

No. K-43022/114/2024-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

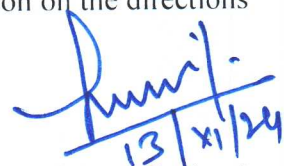
Vanijya Bhawan, New Delhi  
Dated the 13<sup>th</sup> November, 2024

**OFFICE MEMORANDUM**

**Subject:** 124<sup>th</sup> Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 5<sup>th</sup> November, 2024 – Reg.

Please find enclosed herewith Minutes of the 124<sup>th</sup> meeting of the Board of Approval for SEZs held on 5<sup>th</sup> November, 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 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 124<sup>th</sup> meeting of the Board of Approval for SEZs held on 5<sup>th</sup> November, 2024 in Vanijya Bhawan, New Delhi**

The One Hundred and Twenty-Fourth (124<sup>th</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 5<sup>th</sup> November, 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:

**Item No. 124.1:**

**Ratification of the minutes of the 123rd meeting of the Board of Approval for Special Economic Zones (SEZs) held on 04th October, 2024.**

The Board **ratified** the minutes of the 123<sup>rd</sup> meeting of the BoA for SEZs held on 4<sup>th</sup> October, 2024.

**Item No. 124.2**

**Request for extension of validity of In-principle/Formal approval [3 proposals – 124.2(i) to 124.2(iii)]**

**124.2(i) Proposal of M/s. Dahej SEZ Limited for extension of “in-principal approval” granted for setting up of a Multi-Sector SEZ at Pakhajan, Tal. Vagra, Dist. Bharuch, Gujarat over an area of 650 Ha.**

The Board, after deliberations, **granted extension** of validity of the In-Principle Approval for a further period of one year, i.e., upto 02.11.2025.

**124.2(ii) Proposal of M/s. Venkatesh Coke & Power Ltd. for extension of the validity of Formal Approval granted for setting up an FTWZ at Athipattu, Nandiambakkam and Puludivakkam Villages, Ponneri, Thiruvallur District, Tamil Nadu over an area of 42.84 Ha.**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 02.10.2025.

**124.2(iii) Proposal of M/s. Nagaland Industrial Development Corporation Ltd. SEZ for further extension of the validity period of formal approval,**





**granted for setting up of Agro & Food Processing Sector at IDC House, Opp. Super Market, Dimapur, Nagaland, beyond 02.12.2024.**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 02.12.2025.

**Item No. 124.3**

**Request for extension of LoA of SEZ Unit [1 proposal – 124.3(i)]**

**124.3(i) Proposal of M/s. Anthea Aromatics Private Limited, a Unit in Mangalore SEZ, Karnataka for extension of Letter of Approval beyond 30th October 2024.**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 30.10.2025.

**Item No. 124.4**

**Request for Co-developer status [2 proposals – 124.4(i) and 124.4(ii)]**

**124.4(i) Proposal of M/s. Patanjali Ayurved Limited for Co-developer status in M/s. MIHAN SEZ at Plot No. 15,16 & 18, Sector – 12A, Nagpur.**

The Board, after deliberations, **approved** the proposal of M/s. Patanjali Ayurved Limited for Co-developer status in the MIHAN SEZ at Plot No. 15,16 & 18, Sector- 12A, Nagpur for Construction of buildings, demarcation of plot for SEZ units for multi-products and services industry with associated infrastructure as constructed, bare warm shell and warm shell with Plug & Play facilities, 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 system and other Authorized Operations as allowed under Instruction No. 50 dated 15.03.2010 issued by DoC, over an area of 4,29,199.89 Sq. Mtr. (106.0576 Acres), in accordance with the Co-developer Agreement dated 02.01.2024 entered into with the Developer (MIHAN SEZ) subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**124.4(ii) Proposal of M/s. Tranquillity Properties LLP, Ahmedabad for Co-developer status in GIFT Multi Services SEZ at Ratanpur, District**



**Gandhinagar, Gujarat, developed by M/s. Gujarat International Finance Tec-city Limited.**

The Board, after deliberations, **approved** the proposal of M/s. Tranquillity Properties LLP for Co-developer status in the M/s. Gujarat International Finance Tec-City Limited at Ratanpur, District Gandhinagar, Gujarat to manage, upgrade, maintain already existing SEZ entire premises situated on 20th to 24th Floors along with the terrace above 24th Floor of the premises i.e., 'Pragya Tower with built-up area admeasuring 8472.50 square meters (91,197 sq.ft.) of proportionate undivided leasehold rights at 'Pragya Tower' on Plot No.15-A in GIFT-SEZ, Gandhinagar, in accordance with the Co-developer Agreement dated 16.08.2024 entered into with the Developer (GIFT City Limited) subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

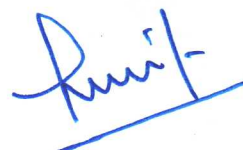
**Item No. 124.5:**

**Request for conversion of processing area into non-processing area under Rule 11(B) [1 proposal – 124.5(i)]**

**124.5(i) Proposal of M/s. Divyasree NSL Infrastructure Pvt. Ltd. for Demarcation of Built-Up Area as Non-Processing Area of a notified IT/ITES SEZ.**

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 – 5	Floors	Area (in Sq. Mtrs.)
Processing Area	5 <sup>th</sup> Floor (East Wing)	3250.90
	5 <sup>th</sup> Floor (West Wing)	3425.57
	6 <sup>th</sup> Floor (East Wing)	3327.70
	6 <sup>th</sup> Floor (West Wing)	3502.36
	10 <sup>th</sup> Floor (East Wing)	3250.90
	11 <sup>th</sup> Floor (East Wing)	3259.27
	12 <sup>th</sup> Floor (East Wing)	3115.51
Common infrastructure/area for Basement/parking in Block 5	Basement 1 (East & West Wing)	7136.54
	Ground Floor (East & West Wing)	6650.45
<b>Total</b>		<b>36,919.20</b>





**Item No. 124.6:**

**Request for full/partial de-notification [7 proposals – 124.6(i) to 124.6(vii)]**

**124.6(i) Proposal of M/s. Kerala State Information Technology Infrastructure Limited (KSITIL) for cancellation of LoA and de-notification of the entire SEZ at Cheemeni Village, Hosdurg Taluk, Kasaragod District, Kerala.**

The Board, after deliberations, cancelled the LoA and **recommended** the de-notification of the entire SEZ of M/s. Kerala State Information Technology Infrastructure Limited (KSITIL), IT/ITES SEZ at Cheemeni Village, Hosdurg Taluk, Kasaragod District, Kerala.

**124.6(ii) Proposal of M/s. Kerala State Information Technology Infrastructure Limited (KSITIL) for cancellation of LoA and de-notification of entire SEZ at Eramam Village, Thaliparambu Taluk, Kannur District, Kerala State.**

The Board, after deliberations, cancelled the LoA and **recommended** the de-notification of the entire SEZ of M/s. Kerala State Information Technology Infrastructure Limited (KSITIL), IT/ITES SEZ at Eramam Village, Thaliparambu Taluk, Kannur District, Kerala.

**124.6(iii) Proposal of M/s. Arshiya Limited, for full de-notification of their FTWZ at Village Bori, Taluka and District Nagpur, Maharashtra.**

The Board, after deliberations, **recommended** the de-notification of the entire SEZ of M/s. Arshiya Limited, IT/ITES SEZ at Village Bori, Taluka and District Nagpur, Maharashtra.

**124.6(iv) Proposal of M/s. Qubix Business Park Pvt. Ltd. for partial de-notification of 1.4787 Ha out of 10.1766 Ha of their IT/ITES SEZ at Rajiv Gandhi Infotech Park, Phase-I, Hinjewadi Pune, Maharashtra.**

The Board, after deliberations, **recommended** the partial de-notification of 1.4787 Ha out of 10.1766 Ha of M/s. Qubix Business Park Pvt. Ltd., IT/ITES SEZ, at Rajiv Gandhi Infotech Park, Phase-I, Hinjewadi Pune, Maharashtra.

**124.6(v) Proposal of M/s. Vikas Telecom Private Limited for partial de-notification of 0.75 Ha out of 22.50 Ha of their IT/ITES SEZ at Vrindavan Tech Village SEZ, Bangalore.**



The Board, after deliberations, **recommended** the partial de-notification of 0.75 Ha out of 22.50 Ha of M/s. Vikas Telecom Private Limited, IT/ITES SEZ, at Vrindavan Tech Village, SEZ, Bangalore.

**124.6(vi) Proposal of M/s. Zydus Infrastructure Pvt. Ltd. for partial de-notification of 22.9187 Ha out of 114.7708 Ha of their Pharmaceutical SEZ at Matoda, Ahmedabad.**

The Board, after deliberations, **recommended** the partial de-notification of 22.9187 Ha out of 114.7708 Ha of M/s. Zydus Infrastructure Pvt. Ltd., Pharmaceutical SEZ, at Matoda, Ahmedabad.

**124.6(vii) Proposal of M/s. Gujarat Industrial Developer Corporation (GIDC) for partial de-notification of 15.652487 Ha out of 20.4149 Ha of their Apparel Park SEZ at Khokhra, Ahmedabad.**

The Board observed that in terms of Annexure-II to Rule 5(3)(c) of the SEZ Rules, 2006, the minimum area requirement for 'Textiles and Article of Textiles' sector in Gujarat is 20 Ha. In the instant case, the Developer has proposed partial de-notification of 15.652487 Ha out of 20.4149 Ha, thereby making the resultant area 4.762413 Ha, which is less than the minimum area requirement of 20 Ha for 'Textiles and Article of Textiles' sector in Gujarat. Further, DC, KASEZ recommended the proposal with a request for a waiver of the minimum land area requirement.

Accordingly, the Board, after deliberations, **recommended suitable amendment** to be effected to Annexure-II to Rule 5(3)(c) of the SEZ Rules, 2006 to enable the proposed partial denotification.

**Item No. 124.7**

**Appeal [3 cases – 124.7(i) to 124.7(iii)]**

**124.7(i) Appeal filed by M/s. C Tech Corporation under the provision of Section 16(4) of the SEZ Act, 2005 against the Order-in-Original dated 11.06.2024 passed by DC, Surat SEZ.**

The Board took note of the submissions made by the appellant regarding their business plan, export orders and time-frame to commence manufacturing along with specific milestones indicated. The Board also noted that the appellant has submitted that full-scale production is expected to begin by February, 2025 and they are confident of exporting in January 2025.





Accordingly, the Board, after deliberations, **granted extension** of validity of LoA for a further period of six months. Thereafter, the DC may review the unit's progress and take further action as appropriate and intimate BoA.

**124.7(ii) Appeal filed by M/s. Margo Impex Private Limited against the decision of UAC, NSEZ meeting held on dated 04.04.2024.**

**124.7(iii) Appeal filed by M/s. Srikaram Prescience Private Limited against the decision of UAC, NSEZ meeting held on dated 04.04.2024.**

The Board, after deliberations, **remanded** both the appeals [item no. 124.7(ii) & 124.7(iii)] back to UAC, NSEZ with direction to examine and process the request of the appellants after duly considering the relevant provisions stipulated under DoC's Instruction No. 117 dated 24.09.2024.

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**ANNEXURE-I**

**List of Participants for the Meeting of the Board of Approval for SEZ held on 05.11.2024 under the Chairmanship of Commerce Secretary, Department of Commerce: -**

1. Shri Sunil Barthwal, Chairman & Commerce Secretary, Department of Commerce
2. Shri L. Satya Srinivas, Additional Secretary, Department of Commerce
3. Shri Vimal Anand, Joint Secretary, DoC
4. Shri Senthil Nathan S, Director, DoC
5. Shri Rakesh Kumar, Additional DGFT
6. Shri Roshan Lal, ADG, DGEP
7. Smt. P. Hemalatha, Development Commissioner, CSEZ
8. Shri Bipin Menon, Development Commissioner, NSEZ
9. Shri Dinesh Singh, Development Commissioner, KASEZ
10. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
11. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ
12. Shri Srinivas Muppaala, Development Commissioner, VSEZ
13. Shri D.B Singh, Development Commissioner, FSEZ
14. Shri Surender Malik, JDC, NSEZ

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

1. Shri Vikas Singh, Director, ITA-I, CBDT
2. Shri Lokesh HD, DC, Dahej SEZ
3. Shri Suvidh Shah, DC, Indore SEZ
4. Dr. Praveen, DC, Mihan SEZ
5. Shri Abhimaniu Sharma, DC, Surat SEZ
6. Shri Neeraj Rawat, DLA, D/o Legal Affairs
7. Shri Lal Chand Dabaria, ALC, D/o Legal Affairs
8. Shri Yogesh Kumar Sharma, Deputy Director, MSME
9. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs, Vikas Bhawan, I.P. Estate, New Delhi
10. Smt. Manjusha Chourasia, Scientist-E, Meity
11. Shri Vinay Kumar, SO, APSEZ
12. Additional Director, Department of Industries, Government of Haryana

