in NSEZ before taking its decision.
- iii. The appellant requested for approximately 1,100 sq. mtrs. of built-up space which is not presently available, with the largest vacant SDF reportedly measuring 754 sq. mtrs. Allocation of SDF built-up space is subject to the prevailing e-auction policy, and space cannot be earmarked directly for the Appellant. The Appellant would therefore have to participate in the e-auction process.
- iv. NSEZ further raised concerns regarding the structural/load-bearing capacity of the old SDF buildings for installation of high-density GPUs and states that retrofitting/renovation is under consideration. The Appellant has accordingly been advised to explore Private SEZs under the jurisdiction of DC, NSEZ, or obtain a plot in NSEZ through the prescribed e-auction process.

The Board, after detailed deliberation, made the following observations:

- i. The proposed 10 MW AI-enabled Data Centre unit within the Noida Special Economic Zone (NSEZ), intended for undertaking IT and IT-enabled services, involves significant cooling and power requirements. The technical feasibility of the proposed cooling configuration, including the dry-cooling system, and the associated power demand requires detailed technical assessment.
- ii. The availability of approximately 1,100 sq. mtrs. of built-up space within NSEZ may not be feasible. However, the appellant has indicated its willingness to avail a smaller built-up area through the e-auction process, subject to availability and applicable conditions.

The Board directed the SEZ Division to obtain the views/technical comments of the Ministry of Electronics and Information Technology (MeitY) on the feasibility, technical implications and operational considerations associated with the proposed dry-cooling system and power requirements of the 10 MW AI-enabled Data Centre unit.

Accordingly, after taking into consideration the submissions and the above technical and infrastructural aspects, the Board directed the DC, NSEZ to **reconsider the**



appellant's proposal in the Approval Committee meeting, after incorporating the comments of MeitY, along with requisite technical details relating to the proposed data centre, including its cooling configuration, power load requirement and space requirement. **With these observations, the Board remanded the matter back to the DC/UAC, NSEZ.**

143.8(iii) Appeal filed by M/s Tagworks LLP against order-in-Original dated 11.06.2026 passed by the Development Commissioner, NSEZ, Noida

M/s Tagworks LLP has filed an appeal dated 02.07.2026 under Section 16(4) of the SEZ Act, 2005 and Rule 55 of SEZ Rule 2006, against the NSEZ's Order-in-original dated 11.06.2026, cancelling its LoA dated 27.09.2023.

The Board was apprised about following facts of the case:

- i. M/s Tagworks LLP was granted LOA dated 27.09.2023 for setting up a unit at Plot No. IT-B-05, Mahindra World City (Jaipur) Ltd. SEZ, Village Kalwara Jhai, Bhambhoriya, Bagru Khurd & Newta, Tehsil Sanganer, Distt. Jaipur, for service activity "Computer Software Services Including Content Development (ITC/CPC-998319/8314).
- ii. The Appellant failed to submit acceptance of the terms and conditions of the LoA within 45 days of its issue and also failed to execute the Bond-cum-Legal Undertaking (BLUT) as required under the LoA.
- iii. The LoA dated 27.09.2023 expired on 26.09.2024. No extension was sought before its expiry. Applications for extension were subsequently submitted on 16.06.2025 and 31.10.2025.
- iv. No construction/activity was undertaken at Plot No. IT-B-05. Accordingly, a Show Cause Notice dated 17.04.2026 was issued under Section 16 of the SEZ Act, 2005 read with Rule 77 of the SEZ Rules, 2006.
- v. The Personal Hearing was granted to the Unit's representative on 11.06.2026 before the DC, NSEZ, where Unit's representative appeared before the D.C. and explained and stated that they could not apply for extension of LOA within stipulated time as their staff responsible for compliance has left the organisation and they could apply only in May'2025 although the validity of LOA dated 27.09.2023 was for one year and had lapsed on 26.09.2024.
- vi. Vide Order-in-Original dated 11.06.2026 of DC, NSEZ, it was ordered that in terms of Rule 19(5) of SEZ Rules 2006, since the unit had not commenced its service activity within the validity period of LoA which lapsed on 26.09.2024, the LoA was cancelled.

DC, NSEZ made the following submissions in response to the contentions of the appellant:

- i. The Appellant failed to submit acceptance of the terms and conditions of the LoA within 45 days of its issue and also failed to execute the Bond-cum-Legal Undertaking (BLUT) as required under the LoA. Therefore, LoA was cancelled.

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- ii. No construction/activity was undertaken at Plot No. IT-B-05. Accordingly, a Show Cause Notice dated 17.04.2026 was issued under Section 16 of the SEZ Act, 2005 read with Rule 77 of the SEZ Rules, 2006 for cancellation of LoA.
- iii. However, since there is enough space available in the SEZ developed by M/s. Mahindra World City (Jaipur) Ltd. hence it may not affect interest of any other unit even if LoA is revived.

The Board heard the Appellant virtually and also considered the written submission. The brief details of submissions of appellant is as under:

- i. The Appellant admitted that the delay in accepting the LoA conditions was due to an office/secretarial lapse and acknowledged the non-compliance with the prescribed requirements. The Appellant expressed its willingness to complete all pending formalities and requested restoration/extension of the LoA for one year.
- ii. The Appellant submitted that its submissions were not duly considered; it had taken bona fide steps towards setting up the unit and had an operational track record as a Software as a Service (SaaS) exporter. It also sought parity with certain other units which were granted extensions despite non-commencement of operations.
- iii. Appellant also submitted that since already vacant space is available for the Units, revival of LoA would not hamper the interest of any other unit.
- iv. Appellant stated that they already have a functional unit in DTA which substantiates their credentials and business-worthiness.
- v. The Appellant accordingly prayed for setting aside the Order-in-Original dated 11.06.2026 and restoration/extension of the LoA, along with consequential reliefs.

The Board, after detailed deliberations, made the following observations:

- i. The Appellant admitted that the delay in accepting the LoA conditions was due to an office/secretarial lapse and acknowledged the non-compliance with the prescribed requirements.
- ii. Being a young entrepreneur, appellant may be encouraged and one more chance may be given.
- iii. Plots in the SEZ developed by M/s. Mahindra World City (Jaipur) Ltd are lying vacant.

Accordingly, the Board taking into consideration the above submissions and observations, decided to **grant one final opportunity to the Unit** by regularizing the validity of LoA for the intervening period and extended validity of LoA for 6 months from the date of issuance of extension letter by DC, NSEZ subject to completion of all administrative formalities and execution of the Bond-cum-Legal Undertaking (BLUT).

The Board also directed DC, NSEZ to monitor and submit progress made by the Units after six months of the issuance of LoA to ascertain its intent.

Supplementary Agenda for the 143rd meeting of the Board of Approval for Special Economic Zones (SEZs)

Supplementary Agenda Item No. 143.9:

Request for Co-Developer status [2 proposals – 143.9(i) – 143.9(ii)]

143.9 (i) Proposal M/s V5 Ideas Pvt. Ltd as Co-Developer in MIHAN-SEZ located at Plot No. 6B3, Sector-11 at MIHAN-SEZ, developed by MADC, village Kalkuhi, PS Sonegaon, Post Office Khapri (Rly) Nagpur – 441 108

DC, MIHAN SEZ informed the Board that M/s V5 Ideas Pvt. Ltd has requested for status of co-developer in multi-Sector SEZ developed by M/s Maharashtra Airport Development Company (MADC) Ltd at MIHAN, Nagpur, Maharashtra. MADC was granted LoA dated 06.11.2006 and it is operational w.e.f. 01.12.2008.

M/s V5 Ideas Pvt. Ltd requested for grant of Co-Developer status in the Multi Sector SEZ for construction of buildings and demarcation of plot for SEZ Units for multi-products and service industries with associated infrastructure as constructed bare warm shell and warm shell with Plug & Play facilities, demarcation, Internet & Wi-fi facilities, Common Cafeteria, Common Garden, Power and its back-up facilities and maintenance thereof, Roads networks, Water, Electricity, Security, Fire and water protection systems etc. The Co-Developer will carry out activities in 52,609 sq mtrs. (5.260 Ha) of area. The proposed investment by the Co-Developer is Rs. 25.00 Crores. It has been also informed that M/s V5 Ideas Pvt. Ltd has reached an Agreement with Developer vide co-developer Agreement dated 29.5.2026.

DC, MIHAN informed the Board that though Co-developer's own net worth is limited, M/s Triveni Wires Pvt. Ltd. (TWPL) - controlled/managed by same family [relatives as per Sec 2(77) of Companies Act, 2013] will fund balance investment upto Rs 15 Cr. Net worth of TWPL is Rs 52.89 Cr. Applicant has already paid Rs 9.07 Cr to Developer towards lease premium and O/o DC, MIHAN SEZ has verified the same.

The Board after deliberation and based on the recommendation of the DC, MIHAN SEZ, **approved** the proposal of M/s V5 Ideas Pvt. Ltd for Co-Developer status in the multi Sector SEZ located at Plot No. 6B3, Sector-11 at MIHAN-SEZ, developed by M/s. MADC at village Kalkuhi, PS Sonegaon, Post Office Khapri (Rly) Nagpur for Construction of Buildings and demarcation of plot for SEZ Units for multi-products and service industries with associated infrastructure over an area of 52,609 sq mtrs. (5.260 Ha) under Section 3(11) of SEZ, Act, 2005 read with a Rule 3A of SEZ Rules, 2006.

Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

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In addition to the above, the Board stated that the DC concerned shall be responsible for ensuring strict compliance with all applicable provisions and conditions governing grant of Co-developer status under the SEZ Act, 2005, SEZ Rules, 2006 and DoC instructions.

143.9 (ii) Proposal of M/s Adin Developers Pvt. Ltd as Co-Developer in MIHAN-SEZ located at Plot No. 6D, Sector-18 at MIHAN-SEZ, developed by MADC, Village Kalkuhi, PS Sonegaon, Post Office Khapri (Rly) Nagpur.

DC, MIHAN SEZ informed the Board that M/s Adin Developers Pvt. Ltd has requested for status of co-developer in multi-Sector SEZ developed by M/s Maharashtra Airport Development Company Ltd at MIHAN, Nagpur, Maharashtra. MADC was granted LoA dated 06.11.2006 and it is operational w.e.f. 01.12.2008.

The Developer has proposed M/s Adin Developers Pvt. Ltd for grant of Co-Developer status in MIHAN-SEZ located at Plot No. 6D, Sector-18 at MIHAN-SEZ, developed by MADC, Village Kalkuhi, PS Sonegaon, Post Office Khapri (Rly) Nagpur for constructed Warm Shell with Plug & Play Facilities Internet Facilities & Wi-fi, Common Server Rooms, Common Meeting & Conference Rooms, Common Cafeteria, Common Garden, Power Back-up Facilities and Developed Plots & Sheds. The Co-Developer will carry out activities in 8.91 Hectares area. The proposed investment by the Co-Developer is Rs. 104.73 Crores. The net worth of the Co-Developer is Rs. 496.098 Crores. The agreement has been signed on 09.04.2026.

The Board after deliberation and based on the recommendation of the DC, MIHAN SEZ, **approved** the proposal of M/s Adin Developers Pvt. Ltd as Co-Developer in MIHAN-SEZ, for Co-Developer status in the multi product SEZ of MIHAN-SEZ located at Plot No. 6D, Sector-18 at MIHAN-SEZ, developed by MADC, Village Kalkuhi, PS Sonegaon, Post Office Khapri (Rly) Nagpur for development constructed Warm Shell with Plug & Play Facilities Internet Facilities & Wi-fi, Common Server Rooms, Common Meeting & Conference Rooms, Common Cafeteria, Common Garden, Power Back-up Facilities and Developed Plots & Sheds over an area of 8.91 Ha under Section 3(11) of SEZ, Act, 2005 read with a Rule 3A of SEZ Rules, 2006.

Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019.

In addition to the above, the Board stated that the DC concerned shall be responsible for ensuring strict compliance with all applicable provisions and conditions governing grant of Co-developer status under the SEZ Act, 2005, SEZ Rules, 2006 and DoC instructions.

Agenda Item No. 143.10:



Request for full/partial de-notification of SEZ [03 proposal - 143.10(i) – 143.10(iii)]

143.10(i) Proposal of M/s. Tata Steel SEZ Limited for Multi-Product SEZ at Gopalpur, District - Ganjam, Odisha for Partial de-notification of an area of 141.8714 Ha from the notified SEZ land area of 305.9163 Ha

DC, Falta Special Economic Zone, informed the Board that M/s. Tata Steel SEZ Limited, Developer of Multi-Sector SEZ at Gopalpur, District -Ganjam, Odisha was granted LoA dated 18.06.2007 and it is operational. The Developer has requested for partial de-notification of an area of 141.8714 Ha from the notified SEZ land area of 305.9163 Hectares. The reasons for proposed partial de-notification is proposed investment that would flow into this land tract once it is de-notified.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that no dues are pending under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 141.8714 hectares. The net area of the SEZ after de-notification would be 164.0449 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the proposal. DC, FSEZ, accordingly recommended the proposal for partial de-notification of 141.8714 hectares of land from the notified area of the SEZ.

Accordingly, the Board, being satisfied, in pursuance of first proviso to Rule 8 of SEZ Rules, 2006 **recommended** the partial de-notification of 141.8714 Ha out of 305.9163 Ha of Multi Sector SEZ developed by M/s Tata Steel SEZ Limited, at Gopalpur, District - Ganjam, Odisha.

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to partial denotification of SEZ area stipulated in terms of SEZ Act, 2005, SEZ Rules, 2006 and other DoC's instruction issued from time to time are implemented in letter and spirit, lies with the concerned DC.

143.10(ii) Proposal of M/s. Adhistan Private Limited (formerly Brandix India Apparel City Pvt. Limited) for Textile SEZ at Pudimadaka Road, Atchuthapuram Mandal, Anakapalli District, Andhra Pradesh for Partial de-notification of an area of 40.103 Ha from the notified SEZ land area of 361.378 Ha.

DC, VSEZ informed the Board that M/s. Adhistan Private Limited (formerly Brandix India Apparel City Pvt. Limited (BIAC)) was granted LoA dated 21.08.2006 for Textile SEZ at Pudimadaka Road, Atchuthapuram Mandal, Anakapalli District, Andhra Pradesh. The total notified area of the SEZ is 361.378 Hectares. And now, the Developer has requested for partial de-notification of an area of 40.103 Ha and cited the reasons for the proposed de-notification due to withdrawal of Income Tax benefits u/s 80-IAB for new SEZ Developers and u/s 10AA for new SEZ Units, and withdrawal

of MAT and DDT exemptions. Phasing out of export-linked incentives due to WTO obligations and erosion of SEZ fiscal advantage after concessional DTA corporate tax regime. The Developer has submitted that creation of DTA will attract investments from Indian and overseas companies in BIAC, generating large employment, especially for rural women in Andhra Pradesh.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that no dues are pending under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 40.103 hectares. The net area of the SEZ after de-notification would be 164.0449 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the proposal. DC, VSEZ, accordingly recommended the proposal for partial de-notification of 40.103 hectares of land from the notified area of the SEZ.

Accordingly, the Board, being satisfied, in pursuance of first proviso to Rule 8 of SEZ Rules, 2006 **recommended** the partial de-notification of 40.103 Ha out of 361.378 Ha of Multi Sector SEZ developed by M/s. Adhistan Private Limited, at Pudimadaka Road, Atchuthapuram Mandal, Anakapalli District, Andhra Pradesh.

The Board observed that the Developer may have availed exemption or other benefit in respect of stamp duty at the time of registration of the land. Accordingly, a No Dues Certificate from the concerned State authority may be obtained confirming the status of such stamp duty benefit, including whether the benefit was availed and, if so, whether the corresponding amount has been duly refunded, if warranted. Accordingly, the approval shall be subject to submission of a certificate from the concerned State authority confirming the refund of any applicable stamp duty benefit availed by the Developer.

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to partial denotification of SEZ area stipulated in terms of SEZ Act, 2005, SEZ Rules, 2006 and other DoC's instruction issued from time to time are implemented in letter and spirit, lies with the DC concerned.

143.10(iii) Proposal of M/s. Maharashtra Airport Development Co. Limited for Multi-Product SEZ at MIHAN, Nagpur, Maharashtra for Partial de-notification of an area of 140.01 Ha from the notified SEZ land area of 1597.16 Ha.

DC, MIHAN SEZ informed the Board that M/s. Maharashtra Airport Development Company (MADC) was granted LoA on 06.11.2006 for Multi-Product SEZ at MIHAN, Nagpur, Maharashtra. The total 1236.21 Ha land area was notified for SEZ. The SEZ is operational. The Developer has proposed for Partial de-notification of an area of 140.01 Ha from the notified SEZ land area of 1236.21 Ha.

The reason for the proposed de-notification is due to change in land use pattern of MIHAN Project and that MADC is considering the taxiway connectivity to attract projects from aviation and defence sector which will be feasible only in DTA.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that no dues are pending under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 140.01 hectares. The balance area of the SEZ after de-notification would be 1096.2 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the proposal. DC, MIHAN SEZ, thus recommended the proposal for partial de-notification of 140.01 hectares of land from the notified area of the SEZ.

Accordingly, the Board, being satisfied, in pursuance of first proviso to Rule 8 of SEZ Rules, 2006 **recommended** the partial de-notification of 140.01 Ha out of 1236.21 Ha of Multi Sector SEZ developed by M/s. Maharashtra Airport Development Company, at MIHAN, Nagpur, Maharashtra.

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to partial denotification of SEZ area stipulated in terms of SEZ Act, 2005, SEZ Rules, 2006 and other DoC's instruction issued from time to time are implemented in letter and spirit, lies with the DC concerned.

Agenda Item No. 143.11:

Request for demarcation/conversion of Processing Area into Non-Processing Area under Rule 11(B) [3 proposals – 143.11(i) -143.11(iii)]

143.11(i) Request of M/s Gopalan Enterprises (India) Private Limited, Developer, for demarcation of SEZ Processing Built-up area (51,590.54 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.

DC, CSEZ informed the Board that M/s Gopalan Enterprises (India) Private Limited, Developer of IT/ITES SEZ at Hoodi Village, K.R.Puram, Bangalore, Karnataka State was granted LoA on 07.01.2008. The total notified land area of the SEZ is 10.3092 Ha.

The DC further submitted that requisite documents have been submitted by the Developer. It was also confirmed by DC that total duty benefits and tax exemption availed on the BUA proposed to be demarcated as NPA have been paid back and No Dues Certificate have been issued by the Specified Officer.

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

Building /Tower / Block/ Plot No.	No. of floors	Total built-up area (in M ²)
Block B	Basement	12,082.26
	Ground Floor	4,350.51
	1 st to 7 th Floors	34,998.60
	Terrace	159.17
Total		51,590.54

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. The DC concerned shall ensure strict compliance of Rule 11B (4) of SEZ Rules, 2006 relating to appropriate access control mechanisms for the SEZ unit and businesses engaged in IT/ITES in the non-processing area, to ensure adequate screening of movement of persons as well as goods in and out of their premises. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

143.11(ii) Proposal of M/s Ganesh Housing Limited, the Developer for demarcation of 64,203.12 sq.mtr. processing (built-up) area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006

DC, KASEZ informed the Board that **M/s Ganesh Housing Limited**, Developer was granted LoA dated 20.12.2006 for IT/ITES SEZ at Village Tragad and Chharodi, Taluka Dascroi, Ahmedabad, Gujarat. Total notified land area of the SEZ is 25.9181 Hectares.

The DC further submitted that requisite documents have been submitted by the Developer with the revised proposal. It was also confirmed by DC that total duty benefits and tax exemption availed on the BUA proposed to be demarcated as NPA have been paid back and No Dues Certificate have been issued by the Specified Officer.

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

Building/Tower/ Parcel	Block/ Floor	Built up area in Sq. Mtrs.
Tower 1	Basement 1	9270.02
	Ground Floor	16957.13
	1 st Floor	6391.88
	2 nd Floor	4,432.05
	3 rd Floor	4,432.05
	4 th Floor	4,432.05
	5 th Floor	4,432.05

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	6 th Floor	4,432.05
	7 th Floor	4,432.05
	8 th Floor	4,435.63
	Stair Cabin	516.69
	Lift Mac RM/ OHWT	39.47
Total area		64203.12

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC and the approval shall remain subject to compliance of the extant regulation in this regard. The DC concerned shall ensure strict compliance of Rule 11B (4) of SEZ Rules, 2006 relating to appropriate access control mechanisms for the SEZ unit and businesses engaged in IT/ITES in the non-processing area, to ensure adequate screening of movement of persons as well as goods in and out of their premises. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

143.11(iii) Request of M/s Modern Asset, Developer at Sy. No.2/1 & 2/2, Venkatala Village, Yelahanka Hobli, Bangalore, Karnataka State, for demarcation of SEZ Processing Built-up area (2709.55 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006.

DC, CSEZ informed the Board that M/s Modern Asset, Developer was granted LoA dated 30.03.2017 for IT/ITES SEZ at Venkatala Village, Yelahanka Hobli, Bangalore, Karnataka State. Total notified land area of the SEZ is 2.33 Hectares.

The DC further submitted that requisite documents have been submitted by the Developer. It was also confirmed by DC that total duty benefits and tax exemption availed on the BUA proposed to be demarcated as NPA have been paid back and No Dues Certificate have been issued by the Specified Officer.

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

Building/Tower/ Block/ Parcel	No. of floors	Total built-up area (in sq.mtr)
Building1 Wing B	1 st Floor	2,468.28
	Terrace	241.27
Total		2,709.55

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC the approval shall

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remain subject to compliance of the extant regulation in this regard. The DC concerned shall ensure strict compliance of Rule 11B (4) of SEZ Rules, 2006 relating to appropriate access control mechanisms for the SEZ unit and businesses engaged in IT/ITES in the non-processing area, to ensure adequate screening of movement of persons as well as goods in and out of their premises. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

Agenda Item No. 143.12:

Appeal [1 Case: 143.12(i)]

143.12(i) Appeal filed by M/s. Palmon Export KASEZ (unit) before BoA under Rule 55 of the SEZ Rules, 2006 against UAC, KASEZ order dated 16.04.2026.

The Board could not take up the proposal due to paucity of time. Hence, the Board deferred the above-mentioned proposal for the next meeting of Board of Approval for SEZs.

Agenda Item No. 143.13:

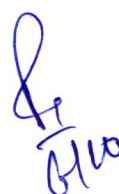
Request for setting up of new SEZ [1 proposal –143.13(i)]

143.13(i) Proposal of M/s. Advanced System In Package Technologies Private for setting up of a SEZ for manufacture of Semiconductor admeasuring an area 12.1406 Ha (30.00 Acres) at Sy.No.1 and Sy.No.378 in Tarluvada and Gidizala Village, Anandapuram, Visakhapatnam, Andhra Pradesh

DC, VSEZ informed that Board that M/s. Advanced System In Package Technologies Private Limited has proposed for setting up of a SEZ for manufacture of Semiconductor in an area admeasuring 12.1406 Ha (30.00 Acres) at Sy.No.1 and Sy.No.378 in Tarluvada and Gidizala Village, Anandapuram, Visakhapatnam, Andhra Pradesh.

The Board was informed that the proposal involves an investment of Rs. 422.37 Crore, including FDI of USD 40.6173 crore, with proposed exports of Rs. 2226.96 crore over 5 years and employment generation of approximately 1000 direct and 1600 indirect jobs. The proposed land area of 12.1406 Ha (30.00 Acres) in Sy. Nos. 1 & 378, Tarluvada & Gidizala Villages, Anandapuram Mandal, Visakhapatnam, was allotted by APIIC Ltd. to M/s Advanced System In Package Technologies Pvt. Ltd. vide Sale Deed No. 3555/2026 dated 20.05.2026. The land is vacant, in possession of the Developer and free from encumbrance, and meets the contiguity requirements under Rules 5 & 7 of the SEZ Rules.

The Board, after due deliberation and considering the views and recommendation of the DC, VSEZ, **recommended granting of "Formal Approval"** to the proposal of M/s. Advanced System In Package Technologies Private Limited for setting up of a



Special Economic Zone for manufacture of Semiconductor in an area admeasuring 12.1406 Ha (30.00 Acres) at Sy.No.1 and Sy.No.378 in Tarluvada and Gidizala Village, Anandapuram, Visakhapatnam, Andhra Pradesh.

The Board added that the formal approval is subject to strict compliance with all applicable Instructions, FEMA/RBI guidelines, national security requirements, statutory/tax liabilities, and the provisions of Section 9(2)(c) of the Special Economic Zones Act, 2005. Such compliance shall be binding on the concerned entity and shall be duly monitored and enforced by the Development Commissioner (DC) in exercise of the powers conferred under Section 12(2)(d) of the SEZ Act, 2005.

In addition to the above, the Board stated that the responsibility to ensure that all the extant provisions relating to setting up of new SEZ and condition stipulated in terms of SEZ Act, 2005, SEZ Rules, 2006 and other DoC's instruction issued from time to time are implemented in letter and spirit, lies with the concerned DC.

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Annexures- I

List of Participants for the Meeting of the 143rd Board of Approval for SEZ held on 25th September, 2026 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri Rajesh Agrawal, Chairman & Commerce Secretary, Department of Commerce
2. Shri Lav Agarwal, DG, DGFT
3. Shri Nitin Kumar Yadav, Additional Secretary, Department of Commerce
4. Shri Vimal Anand, Joint Secretary, Department of Commerce
5. Shri Amit Kumar, Joint Secretary, Department of Commerce
6. Shri Gaurav Pundir, Director, Department of Commerce
7. Shri Ranjan Khanna, Pr. ADG, DGEP, CBIC
8. Shri Abhay Kumar, ADG, DGEP, CBIC
9. Smt. P. Hemalatha, Development Commissioner, CSEZ
10. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ
11. Shri D.B Singh, Development Commissioner, FSEZ
12. Shri Srinivas Muppaala, Development Commissioner, VSEZ
13. Shri Gopal Meena, Development Commissioner, NSEZ
14. Shri Rakesh Kumar, Additional DGFT/ (DC, KASEZ, Additional Charge)
15. Shri Abhinav Gupta, Development Commissioner, APSEZ
16. Shri Anupam Kumar, Development Commissioner, Dahej SEZ/ Sterling SEZ
17. Shri Ravinder Kumar, Jt. Director, DGEP
18. Shri Ramesh Verma, Joint DGFT
19. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ
20. Ms. Rajtanil Solanki, Joint Development Commissioner, KASEZ
21. Shri C Arthur Worchuiyo, JDC, MEPZ-SEZ
22. Ms. N. Bhavani Sri, DDC, VSEZ
23. Shri Aashish Madanlal Rawlani, DDC, NSEZ
24. Shri Lal Das, SO, APSEZ, Mundra
25. Shri Chetan Varma, SO, GIFT SEZ

List of participants connected with Video Conferencing: -

1. Shri Abhishek Sharma, Development Commissioner, Indore SEZ
2. Shri Abhimani Sharma, Development Commissioner, Surat SEZ
3. Shri Praveen Kumar, Development Commissioner, MIHAN SEZ
4. Shri Anil Kant Mishra, Research Assistant TCPO, MoHUA
5. Ms. Meenakshi Agarwal, Software Industry Promotion Division, MeitY
6. Ms. Savita Singal, DLA
7. Shri Harshanand, DDC, Cochin SEZ
8. Shri Harish Varmaa P., JDC, Bangalore Cluster, Cochin SEZ
9. ITA-I, Division, CBDT
10. Under Secretary, DPIIT
11. Shri Rajendra Kumar Meena, FTDO
12. ADGFT-RA Bangalore