

No. K-43019/19/2024-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

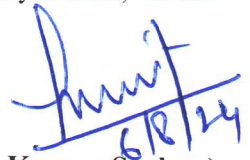
Vanijya Bhawan, New Delhi  
Dated the 06<sup>th</sup> August, 2024

**OFFICE MEMORANDUM**

**Subject:** 121<sup>st</sup> Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 31<sup>st</sup> July, 2024 – reg.

Please find enclosed herewith Minutes of the 121<sup>st</sup> meeting of the Board of Approval for SEZs held on 31<sup>st</sup> July, 2024 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.

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



39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. 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(SNS).

**Minutes of the 121<sup>st</sup> meeting of the Board of Approval for SEZs**  
**held on 31<sup>st</sup> July, 2024 at Vanijya Bhawan, New Delhi**

The One Hundred and Twenty First (121<sup>st</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 31st July, 2024 under the chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce, at 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:

**121.1: Ratification of the minutes of the 120<sup>th</sup> meeting of the Board of Approval held on 18<sup>th</sup> June, 2024.**

The Board **ratified** the minutes of the 120<sup>th</sup> meeting of the BoA for SEZs held on 18<sup>th</sup> June, 2024. DGEP informed that they are in the process of finalization of a check list to ensure that all duty as required has been duly refunded for the cases pertaining to demarcation as NPA under Rule 11B of the SEZ Rules, 2006. BoA directed that on receipt of the checklist from DGEP, DoC would first seek comments of all DCs and based on the same, finalize the same at the earliest. Further, BoA also directed that the finalised checklist should be followed scrupulously in future cases and should also be obtained in respect of all earlier approved cases.

**121.2: Request for setting up of new SEZ (1 proposal)**

**121.2 Request of Bihar Industrial Area Development Authority (BIADA), Department of Industries, Government of Bihar for setting up of a Multi-Sector SEZ at Nawanganar, District-Buxar (Bihar) - FSEZ.**

The Board, after deliberations, granted **formal approval** to the proposal of the Bihar Industrial Area Development Authority (BIADA), Department of Industries, Government of Bihar for setting up of a Multi-Sector SEZ at Nawanganar, District-Buxar (Bihar).

**121.3: Request for conversion of processing area into non-processing area under Rule 11(B) (2 proposals)**

**121.3(i) Request of M/s. DLF Info City Chennai Limited, Developer, for demarcation of SEZ Processing Built-up area (33901sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, amended in 2023 - MEPZ.**

The Board approved the withdrawing of the proposal on the request of DC, MEPZ.

**121.3(ii) Request of M/s. Manyata Promoters Private Limited, Developer, for demarcation of SEZ Processing Built-up area (1,08,681 sq.mtr.) as Non-Processing Area in terms of Rule 11B of SEZ Rules 2006 read with Instruction No. 115 dated 09.04.2024 - CSEZ.**

The Board, after deliberations, **permitted** the demarcation of 1,08,681 sq.mtrs. of SEZ processing built-up area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006 subject to the condition of submission of the completed check list finalized by DoC/DoR in this regard.





#### **121.4: Co-Developer status proposal (1 proposal)**

##### **121.4(i) Request of M/s. Sundar Sons (India) Exports for Co-developer status in M/s. ELCOT, Jagirammalayam, Salem, Tamil Nadu – MEPZ.**

The Board, after deliberations, approved the proposal of M/s. Sundar Sons (India) Exports for Co-developer status in the ELCOT SEZ at Jagirammalayam, Salem to Create, Maintain and Operate infrastructure Facilities, for the Prospective Units, with export Potential, within the Zone over an area of 1.07 hectares, in accordance with the Co-developer agreement dated 29.05.2024 entered into with the Developer (ELCOT) 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.

#### **121.5: Request for cancellation of Co-developer status (3 proposals)**

##### **121.5(i): Request of M/s. Access Healthcare, Co-developer in M/s. Electronics Corporation of Tamil Nadu Limited, Vadapalanji Village, Madurai South Taluk, Madurai District, Tamil Nadu, for cancellation of Co-Developer status – MEPZ.**

The Board, after deliberations, approved the proposal of M/s. Access Healthcare for cancellation of Co-Developer status in M/s. Electronics Corporation of Tamil Nadu Limited SEZ, Madurai.

##### **121.5(ii) Request of M/s. Arshiya Data Centre Private Limited for cancellation of Co-developer status granted in Arshiya Limited SEZ, Sai Village, Taluka- Panvel, District-Raigad, Maharashtra - SEEPZ.**

The Board, after deliberations, approved the proposal of M/s. Arshiya Data Centre Private Limited for cancellation of Co-Developer status in M/s. Arshiya Limited SEZ, Panvel.

##### **121.5(iii) Request of M/s. Unrivalled Infrastructure Private Limited for cancellation of Co-developer status granted in Arshiya Limited SEZ, Sai Village, Taluka- Panvel, District-Raigad, Maharashtra - SEEPZ.**

The Board, after deliberations, approved the proposal of M/s. Unrivalled Infrastructure Private Limited for cancellation of Co-Developer status in M/s. Arshiya Limited SEZ.

#### **121.6: Request for partial/full de-notification (4 proposals)**

##### **121.6(i) Request of M/s. TSIIC Limited, SEZ for Biotechnology at Lalgadi Malakpet Village, Shameerpet Village, Medchal-Malkajgiri District, Telangana for full de-notification of their SEZ – VSEZ.**



The Board, after deliberations, **recommended** the full de-notification of M/s. TSIIC Limited SEZ for Biotechnology at Lalgadi Malakpet Village, Shameerpet Village, Medchal-Malkajgiri District, Telangana.

**121.6(ii) Request of M/s. AIGP Developers (Pune) Pvt. Ltd. for full de-notification their IT/ITES SEZ at Pune – SEEPZ.**

The Board, after deliberations, **recommended** the full de-notification of M/s. AIGP Developers (Pune) Pvt. Ltd. IT/ITES SEZ at Pune.

**121.6(iii) Request of M/s. MIDC Phaltan for full de-notification of their Multi-sector SEZ at MIDC, Phaltan, Satara, Maharashtra -SEEPZ.**

The Board, after deliberations, **recommended** the full de-notification of M/s. MIDC Phaltan, Multi-sector SEZ at MIDC, Phaltan, Satara, Maharashtra.

**121.6(iv) Request of M/s. Nalanda Shelter Pvt. Ltd. for partial de-notification of 1.11 Ha of their IT/ITES SEZ at Pune – SEEPZ.**

The Board, after deliberations, **recommended** the partial de-notification of 1.11 Ha out of 5.06 Ha of M/s. Nalanda Shelter Pvt. Ltd., IT/ITES SEZ at Hinjewadi, Taluka-Mulashi, District Pune, Maharashtra.

**121.7: Request for extension of LoA of Unit (1 proposal)**

**121.7 Request for grant of LOA extension for a period of one-year upto to 03.12.2025 of M/s. Hishimo Pharmaceuticals Private Limited. Plot No. PA-010-22 & 23 SEZ of Mahindra World City Multi-product SEZ at Village Kalwara, Tehsil Sanganer, Jaipur, Rajasthan – NSEZ.**

The Board, after deliberations, **regularised** the LoA for the earlier period and **granted extension** of validity of LoA for further one year, i.e., upto 30.07.2025.

**121.8: Miscellaneous (1 case)**

**121.8 Request of M/s. GIFT SEZ Limited, Multi-services SEZ at Gandhinagar, Gujarat for amendment in their notification due to merger/amalgamation of the Developer Company with the parent Company i.e., Gujarat International Finance Tec-City Company Limited.**

The Board, after deliberations, **recommended** the request of M/s. GIFT SEZ Limited for amendment in their notification due to merger/amalgamation of the Developer Company with the parent Company i.e., Gujarat International Finance Tec-City Company Limited.

**121.9: Appeal (1 case)**

**120.9 Appeal filed by M/s. Garden Foods Corporation against the decision of UAC, KASEZ.**





The Board discussed the matter and noted that the appellant has made certain additional submissions before BoA which were not earlier produced before the UAC. Accordingly, the Board decided to remand the case back to UAC by setting aside the impugned decision of UAC and directed the DC to take a fresh complete proposal including the detailed financial back up plan from the Unit for consideration by UAC.

**Decision on Supplementary Agenda:**

**121.10: Request for setting up of new SEZ/FTWZ (1 proposal)**

**121.10(i) Request of M/s. NDR Infrastructure Private Limited for In-principle approval for setting up an FTWZ at Veral Village, Mandangad Taluka, Dist. Ratnagiri, Maharashtra – SEEPZ.**

The Board, after deliberations, **granted in-principle approval** to M/s. NDR Infrastructure Private Limited for setting up an FTWZ at Veral Village, Mandangad Taluka, Dist. Ratnagiri, Maharashtra with a direction to DC, SEEPZ that he will ensure that the Developer meets the requirement of minimum area of land of 50 hectares in terms of Rule 5(2) of the SEZ Rules, 2006 and furnishes details of the proposed area in terms of Rule 7 of the SEZ Rules, 2006.

**121.11: Request for conversion of processing area into non-processing area under Rule 11(B) (2 proposals)**

**121.11(i) Request of M/s. Infopark Properties Limited, Developer, for demarcation of SEZ Processing Built-up area (38,007.61sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules, 2023 - MEPZ.**

The Board, after deliberations, **permitted** the demarcation of 38,007.61 sq.mtrs. SEZ processing built-up area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006 subject to the condition of submission of the completed check list finalized by DoC/DoR in this regard.

**121.11(ii) Request 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 a built-up Processing Area of SEZ into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024 – NSEZ.**

The Board, after deliberations, **permitted** the demarcation of 5544.827 sq.mtrs. SEZ processing built-up area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006 subject to the condition of submission of the completed check list finalized by DoC/DoR in this regard.

**121.12: Request for extension of validity of formal approval/In-principle approval (3 proposals)**

**121.12(i) Request of M/s. Google Connect Services India Private Limited for further extension of the validity period of formal approval, granted for setting up of IT/ITES SEZ at Telangana beyond 29.08.2024 - VSEZ.**



The Board, after deliberations, approved extension of the validity of the formal approval for one year, i.e., upto 29.08.2025.

**121.12(ii) Request of M/s. NDR Infrastructure Private Ltd., Chennai, for second extension of validity period of In-Principle Approval granted for setting up of a Multi-Sector SEZ at Soorai Village & Aayal Village, Sholingar Taluk, Ranipet Dist., TN over an area of 50.58 Ha, for a further period of one year beyond 30.06.2024 - MEPZ.**

The Board, after deliberations, approved extension of validity of the In-Principle Approval for a further period of one year i.e., upto 30.06.2025.

**121.12(iii) Request of M/s. Magnus Infrastructure Ltd. for extension of validity period of In-Principle Approval granted for setting up of a Multi-Sector SEZ at Neidavoyal Village, Ponneri Taluk, Thiruvallur District, TN, over an area of 50.58 Ha, for a further period of one year beyond 30.06.2024 - MEPZ.**

The Board, after deliberations, approved extension of validity of the In-Principle Approval for a further period of one year upto 30.06.2025.

**121.13: Cancellation of co-developer status (1 proposal)**

**121.13 Request of M/s. Exora Business Park Private Limited, Co- Developer, for cancellation of Co-Developer status granted in Cessna Business Park SEZ Bangalore - CSEZ.**

The Board, after deliberations, approved the proposal of M/s. Exora Business Park Private Limited for cancellation of Co-Developer status in M/s. Cessna Business Park SEZ, Bangalore.

**121.14: Miscellaneous (1 proposal)**

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

The proposal was deferred to the next meeting.

**Decision on Table Agenda:**

**121.15: Request for setting up of new SEZ (1 proposal)**

**121.15(i) Request of Bihar Industrial Area Development Authority (BIADA), Department of Industries, Government of Bihar for setting up of a Multi-Sector SEZ at Kumarbagh, District West Champaran (Bihar) - FSEZ.**

The Board, after deliberations, granted formal approval to the proposal of the Bihar Industrial Area Development Authority (BIADA), Department of Industries, Government of Bihar for setting up of a Multi-Sector SEZ at Kumarbagh, District West Champaran (Bihar).



**List of Participants for the Meeting of the Board of Approval for SEZ held on 31.07.2024 under the Chairmanship of Commerce Secretary, Department of Commerce.**

1. Shri Sunil Barthwal, Chairman & Commerce Secretary, Department of Commerce
2. Shri Santosh Kumar Sarangi, DG, DGFT
3. Shri L. Satya Srinivas, Additional Secretary, Department of Commerce
4. Ms. Reshma Lakhani, Pr. DG, DGEP
5. Shri Ravinder Kumar, Joint Director, DGEP, DOR
6. Shri Roshan Lal, ADG, DGEP, DOR
7. Shri Vimal Anand, Joint Secretary, DoC
8. Smt. P. Hemalatha, Development Commissioner, CSEZ
9. Shri Bipin Menon, Development Commissioner, NSEZ
10. Shri Dinesh Singh, Development Commissioner, KASEZ
11. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
12. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ
13. Shri Srinivas Muppaala, Development Commissioner, VSEZ
14. Shri Senthil Nathan S, Director, DoC
15. Shri Prashant Singh, DLC, M/o Law and Justice

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

1. Shri D.B. Singh, Development Commissioner, FSEZ
2. Dr. Praveen, Development Commissioner, Mihan SEZ
3. Shri Suvidh Shah, DC, Indore SEZ
4. Shri Lokesh H D, Development Commissioner, Dahej SEZ
5. Shri Abhimani Sharma, Development Commissioner, Surat SEZ
6. Smt. Shubhra, Sr DC, APSEZ, Mundra
7. Shri Neeraj Rawat, D/o Legal Affairs
8. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs, Vikas Bhawan, I.P. Estate, New Delhi
9. Director, ITA-I, CBDT
10. Dr. Pawan Kumar, Associate Town and Country Planner, MoHUA
11. Shri Anil Kumar Meena, Scientist, DST
12. Shri Yogesh Sharma, O/o the Development Commissioner, MSME
13. Rajesh Aggarwal, Additional Director, Department of Industries, Haryana

