

F. No. K-43016/6/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

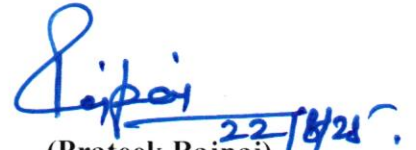
Vanijya Bhawan, New Delhi
Dated the 22nd August, 2025

OFFICE MEMORANDUM

Subject: 6th meeting (2025 Series) of the Board of Approval for Export Oriented Units and 131st Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs)-Reg.

The undersigned is directed to refer to this Department's O.M. of even number dated 14th August, 2025 and 19th August, 2025 on the above subject and to inform that the meeting of the Board of Approval for EoUs and SEZs has now been **re-scheduled to be held on 28th August, 2025 in 11:00AM at Room No. 427, Vanijya Bhawan, New Delhi.** under the Chairmanship of Commerce Secretary, Department of Commerce in Hybrid Mode.

2. **The Supplementary Agenda for the 131st meeting of the BoA for SEZs is enclosed herewith.** The same has also been hosted on the website: www.sezindia.gov.in.
3. All the addresses are requested to kindly make it convenient to attend the meeting.
4. The meeting link of the aforesaid meeting will be shared shortly in due course.


(Prateek Bajpai) 22/8/25

Under Secretary to the Government of India
Tel: 23039939
Email: prateekbajpai.moca@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, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)
12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi (Fax: 23092569)
13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi – 110003 (Fax: 24363577)
15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai – 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.

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

Copy to: PSO to CS / PPS to SS (LSS) / PS to JS (VA)/ PA to Dir (GP).

**Supplementary Agenda for the 131st meeting of the Board of Approval for
Special Economic Zones (SEZs)**

Agenda Item No. 131.10:

Request for extension of LoA of SEZ Unit [1 proposal – 131.10 (i)]

Relevant Rule position:

- As per Rule 18(1) of the SEZ Rules, the *Approval Committee may approve or reject a proposal for setting up of Unit in a Special Economic Zone.*
- Cases for consideration of extension of Letter of Approval i.r.o. units in SEZs are governed by Rule 19(4) of SEZ Rules.
- Rule 19(4) states that LoA shall be valid for one year. First Proviso grants power to DCs for extending the LoA for a period not exceeding 2 years. Second Proviso grants further power to DCs for extending the LoA for one more year subject to the condition that two-thirds of activities including construction, relating to the setting up of the Unit is complete and a Chartered Engineer's certificate to this effect is submitted by the entrepreneur.
- Extensions beyond 3rd year (or beyond 2nd year in cases where two-third activities are not complete) and onwards are granted by BoA.
- BoA can extend the validity for a period of one year at a time.
- There is no time limit up to which the Board can extend the validity.

131.10(i) Request of M/s. SGPharma Global Pvt. Ltd. (SGPharma Global), a unit in Jawaharlal Nehru Port Authority (JNPA) SEZ, for extension of validity of Letter of Approval for a further period of one year from 07.06.2025 to 06.06.02026 (2nd Extension).

Jurisdictional SEZ – SEEPZ- SEZ (SEEPZ)

Facts of the case:

LoA issued	07.06.2022
Nature of Business of the Unit	Manufacturing Product A: Oral Dosage i.e. Tablets, Capsules and Oral Sachets and other products under ITCHS Code chapter 30 Product. B: Injection (Liquid) i.e. Ampoule and Vial, Injection (Dry Powder) and other products under ITCHS Code Chapter 30 etc.
No. of extensions	1 extension (upto 06.06.2025)
Request	Extension of validity of LoA for a further period of two year 07.06.2025 to 06.06.2025 (2 nd extension) [the unit has not yet completed two-thirds of the activities, including construction]

a. Details of Business Plan:-

i. Proposed Investment:

S. No.	Name of the activity	Amount (Rs. In Lakhs)
1	Land Cost	450.08
2	Construction Cost (Civil, Mechanical, Electrical, Structural, ETP, Fire etc)	1250.00
3	Plant and Machinery	900.00
4	Computers, Software's Licenses etc	24.92
5	Office Furniture, Chairs, Workstation and other fit out related items such as carpets and other capital goods etc.	75.00
Total		2700.00

ii) Investment made so far and during last 2 year: -

S. No.	Type of Cost	Investment made so far (Rs. In Lakhs)	Investment made during last 2 year (Rs. In Lakhs)

1.	Land Cost	450.08	106.78
2.	Construction Cost (Plot Soil testing, cleaning activity, Investigation & survey, Civil, Electrical, Mechanical)	2.07	2.07
3.	Plant and Machinery	0	0
4.	Computers, Software's, Licenses	0	0
5.	Office Capital Goods includes AV Equipments, PA Systems, Access Control systems etc.	0	0
6.	Office Furniture, Chairs, Workstation and other fitout related items such as carpets etc.	0	0
7.	Other pre-operative expenses, legal & scrutiny charges, land development charges or reports, etc.	38.05	38.05
	Total	490.20	146.90

iii) Details of Physical progress till date:-

S. No.	Authorized Activity	% Completion as on current date	% Completion during last two year	Deadline for completion of balance work
1.	Generator Room/Electrical Substation / FO Generators (To augment MSEB Power)/ UPS Room/ Distribution substation/HSB Yard	0%	0%	Estimated Till Jun 2027
2.	Internal Roads with street Lighting and signage's	0%	0%	Estimated Till Jun 2027
3.	Boundary Walls/Gates/Fencing/ Security office/Security Posts	0%	0%	Estimated Till Jun 2027
4.	All civil and Interior work/Electrical Work/BMS/Air Conditioning/Fire Protection System	0%	0%	Estimated Till Jun 2027
5.	Development of Landscaping/ Garden space	0%	0%	Estimated Till Jun 2027
6.	Recruitment of Employees	0%	0%	Estimated Till Jun 2027

7.	Building Completion	0%	0%	Estimated Till Jun 2027
	Certificate and occupancy certificate			

iv) Physical progress of the project has happened as under till date:-

- a. Completed Plot cleaning activity by cutting grass/bushes on 05/03/2025.
- b. Geotechnical Investigation: Geotechnical Investigation of the Plot area is completed and Structural Design Report received on 04/04/2025.
- c. Topographic Survey: Topographic Survey of the plot area is completed, and architectural Design report received on 04/04/2025.
- d. Environmental Clearance: Application filed with MPCB on 05/04/2025. Consent to establish is approved vide letter MPCB 0000241342/CE/2505003149 dated 21/05/2025. No.
- e. Plan Approval: Application for Infrastructural Plan Approval is submitted to SPA-JNPA on 21/04/2025. Application Letter for permission enclosed for the reference as an Expected date for approval is mid-week of June 2025 as per the schedule given by competent authority.
- f. The construction activity will be started after receiving Provisional Fire NOC and Plan Approval from the Special Planning Authority and expected to complete by end of 2027.
- g. Approval of Manufacturing Facility under Indian FDA (Food and Drug Administration) by Dec 2028.
- h. Start of Commercial Production after Indian FDA by Dec 2028.

Reason for Extension of LOA with Justification for Delay Caused (as submitted by the unit):-

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- i. There was a delay in receiving possession of the land. Initially, the lease deed could not be registered, and therefore, possession of the land could not be obtained. The process of registering the lease deed with JNPA-SEZ was later completed.
- ii. After taking possession, it was found that extensive land levelling was required, and the activity had to be carried out multiple times. The entire process, including land levelling, plot cleaning, testing, and investigation, took nearly a year to complete.
- iii. An application for infrastructural building plan approval was submitted to the Special Planning Authority of JNPA on 21.04.2025, which is presently under scrutiny. In the meantime, preparatory works such as plot cleaning and survey mapping have been completed in a professional manner.
- iv. The authorised operations of the unit include manufacturing and trading of pharmaceutical products such as oral dosage forms (tablets and oral sachets), liquid injections, dry powder injections, and other items listed in Annexure A. These products are in high demand globally, and the unit has already received

- inquiries from prospective clients. Considering this demand, the unit plans to commence manufacturing of these items at the earliest.
- v. The unit also intends to set up a trading vertical within the same premises as the manufacturing unit. Accordingly, a request was made to JNPA for a NOC for partial deletion of the manufacturing area, which has recently been granted. The application for deletion of area is under process, and post-deletion, the trading vertical will be established in view of the global demand for pharmaceutical products.

Further Advances in this Case

The unit, vide application dated 31.03.2025, applied for setting up a new Trading Unit. The proposal was considered in the Approval Committee meeting held on 17.04.2025 and was approved, subject to deletion of the area allotted for the manufacturing unit.

In compliance with the directions of the Approval Committee, the unit submitted a letter dated 07.08.2025 along with an application for partial deletion of the manufacturing area.

Comments from Developer

The Developer, Jawaharlal Nehru Port Authority (JNPA), has issued two No Objection Certificates (NOCs) regarding the unit's proposals:

- i. **LOA Extension:** JNPA conveyed no objection to the extension of the LOA after the unit assured immediate commencement of construction, development, procurement of indigenous machinery/equipment, and starting manufacturing & trading operations without delay.
- ii. **Partial Land Use Change:** JNPA conveyed no objection to diverting 250 sq.mtrs. of the total 8,390.77 sq. mtrs. plot area for trading activity and retaining 8,140.77 sq. mtrs. for manufacturing activity, subject to the approval of the Development Commissioner's office.

Recommendation by DC, SEEPZ- SEZ:

The unit has not yet commenced operations and has requested an extension of the Letter of Approval (LOA) for a period of two years, from 07.06.2025 to 06.06.2027, assuring commencement of operations within the requested extended validity period. However, as per the application submitted by the unit, commercial production is projected to commence only in December 2028. It is noted that the unit has not yet completed two-thirds of the activities, including construction.

Notwithstanding the above, the Developer, Jawaharlal Nehru Port Authority (JNPA), a Government Department under the Ministry of Ports, Shipping and Waterways, has

conveyed its No Objection to the extension of the LOA in line with the timelines proposed by the unit. As a Government Department, JNPA has recommended the extension after considering all relevant factors, including the unit's future operational plans.

In view of above, DC, SEEPZ-SEZ recommended request the Unit for a one-year extension of the LOA, from 07.06.2025 to 06.06.2026, under Rule 19(4) of the SEZ Rules, 2006, subject to the condition that substantial progress in infrastructure development is achieved during this period. Any further extensions may be considered solely on the basis of demonstrated physical progress and compliance, taking into account the Developer's recommendation.

Agenda Item No. 131.11:

Request for notification or partial/full de-notification [2 proposals 131.11(i)-131.11(ii)]

Procedural guidelines on de-notification of SEZ:

- In terms of first proviso to rule 8 of the SEZ Rules, 2006, *the Central Government may, on the recommendation of the Board (Board of Approval) on the application made by the Developer, if it is satisfied, modify, withdraw or rescind the notification of a SEZ issued under this rule.*
- In the 60th meeting of the Board of Approval held on 08.11.2013, while considering a proposal of de-notification, the Board after deliberations decided that henceforth all cases of partial or complete de-notification of SEZs will be processed on file by DoC, subject to the conditions that:
 - (a) DC to furnish a certificate in the prescribed format certifying inter-alia that;
 - the Developer has either not availed or has refunded all the tax/duty benefits availed under SEZ Act/Rules in respect of the area to be de-notified.
 - there are either no units in the SEZ or the same have been de-bonded.
 - (b) The State Govt. has no objection to the de-notification proposal and
 - (c) Subject to stipulations communicated vide DoC's letter No. D.12/ 45/2009-SEZ dated 13.09.2013.

131.11(i) Proposal of M/s Shyamaraju & Company (India) Private Limited, Developer for partial de-notification of 3.40 Ha out of 13.20 Ha of IT/ITES SEZ at Kundalahalli Village, Krishanarajapuram, Hubli, Bangalore East Taluk, Bangalore District, Karnataka.

Jurisdictional SEZ – Cochin SEZ (CSEZ)

Facts of the case:

Name of Developer	:	M/s Shyamaraju & Company (India) Private Limited
Location	:	Kundalahalli Village, Krishanarajapuram, Hubli, Bangalore East Taluk, Bangalore District, Karnataka
LoA issued on (date)	:	09.06.2006 (Formal Approval)
Notification	:	16.10.2006
Sector	:	IT/ITES
Operational or not operational	:	Operational
Notified Area (in Hectares)	:	13.20 Ha.
Area proposed for de-notification (in Hectares)	:	3.40 Ha.

Reasons for de-notification proposal:

- The demand of SEZ space has substantially decreased in the last few years and sunset clause under Income Tax for availing income tax benefit also lapsed.
- The area proposed for de-notification has built-up area which has been demarcated as Non-Processing area as per Rule 11 B of SEZ Rules 2006, after payment of all duty/taxes for the said building. This was approved by the BoA in its 120th meeting held on 18th June 2024. The Developer has informed that area is lying vacant.

The Developer has proposed to de-notify the vacant area of 3.40 Ha out of total notified area of 13.20 Ha thereby making the SEZ area as 9.80 Ha. However, as per Rule 5(2)(b) of SEZ Rules 2006, there shall be no minimum land area requirement for Special Economic Zone for Information Technology or Information Technology enabled Services, Biotech or Health (other than hospital) service, but a minimum built up processing area requirement shall be applicable, based on the category of cities. The SEZ is coming under Category 'A' City and the minimum built-up area required for Category 'A' is 50,000 sq.mtr. The SEZ is having total built-up area of 250020.54 sq.mtr., and they fulfill the necessary conditions.

Requisite documents for considering de-notification proposal:

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

S. No.	Documents/Details Required	Status
(i)	Form-C5 for decrease in area along with DC's recommendation	Yes, provided
(ii)	DC's certificate in prescribed format	Yes, provided
(iii)	Developer's Certificate countersigned by DC	Yes, provided
(iv)	Land details of the area to be de-notified countersigned by DC	Yes, provided
(v)	Colored Map of the SEZ clearly indicating area to be de-notified and left-over area duly countersigned by DC	Yes, provided
(vi)	"No Objection Certificate" from the State Government w.r.t. instructions issued by DoC vide its instruction No. D.12/45/2009-SEZ dated 13.09.2013 for partial de-notification shall be complied with	Yes, Provided
(vii)	'No Dues Certificate' from specified officer	Yes, provided

1. DC, CSEZ Certification:

- a. There are no units in the SEZ land area proposed for de-notification.
- b. The Developer had availed the following Tax/Duty benefits under the SEZ Act/Rules.

(i) The Developer has paid an amount of Rs. 2,22,11,698/- towards duty/tax exemptions for the area proposed to be de-notified.

All tax/duty benefit indicated above have been refunded by the developer to DC satisfaction.

- c. The SEZ shall remain contiguous even after de-notification of the area of 3.40 Ha and the net area of the SEZ after de-notification shall be 9.80 Ha. The total Built-up area of the SEZ after de-notification will be 31643 sq.mtr.

2. **NOC for De-notification:** State Government vide letter No. CI 171 SPI 2023 dated 25.09.2023 has provide no objection for partial de-notification of 3.40 Ha out of total notified area 13.20 Ha and informed that the partial de-notified land will be utilised towards creation of IT infrastructure (Non SEZ), which would sub serve the objective of the SEZ and the land will conform to the land use /mater plan of the state government.

3. **Inspection of Partial De-notification Area:** Inspection Certificate has been submitted.

Recommendation by DC, CSEZ:

The proposal of M/s Shyammaraju & Company (India) Private Limited, Developer for partial de-notification of 3.40 Ha out of 13.20 Ha of IT/ITES SEZ at Kundalahalli Village, Krishanarajapuram, Hubli, Bangalore East Taluk, Bangalore District, Karnataka has been recommended and forwarded for consideration of BOA, in terms of Rule 8 of SEZ Rules 2006. After de-notification of the proposed land the balance area of SEZ i.e. 9.80 Ha shall remain contiguous.

130.11(ii) Request of M/s. Hyderabad Metropolitan Development Authority (earlier named as M/s. Information Technology and Communication (IT&C) Department and M/s. Hyderabad Urban Development Authority), SEZ at Sy. No. 239 & 240(P), Kokapet Village, Serilingampally Mandal, Telangana for de-notification of entire SEZ area of 47.60 Ha

Jurisdictional SEZ – Vishakhapatnam SEZ

Facts of the case:

M/s. Hyderabad Metropolitan Development Authority (earlier named as M/s. Information Technology and Communication (IT&C) Department and M/s. Hyderabad Urban Development Authority) has requested for de-notification of entire SEZ at Kokapet Village, Serilingampally Mandal, Telangana.

Name of Developer	M/s. Hyderabad Metropolitan Development Authority (earlier named as M/s. Information Technology and Communication (IT&C) Department and M/s. Hyderabad Urban Development Authority)
Location	Sy. No. 239 & 240(p), Kokapet Village, Serilingampally Mandal, Telangana
Date of LoA issued	F.2/87/2005-EPZ dated 23.10.2006 (Formal Approval)
Sector	IT/ITeS
Operational or not operational	Non-operational
Date of Notification	13.06.2007
Date operationalized	NA
Notified Area (in Hectares)	47.60 Ha.
Area proposed for de-notification (in Hectares)	47.60 Ha (Full denotification)
Request of the Developer	<p>The Developer vide letter dated 27th May 2025 has submitted application for de-notification of the entire area of the SEZ.</p> <p>The SEZ was notified on 13.06.2007 and the validity of the Formal Approval has expired on 22.10.2015. 6 units were issued Letter of Approvals (LoAs) in the above SEZ. None of the units have commenced any construction activity/operations even after a lapse of</p>

	18 years and all the LoAs have expired long back. Accordingly, all the expired LoAs have been cancelled by following the due process.
Observation	it is pertinent to mention that out of 06 cancelled LoAs, one of the unit, M/s. Sonata Software Limited (Petitioner) has filed a Writ Petition (No. 4951 of 2025) challenging the a) the Adjudication Order dated 23.12.2024 recommending to the Unit Approval Committee (UAC) to take up cancellation of already expired LoA and b) Order dated 16.01.2025 conveying the decision of UAC cancelling the LoA. VSEZ submitted Counter Affidavit on 29.04.2025 after obtaining vetting from MoC [Dt. 27.03.2025] and the same is pending at the Hon'ble High Court of Judicature at Hyderabad.
Reasons for de-notification of the SEZ	The SEZ was notified on 13.06.2007 and the validity of the Formal Approval has expired on 22.10.2015. 6 units were issued Letter of Approvals (LoAs) in the above SEZ. None of the units have commenced any construction activity/operations even after a lapse of 18 years and all the LoAs have expired long back. Accordingly, all the expired LoAs have been cancelled by following the due process.
Land utilization of the proposed 10 Ha after denotification	De-notified area will conform to Land Use Guidelines/master plans of the respective State Governments.

Requisite documents for considering de-notification proposal:

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

S. No.	Documents/Details Required	Status
(i)	Form-C6 for full denotification along with DC's recommendation	Yes, provided
(ii)	DC's certificate in prescribed format	Yes, provided
(iii)	"No Objection Certificate" from the State Government w.r.t. instructions issued by DoC vide its instruction No. D.12/45/2009-SEZ dated 13.09.2013 for full de-notification shall be complied with	Yes, Provided

(iv)	'No Dues Certificate' from specified officer	Yes, provided
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The State Government of Telangana vide letter dated 30.04.2025 has conveyed their No-objection for full de-notification of SEZ and informed that the de-notified area will conform to Land Use Guidelines/master plans of the respective State Governments.

The Specified Officer vide letter Dt. 16.06.2025 has stated that he along with the Authorized Officer inspected the site proposed for de-notification and found it to be vacant. It has been added that no duty or tax is payable.

DC, VSEZ has certified that

- a. There are no units in the SEZ
- b. The developer has not availed any tax/duty benefits, under the SEZ Act/Rules, in r/o the land being de-notified.
- c. The Specified Officer vide letter dated 16.06.2025 has stated that the developer has not availed tax/duty benefits in the proposed de-notification area of 47.60 Hectares. Hence, no duty or tax is payable by them.
- d. The State Government has given its 'No Objection' regarding de-notification of the above stated area of the SEZ.

Observation of SEZ Division:

It was observed that LoAs were issued to 6 units in the said SEZ. The unit did not commence the operations even after lapse of 18 years and LoA expired as well. Accordingly, the LoAs were cancelled. One of the units has filed Writ Petition in Hon'ble High Court of Telangana challenging the cancellation of LoA, specifically following orders:

- i. the Adjudication Order dated 23.12.2024 recommending to the Unit Approval Committee (UAC) to take up cancellation of already expired LoA and
- ii. Order dated 16.01.2025 conveying the decision of UAC cancelling the LoA.

Based on the observation, clarification was sought from VSEZ. Consequently, VSEZ vide letter dated 30.07.2025 has informed that the Hon'ble High Court has extended the suspension of orders upto 05.08.2025. VSEZ has added that even, if the Hon'ble court passes the order in favour of unit, the unit will not have any right to commence the construction of the unit since the LoA of the unit has expired (09.06.2012) and the validity of their LoA cannot be extended as there is no validity of Formal Approval (22.10.2015) of the Developer. Additionally, it has been informed that the Developer (HMDA) themselves are not willing to request for extension of the Formal Approval and hence have submitted the proposal for full de-notification and cancellation of expired formal approval. Thus, though the matter concerning the cancellation of the LoA is currently sub-judice, it is only related to the cancellation of expired LoA and not related to the request of the developer for full de-notification. Accordingly, VSEZ has opined that the full denotification of the SEZ is tenable.

Recommendation by DC, VSEZ:

The request of the M/s. Hyderabad Urban Development Authority for full de-notification of an area of 47.60 Ha of land situated at Sy. No. 239 & 240, Kokapet Village, Gandipet Mandal, Ranga Reddy District, Telangana has been duly recommended by the Development Commissioner, VSEZ and forwarded to Board of Approvals for its consideration.

Agenda Item No. 131.12:

Request for Co-Developer status [2 proposals – 131.12(i) - 131.12(ii)]

Relevant provision: In terms of sub-section (11) under Section 3 of the SEZ Act, 2005, *Any person who or a State Government which, intends to provide any infrastructure facilities in the identified area or undertake any authorized operation after entering into an agreement with the Developer, make a proposal for the same to the Board for its approval.*

131.12. (i) Proposal of M/s Yotta Data Services Private Limited, for Co-Developer status in M/s Electronics Corporation of Tamil Nadu-ELCOT-SEZ (Madras SEZ), located at Vadapalanji Madurai, Tamil Nadu.

Jurisdictional SEZ - Madras SEZ (MEPZ)

Facts of the case:

1.	Name of the Developer & Location	M/s Electronics Corporation of Tamil Nadu-ELCOT-SEZ at Vadapalanji Madurai, Tamil Nadu
2.	Date of LOA to Developer	26 th July, 2007
3.	Sector of the SEZ	IT/ITES
4.	Whether SEZ is operational or not	Operational
5.	No of Units	13
6.	Total Exports & import for the last 5 years (Rs. in cr.) (FY 2020-21 to 2024-25)	Export-Rs 399.42 Cr Imports-Rs 8.05 Cr
4.	Date of Notification	30 th April, 2008
5.	Total notified area (in Hectares)	86.465 Hectare
7.	Name of the Co-Developer sought approval for Co-Developer status	M/s. Yotta Data Services Private Limited, at Plot No. 4, ELCOT SEZ - Vadapalanji, Madurai, Tamil Nadu
8.	Details of Infrastructure facilities/ authorized operations to be undertaken by the co-developer	Development of Infrastructure facilities, Utilities, Security Systems, Storm drainage & Sewage Disposal, HVAC Systems, Landscaping & Water bodies for development of Plots to SEZ Unit, Construction of Buildings & related infrastructure for IT-ITES Units, Datacentre Units with associated Infrastructure and undertaking other default authorised operations as per MOCI Instruction No.50 dated 15.03.2010.
9.	Total area (in Hectares) on which activities will be performed by the co-developer	0.995 Ha (2.46 acres)

10.	Proposed investment by the Co-developer Rs. in Cr.	3.63 Crores
11	Net worth of the Co-developer (Rs. in Cr.)	169.89 Crores
12	Date of the Co-developer agreement has been entered (a) into between the developer and the codeveloper	02.05.2025
13	(a) If yes, whether a copy of this agreement (b) has been enclosed with this application form	Yes Yes

Recommendation by DC, Madras SEZ (MEPZ):

The request of M/s Yotta Data Services Private Limited, for Co-Developer status in M/s Electronics Corporation of Tamil Nadu-ELCOT-SEZ, located at Vadapalanji Madurai, Tamil Nadu has been recommended, in terms of Section 3 (11) of SEZ Act 2005 & Rule 3-A of SEZ Rules 2006 and forwarded for consideration of the BoA.

131.12(ii) Proposal of M/s Yotta Data Services Private Limited, for Co-Developer status in M/s Maharashtra Airport Development Company Ltd (MIHAN SEZ), located at Plot No. 32, Sector-18 at MIHAN SEZ, Nagpur.

Jurisdictional SEZ - MIHAN SEZ

Facts of the case:

1.	Name of the Developer & Location	M/s Maharashtra Airport Development Company Ltd at MIHAN, Nagpur.
2.	Date of LOA to Developer	06.11.2006
3.	Sector of the SEZ	Multi Product
4.	Weather SEZ is operational or not	Operational, dt. 01.12.2008
5.	No of Units	Operational – 45 Under implementation - 9
6.	Total Exports & import for the last 5 years (Rs. in cr.) (FY 2020-21 to 2024-25)	Export-Rs. 15, 410 Cr. Imports-Rs. 4219 Cr.
4.	Date of Notification	29.05.2007
5.	Total notified area (in Hectares)	1236.21 Hectare
7.	Name of the Co-Developer sought approval for Co-Developer status	M/s. Yotta Data Services Private Limited
8.	Details of Infrastructure facilities/ authorized operations to be undertaken by the co-developer	Development of Infrastructure Facilities, Utilities, Security Systems, Storm drainage & Sewage disposal, HVAC systems, Landscaping & Water bodies for development of plots to SEZ unit, Construction of Buildings & related infrastructure for IT-ITES units, Datacenter units with associated infrastructure and undertaking other default authorized operation as per MOC&I Instruction No. 50 dated 15.03.2010
9.	Total area (in Hectares) on which activities will be performed by the co-developer	9789 Sq. Mtr. (2.419 Acres)

10.	Proposed investment by the Co-developer Rs. in Cr.	4.9136 Crores
11	Net worth of the Co-developer (Rs. in Cr.)	169.89 Crores
12	Date of the Co-developer agreement has been entered (a) into between the developer and the codeveloper	28.04.2025
13	(a) If yes, whether a copy of this agreement (b) has been enclosed with this application form	Yes Yes

Recommendation by DC, MIHAN SEZ:

The request of M/s Yotta Data Services Private Limited, for Co-Developer status in M/s Maharashtra Airport Development Company Ltd (MIHAN SEZ), at Plot No. 32, Sector-18 at MIHAN SEZ, Nagpur, has been recommended, in terms of Section 3 (11) of SEZ Act 2005 & Rule 3-A of SEZ Rules 2006 and forwarded for consideration of the BoA.

Agenda item no. 131.13:

Request for setting up of new SEZ [2 proposal 131.13 (i) - 131.13 (ii)]

Relevant provisions under the SEZ law: -

Rule 5. Requirements for establishment of a Special Economic Zone.

(1) The Board may approve as such or modify and approve a proposal for establishment of a Special Economic Zone, in accordance with the provisions of sub-section (8) of section 3, subject to the requirements of minimum area of land and other terms and conditions indicated in sub-rule (2).

(2) The requirements of minimum area of land for a class or classes of Special Economic Zone in terms of subsection (8) of section 3 shall be the following, namely:

(a) A Special Economic Zone or Free Trade Warehousing Zone other than a Special Economic Zone for Information Technology or Information Technology enabled Services, Biotech or Health (other than hospital) service, shall have a contiguous land area of fifty hectares or more:

Provided that in case a Special Economic Zone is proposed to be set up in the States of Assam, Meghalaya, Nagaland, Arunachal Pradesh, Mizoram, Manipur, Tripura, Himachal Pradesh, Uttarakhand, Sikkim, Goa or in a Union territory, the area shall be twenty-five hectares or more.

Provided further that where a Special Economic Zone is exclusively set up for manufacturing of semiconductors or electronic components, the contiguous land area shall be ten hectares or more.

Explanation. - For the purposes of this proviso, the electronic components include display module sub-assembly, camera module sub-assembly, battery sub-assembly, various types of other module sub-assemblies, printed circuit board, li-ion cells for batteries, mobile and information technology hardware components, hearables and wearables.

(b) There shall be no minimum land area requirement for setting up a Special Economic Zone for Information Technology or Information Technology enabled Services, Biotech or Health (other than hospital) service, but a minimum built up processing area requirement shall be applicable, based on the category of cities, as specified in the following Table, namely:

<i>SL.No.1</i>	<i>Category of cities as per Annexure IV A</i>	<i>Minimum built up area requirement</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>1.</i>	<i>Category 'A'</i>	<i>1,00,000 sq mts</i>
<i>2.</i>	<i>Category 'B'</i>	<i>50,000 sq mts</i>

3.	Category 'C'	25,000sq mts
<p>(c) <i>The minimum processing area in any Special Economic Zone cannot be less than fifty per cent. of the total area of the Special Economic Zone.</i></p> <p>(d) <i>All existing notified Special Economic Zone shall be deemed to be a multi-sector Special Economic Zone.</i></p> <p><i>Explanation. For the purpose of this clause, a "multi-sector Special Economic Zone" means a Special Economic Zone for more than one sector where Units may be setup for manufacture of goods falling in two or more sectors or rendering of services falling in two or more sectors or any combination thereof including trading and warehousing.</i></p> <ul style="list-style-type: none"> • Rule 7. Details to be furnished for issue of notification for declaration of an area as Special Economic Zone. – <p><i>(1) The Developer shall furnish to the Central Government, particulars required under sub-section (1) of section 4 with regard to the area referred to in sub-section (2) or sub-section (4) of section 3 (hereinafter referred to as identified area), with a certificate from the concerned State Government or its authorized agency stating that the Developer(s) have legal possession and irrevocable rights to develop the said area as SEZ and that the said area is free from all encumbrances:</i></p> <p><i>Provided that where the Developer has leasehold rights over the identified area, the lease shall be for a period not less than twenty years.</i></p> <p><i>Provided further that the Board may relax the condition of encumbrance free area, in cases where the area is mortgaged or leased to the Central Government or State Government, or their authorized agency on mortgage or for lease, for reasons to be recorded in writing.</i></p>		

131.13 (i) Proposal of M/s. CG Semi Private Limited seeking Formal Approval for setting up of Multi-Sector Special Economic Zone at Plot No.974 to 978, Sanand-II GIDC, Industrial Estate, Village Hirapur, Tahsil Sanand, District Ahmedabad, Gujarat over an area of 11.541 Ha

Jurisdictional SEZ – Kandla SEZ (KASEZ)

Brief facts of the case:

M/s. CG Semi Private Limited is seeking Formal Approval for setting up of SEZ for manufacturing of Semiconductors or electronic components at Plot No.974 to 978, Sanand-II GIDC, Industrial Estate, Village Hirapur, Tahsil Sanand, District Ahmedabad, Gujarat over an area of 11.541 Ha

The prescribed documents for setting up of new SEZ for the consideration of the BoA and the status thereof are as follows: -

S. N.	Condition/Documents required	Status
A.	Documents required for setting up of SEZ in terms of Rule 3 of SEZ Rules, 2006:	
(i)	Completed Form A (with enclosures) <ul style="list-style-type: none"> a. Total Proposed Investments: b. In case of FDI amount & Source of origin: c. Proposed Employment (in Nos.): d. Proposed Exports (in US\$): 	<p>Yes, Provided Rs. 2149.847 crore</p> <p>Renesas Electronics America Inc.- Rs.46.66 Crore and Star Microelectronics (Thailand) Public co. Ltd – Rs. 6.22 Crore.</p> <p>1911 over 5 yrs (both direct and indirect)</p> <p>733.8713 Crore over 5 yrs</p>
(ii)	DC's Inspection Report	Yes, Provided. Proposed area found to be contiguous.
(iii)	State Government's recommendation	Yes, Provided. Received from Department of Science and Technology, Govt of Gujarat

(iv)	Recommendation for National Security Clearance (NSC) from Ministry of Home Affairs as per Rule 3 of SEZ Rules, 2006	Self-Declaration cum Undertaking provided.
B.	Minimum area requirements in terms of Rule 5 of SEZ Rules, 2006: Fulfilment of minimum land area requirement in terms of the Rule 5 of the SEZ Rules, 2006 (50 hectares)	Yes, (11.541 Ha Land in possession).
C.	Details to be furnished for issue of notification for declaration of an area as SEZ in terms of Rule 7 of SEZ Rules, 2006:	
	Certificate from the concerned State Government or its authorized agency stating that the Developer(s) have;	
(i)	Legal possession	Yes, Provided, As per Joint Inspection Report, the Developer is in possession of 11.541 hectare land from Gujarat Industrial Development Corporation (GIDC) under agreement executed on 11.03.2024 for a period of 99 years.
(ii)	Irrevocable rights to develop the said area as SEZ	Yes, Provided
(iii)	that the said area is free from all encumbrances	M/s. CG Semi Private Limited, vide letter dated 08.08.2025 informed following steps taken to obtain the subsidy from Government and land mortgage: i. The Fiscal Support Agreement between CG Semi Private Limited & the Central Government was executed in 17.01.2025 ii. A Trust and Retention Account Agreement involving CG SEMI Private Limited, the Central Government, the State Government and the Project Banker is currently in progress and is expected to be executed by the end of August 2025.

		iii. By End of September 2025, the Land will be mortgaged to the Government, and the necessary charge will be created. Additionally, the Government funds are scheduled to be sanctioned to us by October 2025.
(iv)	Where the Developer has leasehold right over the identified area, the lease shall be for a period not less than twenty years	Yes, Provided
(v)	The identified area shall be Contiguous, Vacant and No public thoroughfare	The physical inspection report suggests that the proposed notification area is contiguous and no public thoroughfare. And as per the definition of 'vacant land' defined in SEZ Rule 2(zf), the area is vacant.

Recommendation of DC:

DC, KASEZ has recommended the proposal for Formal approval i.r.o. M/s. CG Semi Private Limited and forwarded for consideration of BoA.

131.13(ii) Request of M/s. Kaynes Semicon Private Limited Seeking Formal Approval for setting up of Multi-Sector Special Economic Zone at plot no 992-996 + 998 -1000, Sanand-II Industrial Estate, Sanand, Ahmedabad, Gujarat over an area of 18.44 Ha

Jurisdictional SEZ – Kandla SEZ (KASEZ)

Brief facts of the case:

M/s. Kaynes Semicon Pvt. Ltd. is seeking Formal Approval for setting up of SEZ for semiconductor manufacturing and Packaging at Sanand, Ahmedabad, Gujarat over an area of 18.44 Ha.

The prescribed documents for setting up of new SEZ for the consideration of the BoA and the status thereof are as follows: -

S. N.	Condition/Documents required	Status
A.	Documents required for setting up of SEZ in terms of Rule 3 of SEZ Rules, 2006:	
(i)	Completed Form A (with enclosures) a. Total Proposed Investments: b. In case of FDI amount & Source of origin: c. Proposed Employment (in Nos.): d. Proposed Exports (in US\$):	Yes, provided Rs. 681.21 crore Not Applicable 2020 4087 Cr.
(ii)	DC's Inspection Report	Yes, Provided. Proposed area found to be contiguous.
(iii)	State Government's recommendation	Yes, Provided. Received from Department of Science and Technology, Govt of Gujarat
(iv)	Recommendation for National Security Clearance (NSC) from Ministry of Home Affairs as per Rule 3 of SEZ Rules, 2006	Self-Declaration cum Undertaking provided.
B.	Minimum area requirements in terms of Rule 5 of SEZ Rules, 2006:	Yes, (18.44 Ha Land in possession).

	Fulfilment of minimum land area requirement in terms of the Rule 5 of the SEZ Rules, 2006 (50 hectares)	
C.	Details to be furnished for issue of notification for declaration of an area as SEZ in terms of Rule 7 of SEZ Rules, 2006:	
	Certificate from the concerned State Government or its authorized agency stating that the Developer(s) have;	
(i)	Legal possession	Yes, Provided, As per Joint Inspection Report, the Developer is in possession of 18.44 hectare land from Gujarat Industrial Development Corporation (GIDC) under agreement executed on 60.02.2025 for a period of 99 years.
(ii)	Irrevocable rights to develop the said area as SEZ	Yes, Provided
(iii)	that the said area is free from all encumbrances	M/s. Kaynes Semicon Private Limited vide letter dated 19.08.2025 informed the following: To secure the public funds disbursed as subsidies and to safeguard the interests of the governmental grantors against unforeseen circumstances, including but not limited to the cessation of the Project, it is proposed that a pari passu charge shall be created over all assets of the Project, including the aforementioned leasehold property Further, the creation, perfection, and enforcement of this security interest shall be governed by and memorialized in a Fiscal Support Agreement (FSA), a Security Trustee Agreement (STA), and a Deed of Hypothecation (DoH). It is anticipated that these agreements will be executed by October 2025
(iv)	Where the Developer has leasehold right over the identified area, the	Yes, Provided

	lease shall be for a period not less than twenty years	
(v)	The identified area shall be Contiguous, Vacant and No public thoroughfare	The physical inspection report suggests that the proposed notification area is contiguous and no public thoroughfare. And as per the definition of 'vacant land' defined in SEZ Rule 2(zf), the area is vacant.

Recommendation of DC:

DC, KASEZ has recommended the proposal for Formal approval i.r.o. M/s. M/s. Kaynes Semicon Private Limited and forwarded for consideration of BoA.

Agenda Item No. 131.14:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [1 proposal – 131.14 (i)]

Rule position:

In terms of the Rule 5(2) regarding requirements of minimum area of land for an IT/ITES SEZ: -

(b) There shall be no minimum land area requirement for setting up a Special Economic Zone for Information Technology or Information Technology enabled Services, Biotech or Health (other than hospital) service, but a minimum built up processing area requirement shall be applicable, based on the category of cities, as specified in the following Table, namely: –

TABLE

Sl. No. (1)	Categories of cities as per Annexure IV-A (2)	Minimum built-up processing Area (3)
1.	Category 'A'	50,000 square meters
2.	Category 'B'	25,000 square meters
3.	Category 'C'	15,000 square meters

(c) The minimum processing area in any Special Economic Zone cannot be less than fifty per cent. of the total area of the Special Economic Zone.

In terms of the Rule 11 B regarding Non-processing areas for IT/ITES SEZ:

(1) Notwithstanding anything contained in rules, 5,11,11A or any other rule, the Board of Approval, on request of a Developer of an Information Technology or Information Technology Enabled Services Special Economic Zones, may, permit demarcation of a portion of the built-up area of an Information Technology or Information Technology Enabled Services Special Economic Zone as a non-processing area of the Information Technology or Information Technology Enabled Services Special Economic Zone to be called a non-processing area.

(2) A Non-processing area may be used for setting up and operation of businesses engaged in Information Technology or Information Technology Enabled services, and at such terms and conditions as may be specified by the Board of Approval under sub-rule (1),

(3) A Non-processing area shall consist of complete floor and part of a floor shall not be demarcated as a non-processing area.

(4) There shall be appropriate access control mechanisms for Special Economic Zone Unit and businesses engaged in Information Technology or Information Technology Enabled Services in non-processing areas of Information Technology or Information Technology Enabled Services Special Economic Zones, to ensure adequate screening of movement of persons as well as goods in and out of their premises.

(5) Board of Approval shall permit demarcation of a non-processing area for a business engaged in Information Technology or Information Technology Enabled Services Special Economic Zone, only after repayment, without interest, by the Developer, –

(i) tax benefits attributable to the non-processing area, calculated as the benefits provided for the processing area of the Special Economic Zone, in proportion of the built up area of the non-processing area to the total built up area of the processing area of the Information Technology or Information Technology Enabled Services Special Economic Zone, as specified by the Central Government.

(ii) tax benefits already availed for creation of social or commercial infrastructure and other facilities if proposed to be used by both the Information Technology or Information Technology Enabled Services Special Economic Zone Units and business engaged in Information Technology or Information Technology Enabled Services in non-processing area.

(6) The amount to be repaid by Developer under sub-rule (5) shall be based on a certificate issued by a Chartered Engineer.

(7) Demarcation of a non-processing area shall not be allowed if it results in decreasing the processing area to less than fifty per cent of the total area or less than the area specified in column (3) of the table below:

TABLE

Sl. No. (1)	Categories of cities as per Annexure IV-A (2)	Minimum built-up processing Area (3)
1.	Category 'A'	50,000 square meters
2.	Category 'B'	25,000 square meters
3.	Category 'C'	15,000 square meters

(8) The businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall not avail any rights or facilities available to Special Economic Zone Units.

(9) No tax benefits shall be available on operation and maintenance of common infrastructure and facilities of such an Information Technology or Information Technology Enabled Services Special Economic Zone.

(10) The businesses engaged in Information Technology or Information Technology Enabled Services Special Economic Zone in a non-processing area shall be subject to provisions of all Central Acts and rules and orders made thereunder, as are applicable to any other entity operating in domestic tariff area.

- Consequent upon insertion of Rule 11 B in the SEZ Rules, 2006, Department of Commerce in consultation with Department of Revenue has issued Instruction No. 115 dated 09.04.2024 clarifying concerns/queries raised from stakeholders regarding Rule 11B.
- Further, as per the directions of the BoA in its 120th meeting held on 18.06.2024, there shall be a clear certification of Specified Office and the Development Commissioner that the Developer has refunded the duty as per the provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09th April, 2024 issued by DoC. Accordingly, DoC vide letter dated 27.06.2024 has issued one such Certificate to be provided by Specified Officer and Countersigned by Development Commissioner.
- Moreover, in the 122nd meeting of the BoA held on 30th August, 2024, the Board directed all DCs to ensure the implementation of the checklist (formulated by DoC and DoR) for all the cases including the past cases.

131.14(i) Request of M/s. Mindspace Business Parks Private Limited, developer of IT/ITES SEZ at Plot No. 03, Kalwa TTC MIDC Industrial Area, MIDC, Airoli (E), Navi Mumbai, Maharashtra - Proposal demarcation of built-up Processing Area admeasuring '26,092.30 Sqmt. into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024.

Jurisdictional SEZ - SEEPZ- SEZ

Facts of the case:

S. No.	Particulars	Details			
1.	Name and address of the Developer	M/s. Mindspace Business Parks Private Limited, at Plot No. 03, Kalwa TTC MIDC Industrial Area, MIDC, Airoli (E), Navi Mumbai, Maharashtra			
2.	Letter of Approval No. and date	F.2/94/2005-EPZ dated 23.10.2006			
3.	Date of Notification	2 nd November, 2007			
4.	Name of the Sector of SEZ for which approval has been given	IT/ITES			
5.	Total Notified Area of SEZ	17.80 Hectare Area			
6.	Total Area of notified by MoC&I– i) Processing Area ii) Non Processing Area	17.69 Hectare Area 0.11 Hectare Area			
7.	Details of Built-up Area (BUA): i) No. of towers with built-up area of each tower (in sq mtrs) as per following table;	Sr. No.	Bldg No. / Tower Nos.	Total No. of floors	BUA as per Approved plan sq mtrs.
		1.	1	Stilt +3 Parking + 8 Office Floors	45,300.85
		2.	2	Stilt +3 Parking + 8 Office Floors	42,775.99
		3.	3	Stilt +3 Parking + 8 Office Floors	45,059.51

		4.	4	Stilt + 3 Parking + 8 Office Floors	46,267.24
		5.	5&6	Stilt + 2 Parking + 8 Office Floors	98,408.74
		6.	7	Stilt + 3 Parking + 8 Office Floors	45,659.82
		7.	8	Stilt + 7 Office Floors	27,341.68
		8.	9, 11 & 12	Stilt + 1 Parking + 8 Office Floors	1,09,041.14
		9.	10	Stilt + Parking + 8 Office Floors	48,257.58
		10.	14	Stilt + 8 Office Floors	38,262.24
		Total			5,46,374.79
		Details of Built up Area already demarcated in the 123rd BOA Meeting held on 04.10.2024 as NPA is as below:			
		i. Bldg No.03- total built up area - 45,059.51 sq mtrs (NPA-5,939.19 sq mtrs) ii. Bldg No. 08- total Built up area - 27,341.68 sq mtrs (NPA-6,491.73 sq mtrs) iii. Bldg No. 09- Total Built up area – 38,408.96 sq mtrs (NPA-3,253.32 sq mtrs) iv. Bldg No. 10-total built up area – 48,257.58 sq mtrs (NPA-25,178.87 sq mtrs) v. Bldg No. 14-total built up area – 38,262.24 sq mtrs (NPA-10,083.09 sq mtrs)			
8.	Total Built up Area (BUA)	i. Processing Area = 4,95,428.59 sq mtrs of total 5,46,374.79 sq mtrs. ii. Non Processing Area = 50,946.20 sq mtrs			
9.	Total number of floors in Bldg wherein	Sr. No.	Bldg No. and Area		

	demarcation of NPA is proposed:	1.	Bldg No. 4 – 1st, 2nd, 4th and 5th Office Floors (Total BUA of Bldg No. 4 is 46,267.24 sq mtrs)	
		2.	Bldg No. 8 – 3rd and 4th Office Floors (Total BUA of Bldg No. 4 is 27,341.68 sq mtrs wherein the area of 6,491.73 sq. mtrs. had already been approved for NPA demarcation by BOA)	
		3.	Bldg No. 9 – 7th and 8th Office Floors (Total BUA of Bldg No. 4 is 38,408.96 sq mtrs wherein the area of 3,253.32 sq. mtrs. had already been approved for NPA demarcation by BOA)	
10.	Total number of floors proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	Sr. No.	Building No.	No. of floors
		1.	Bldg No. 04	1st, 2nd, 4th and 5th Office Floors
		2.	Bldg No. 08	3rd and 4th Office Floors
		3.	Bldg No. 09	7th and 8th Office Floors
11.	Total Built up area proposed for demarcation of NPA for setting up of Non-SEZ IT/ITES units	Sr. No.	Building No.	Area (in sq mtrs)
		1.	Bldg No. 04	13,438.64 sq mtrs
		2.	Bldg No. 08	6,951.02 sq mtrs
		3.	Bldg No. 09	5,702.64 sq mtrs
		Total		26,092.30 sq mtrs
12.	Total Built up area already applied / approved for demarcation of NPA for setting up of Non SEZ IT/ITES Units in the IT/ITES SEZ	All the below proposals have been approved in 123rd BOA Meeting held on 04.10.2024.		
		i.	Bldg No.03- total built up area - 45,059.51 sq mtrs (NPA-5,939.19 sq mtrs)	
		ii.	Bldg No. 08- total Built up area - 27,341.68 sq mtrs (NPA-6,491.73 sq mtrs)	
		iii.	Bldg No. 09- Total Built up area – 38,408.96 sq mtrs (NPA-3,253.32 sq mtrs)	

		<p>iv. Bldg No. 10-total built up area – 48,257.58 sq mtrs (NPA-25,178.87 sq mtrs)</p> <p>v. Bldg No. 14-total built up area – 38,262.24 sq mtrs (NPA-10,083.09 sq mtrs)</p> <p>Total area demarcated as NPA- 50,946.20 sq. mtrs.</p>																		
13.	Total duty benefits and tax exemption availed on the built up area proposed to be demarcated as NPA, as per Chartered Accountants' Certificate (in INR)	Rs. 8, 64, 39, 396 /-																		
14.	Whether duty benefits and tax exemptions availed has been refunded and NOC from The Specified Officer has been obtained? (Please enclose NOC from The Specified Officer)	Yes, as per NDC received from SO, Mindspace, total exemptions and benefits availed and refunded is Rs. 8,64,39,395.89 /-.																		
15.	Reasons for demarcation of NPA	The Office Floors proposed for NPA demarcation are vacant due to increase in demand for SEZ Spaces. Given there is demand for Built up spaces from Non SEZ IT/ITES Clients, NPA demarcation shall help leasing out these spaces.																		
16.	Total remaining built up area (BUA);	<table border="1"> <thead> <tr> <th>Sr. No.</th><th>Building No.</th><th>Area (in sq mtrs)</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Bldg No. 1</td><td>45,300.85</td></tr> <tr> <td>2.</td><td>Bldg No. 2</td><td>42,775.99</td></tr> <tr> <td>3.</td><td>Bldg No. 3</td><td>39,120.32</td></tr> <tr> <td>4.</td><td>Bldg No. 4</td><td>46,267.24</td></tr> <tr> <td>5.</td><td>Bldg No. 5 & 6</td><td>98,408.74</td></tr> </tbody> </table>	Sr. No.	Building No.	Area (in sq mtrs)	1.	Bldg No. 1	45,300.85	2.	Bldg No. 2	42,775.99	3.	Bldg No. 3	39,120.32	4.	Bldg No. 4	46,267.24	5.	Bldg No. 5 & 6	98,408.74
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		6.	Bldg No. 7	45,659.82
		7.	Bldg No. 8	20,849.95
		8.	Bldg No. 9, 11 & 12	105,787.82
		9.	Bldg No. 10	23,078.71
		10.	Bldg No. 14	28,179.15
		Total		4,95,428.59
17.	Whether total remaining built up area fulfils the minimum built up area requirement as per rule 5 of SEZ Rules 2006?	Yes		
18.	Purpose and usage of such demarcation of NPA	For leasing to Non-SEZ IT/ ITES Clients		

The following requisite documents have been submitted:

- i. Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area and recommendation of DC, SEEPZ-SEZ.
- ii. Chartered Engineer Certificate dated 10.05.2025 of Shri Santosh K. Singh, Chartered Engineer has been provided in respect of proposed demarcation of built-up area. Additionally, Chartered Accountant Certificate dated 07.08.2025 of Shri Ashish Lodha (Membership No.: 418784) has also been provided in respect of details of tax/ duty to be refunded.
- iii. 'No Dues Certificate' issued by Specified Officer vide F.No. SEEPZM-NSEZoBOAF/1/2024-CUST dated 11.08.2025 mentioned that developer has refunded Rs. 8,64,39,395.89 in r/o said demarcation. Accordingly, 'No Dues Certificate' has been issued subject to the following condition:

Developer has paid the provisional duty for general scrap generated from 7th and 8th office floors in building no 9. Developer will pay the differential duty, if any, arise from said general scrap after its weighment.
- iv. Certificate of Specified Officer in prescribed format, confirming refund of duty as per provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09.04.2024 duly countersignature of DC, SEEPZ.
- v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, SEEPZ-SEZ.
- vi. An Undertaking from the SEZ Developer to the effect that they shall pay the differential / short paid / non-paid duty / tax benefits, if so determined at a later date on being demanded by the department or any statutory authority

without any demur or protest w.r.t. demarcation of built-up area admeasuring 26,092.30 Sq.mt. into Non-Processing Area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.

Recommendation by DC, SEEPZ-SEZ:-

The Proposal of M/s. Mindspace Business Parks Private Limited, developer of IT/ITES SEZ at Plot No. 03, Kalwa TTC MIDC Industrial Area, MIDC, Airoli (E), Navi Mumbai, Maharashtra - Proposal demarcation of built-up Processing Area admeasuring '26,092.30 Sqmt. into Non- Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024, has been recommended and forwarded for consideration of BoA.