No. K-43016/12/2025-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)
***

Vanijya Bhawan, New Delhi
Dated the 17th November, 2025

OFFICE MEMORANDUM

Subject: 134th 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 10th November, 2025 & 14th November, 2025 on the subject cited above and to enclose herewith the **Supplementary Agenda for the 134th meeting of the BoA for SEZs** scheduled to be held on **20th November, 2025 at 02:30 PM** in MEPZ, Chennai under the Chairmanship of Commerce Secretary, Department of Commerce in **Hybrid Mode.**

2. The Supplementary Agenda for the 134th meeting of the BoA 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. The weblink of the meeting will be shared separately in due course of time.

17/11/25.

(Prateek Bajpai)
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, Bhubaneshwar – 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:- PPS to CS / PPS to AS(AB) / PS to JS (VA)/ Sr.PPS to Dir (GP).

Supplementary Agenda for the 134th meeting of the Board of Approval for Special Economic Zones (SEZs) to be held on 20th of November, 2025

Agenda Item No. 134.9:

Request for extension of LoA of SEZ Unit [1 proposal – 134.9(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.

134.9(i) Request of M/s. Fishin India Private Limited in ELCOT SEZ at Gangaikondan, Tirunelveli, Chennai for the Extension of the Letter of Approval (LOA) for further period of one year i.e. 11.12.2026.

Jurisdictional SEZ – Madras EPZ-SEZ

Facts of the case:

1.	Name of the Application	M/s. Fishin' India Private Limited
2.	Address	Plot No. 19 & 20, ELCOT SEZ, Gangaikondan, Tirunelveli - 627352
3.	Original LoA details	LOA No.8/2/2022/ELCOT-Gangaikondan-SEZ dated 12.12.2022
4.	Nature of business of the Unit	"Seafood Processing Plant" i. Frozen fish H&G ii. Fin fish fillets
	No. of Extension	01
5.	Existing validity of LOA is up to	11.12.2025
6.	Previous LOA extension details	1st Extension from 12.12.2023 to 11.12.2025 (two years)
7.	Request	One-year extension of validity of LoA up to 11.12.2026

Since unit has not completed the two-thirds of activities, the approval of BoA requires for extension of LoA validity for one year upto 11.12.2026.

Present Progress:

a. Details of Business plan:

S. No.	Type of Cost	Proposed Investment (Rs. In crores)
1	Proposed cost of Investment for Land and Building	24.4
2	Proposed cost of Plant and Machinery	40.16
3	Proposed cost of Investment for Working Capital and pre-operating expenses	13.86
	Total project cost	78.42

b. Incremental Investment made so far and incremental investment since last extension:

S. No.	Type of Cost	Total investment made (In Rs. Crores) till date
1.	ELCOT Land Lease	6.71
2.	Professional Fees/ Legal Fees	1.45
3.	ELCOT Land Development and Maintenance	0.14
4.	Site Expense	0.01
5.	Consulting Expense	0.1
6.	Testing Charges/ Government Expenses	0.03
	Total	**8.43**

c. Details of progress till date:

S.No	Particular	% of completion	Comments	Tentative Timeline
1.	Layout Design Finalization	100	Layout completed as per best practices, ensuring hygiene, scalability, and regulatory compliance	Completed
2.	Engineering CE Certificate	100	Chartered Engineers have certified all layouts and engineering drawings, meeting statutory standards.	Completed
3.	Soil Testing	100	Detailed soil analysis done; soil suitable for civil and effluent projects.	Completed
4.	Domestic and International Vendors for Machinery	100	Qualified machinery suppliers from India and abroad finalized.	Completed
5.	Groundbreaking Ceremony Conducted	100	Inaugural event organized, marking the start of project construction activities.	Completed
6.	Dedicated Senior Civil Engineer Engaged	100	Experienced professional engaged to supervise civil works and maintain quality.	Completed
7.	PO for Procurement and Vendor Engagement	80	Vendor finalization done. Technical and commercial assessments complete. Purchase orders to be placed shortly.	1st week of Nov 2025

8.	Statutory & Regulatory Approvals	50	Registered with Tamil Nadu Single Window Portal. Environmental, food safety, and building clearances under process	Oct 2026
9.	Funding & Institutional Registration	50	Discussions with multiple banks in progress. Registration done on NFDP for eligibility under govt. schemes.	Feb 2026
10.	International Machinery & Equipment Orders	45	Key orders for processing lines, cold storage, waste systems initiated. Shipments planned in sync with construction.	July 2026
11.	SEZ Legal & Operational Documentation	40	SEZ BLUT Bond and GST completed, and ICEGATE registration is under progress	Feb 2026
12.	Active Civil Works	5	Foundation, utilities are underway. Supervised daily for quality and schedule adherence.	Nov 2026

Achievements :

- **Layout Design Finalization**: The plant layout has been meticulously crafted, incorporating global best practices for optimal space utilization, hygienic workflow separation, and future scalability for aquaculture processing. The design reflects feedback from technical consultants and complies with MEPZ standards for food safety.
- **Engineering CE Certificate Obtained**: The core engineering plans and installations have been certified by recognized Chartered Engineers. This certification ensures adherence to international structural and safety norms, adds credibility for overseas machinery procurement, and was essential for statutory clearance during initial setup.
- **Soil Testing Completed**: Comprehensive soil analysis has been carried out and results confirmed suitability for both heavy civil structures and effluent treatment systems, de-risking the project from foundational failures and supporting robust facility construction.
- **Finalization of Domestic and International Machinery Vendors**: Comprehensive market evaluation has led to identification and onboarding of qualified machinery suppliers, both domestic and international. The list includes reputed names known for advanced aquaculture processing equipment, ensuring seamless integration and support for future scalability.

- **Groundbreaking Ceremony Conducted**: The formal groundbreaking event marked commencement of construction activities, reaffirming company commitment and engaging stakeholders including local authorities, community representatives, and key vendors.
- **Senior Civil Engineer Engaged**: A veteran civil engineer has been appointed specifically to supervise all civil works, guaranteeing project management excellence and continuous monitoring. This has helped in maintaining high construction quality and expedited issue resolution on site.

Detailed reasons for delay:

1. **Post Operational Challenges:** Although the peak of the COVID-19 pandemic has passed, its ripple effects continue to affect global and local supply chains, labour availability, and logistical coordination. These residual challenges have disrupted our ability to mobilize construction resources and initiate groundwork as scheduled.
2. **Seasonal Availability of Raw Materials:** As the plant's operational design is closely tied to the seasonal harvest of specific seafood varieties, fluctuations in raw material availability have necessitated a reassessment of timelines. We aim to align construction with seasonal cycles to ensure long-term sustainability and efficiency of operations. Recent Revisions in U.S
3. **Tariff Policies:** Changes in U.S. import/export tariffs—particularly those affecting seafood and related equipment—have introduced unexpected financial and procurement uncertainties. We are currently evaluating these revisions to assess their long-term impact on sourcing of raw material, machinery, packaging materials, and other essential infrastructure components.

Activities under Pipeline:

- Procurement and Vendor Engagement: Comprehensive negotiations with selected domestic and international machinery vendors have led to vendor finalization. after detailed technical and commercial assessment. Orders for key processing equipment and automation systems will be placed shortly. This confirms clear progress towards starting production

- International Machinery and Equipment Orders: The company has initiated procurement of advanced seafood processing lines, cold storage units, and waste management technology from overseas suppliers. Key orders have already been placed, with shipment dates coordinated closely with project milestones to match project construction, reducing delays in installation.

- Statutory and Regulatory Approvals: Successful registration of the company under the Tamil Nadu Single Window System and all required permissions such as environmental clearances, food safety certifications, and building permits are being actively pursued and in progress.
- Active Civil Works: Onsite civil construction has commenced, focusing on foundational structures, utility installation, and internal road development. Activities are supervised by a dedicated senior civil engineer for continuous quality assurance and efficient timeline management. Core buildings and infrastructure supporting seafood processing and storage are progressing in parallel with utility works to optimize resource mobilization.
- SEZ-Related Legal and Operational Documentation: Processes for completing SEZ BLUT Bond-cum-Legal Undertaking, SEZ GST registration, and ICEGATE.SEZ registration are ongoing. The company is also handling all compliance paperwork needed for customs, tax, and setting up bonded facilities, so the site will be ready for aquaculture processing and export activities as soon as construction is finished.
- Funding and Institutional Registration: The company is actively engaged in preliminary discussions with multiple banking institutions to secure project funding, ensuring liquidity for timely procurement and construction phases. The company has also completed registration on the National Fisheries Development Board (NFDB) portal, positioning itself to benefit from government-led fisheries sector initiatives and financial support schemes, thereby strengthening the financial foundation for sustainable growth and operational resilience.

Recommendation by DC, MEPZ SEZ:

The Development Commissioner, MEPZ, Chennai has recommended for extension of the LoA for 1 year i.e. upto 11.12.2026.

Agenda Item No. 134.10:

Request for extension of Formal approval of SEZ [1 proposal –134.10(i)]

Rule position: Rule 6 (2) of the SEZ Rules, 2006: -

a. *The letter of approval of a Developer granted under clause (a) of sub-rule (1) (Formal Approval) shall be valid for a period of three years within which time at least one unit has commenced production, and the Special Economic Zone become operational from the date of commencement of such production.*

Provided that the Board may, on an application by the Developer or Co-Developer, as the case may be, for reasons to be recorded in writing extend the validity period.

Provided further that the Developer or Co-developer as the case may be, shall submit the application in Form C1 to the concerned Development Commissioner as specified in Annexure III, who, within a period of fifteen days, shall forwarded it to the Board with his recommendations.

b. *The letter of approval of a Developer granted under clause (b) of sub-rule (1) (In-principle approval) shall be valid for a period of one year within which time, the Developer shall submit suitable proposal for formal approval in Form A as prescribed under the provisions of rule 3:*

Provided that the Board may, on an application by the Developer, for reasons to be recorded in writing, extend the validity period:

Provided further that the Developer shall submit the application in Form C2 to the concerned Development Commissioner, as specified in Annexure III, who, within a period of fifteen days, shall forward it to the Board with his recommendations.

134.10(i) Proposal of Department of Trade & Commerce, Government of Arunachal Pradesh for setting up Multi Sector SEZ in the State of Arunachal Pradesh for extension of the validity period of the Formal approval for a further period of one year from 22.09.2025 to 21.09.2026.

Jurisdictional SEZ: Falta SEZ (FSEZ)

Facts of the Case:

Name of the Developer	Department of Trade & Commerce, Government of Arunachal Pradesh
Sector	Multi Sector SEZ
LoA Issued	23rd September, 2022
Area	30.20 Ha
Notification	30th July, 2025
Operational status	Non-operational
Location	Balinong, Changlang District, Arunachal Pradesh
Extension	The Developer was granted by BoA on 23rd September, 2022. The validity period of which was upto 22nd September, 2025. The developer has requested or further extension upto 22nd September, 2027 (2 Years). The SEZ notified dated 30th July, 2025.

Present Progress:

a. **Details of business Plan:**

Sl. No.	Description	Amount (in crore)
1	Land Cost	0.00
2	Construction Cost	75.00
	Total	**75.00**

b. **Incremental investment since last extension: -**

Sl. No.	Type of Cost	Total Investment made so far (Rs. In Crores up to October, 2023	Incremental investment (Rs. In Crores) since last extension
1	Land cost	NIL (Govt. Land)	NA
2	Material Procurement	0.00	0.00
3	Construction	0.00	0.00

	Total	0.00	0.00

c. **Details of physical progress till date**

Sl. No.	Authorized activity	% Completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall	0.00	0.00	March, 2027
2	Site development	0.00	0.00	March, 2027
3	Earth leveling	0.00	0.00	March, 2027
4	Road	0.00	0.00	March, 2027
5	Water Supply	0.00	0.00	March, 2027
6	Electrical work	0.00	0.00	March, 2027
7	Utility parking	0.00	0.00	March, 2027
8	Sewage System, CPET & Solid Waste Management	0.00	0.00	March, 2027
9	Security and Telecommunication	0.00	0.00	March, 2027
10	Other Buildings/structures	0.00	0.00	March, 2027

Detailed Reason for delay in implementation of the project: -

i. The procedural delay in transfer of land in favour of the Department of Trade and Commerce, for establishment of SEZ at Balinong, Changlang District, Arunachal Pradesh.
ii. Creating a dedicated entity/Developer Special Purpose Vehicle, to oversee the development of the export-services Enclave.
iii. Aligning Utility Trucking: for development of basic Infrastructure and ensuring the provision of essential utilizes such as approach road, power, water and telecommunications to the Enclave.

Reason for seeking extension: -

(i) Creating a dedicated entity/Developer Special Purpose Vehicle (SPV), to oversee the development of the Export-Services Enclave.
(ii) Aligning Utility Trunking: for development of basic Infrastructure and ensuring the provision of essential utilizes such as approach road, power, water and telecommunications to the Enclave.

Recommendation by DC, FSEZ:

The request of the developer Department of Trade & Commerce, Government of Arunachal Pradesh for setting up Multi Sector SEZ in the State of Arunachal Pradesh for extension of LOA for a period of one-year upto 22.09.2026, is recommended and forwarded for consideration of BoA.

Agenda Item No. 134.11:

Request for Co-Developer status [1 proposal – 134.11(i)]

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.*

134.11(i) Request of M/s EMBARKGCC Services Private Limited, Bangalore for Co-Developer status in Brigade Properties Private Limited SEZ, Bangalore

Jurisdictional SEZ – Cochin SEZ

Facts of the case:

1	Name of the Developer & Location	M/s Brigade Properties Private Limited (formerly Brooke Bond Real Estate Private Limited) Kundalahalli Village, Hobli, Krishnarajapuram, Bangalore South Taluk, Karnataka State
2	Date of LoA to Developer	31.03.2010
3	Sector of the SEZ	IT/ITeS
4	Date of Notification	07.10.2010
5	Total notified area (in Hectares)	10.72
6	Whether the SEZ is operational or not	Operational
	(i) If operational, date of operationalization	Operationalized on 01.07.2011
	(ii) No. of Units	24
	(iii) Total Exports & Imports for the last 5 years (₹ in crore)	

2020-2021		2021-2022		2022-2023		2023-2024		2024-2025	
Export	Import	Export	Import	Export	Import	Export	Import	Export	Import
1251.93	30.67	1428.11	17.90	3278.63	134.54	5687.06	125.07	6570.97	39.15

7	Name of the proposed Co-Developer	M/s EMBARKGCC Services Private Limited
8	Details of Infrastructure facilities / authorized operations to be undertaken by the Co-Developer	Development, conversion of bare shell building into warm shell buildings, lease the built-up space and to provide facility management services to IT/ITES SEZs in 5284 sq.mtr. built-up area at 8th Floor of Block C-5 Building (Firefly Block).
9	Total area (in Hectares) on which activities will be	5284 sq.mtr. built-up area

	performed by the Co-Developer	
10	Proposed investment by the Co-Developer (₹ in crore)	22.75
11	Net worth of the Co-Developer (₹ in Lakhs)	69.71
12	Date of the Co-Developer agreement	19th August 2025

Recommendation by DC, CSEZ:

The request of M/s EMBARKGCC Services Private Limited for granting Co-Developer status in Brigade Properties Private Limited SEZ, Bangalore in 5284 sq.mtr. built-up area, 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. 134.12:

Request for notification or partial/full de-notification [2 proposal 134.12(i)-134.12(ii)]

<u>Procedural guidelines on de-notification of SEZ:</u>

- 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.

134.12(i) Proposal of M/s. DLF Limited, Developer for partial de-notification of 7.1826 Ha out of 10.4813 Ha of IT/ITES SEZ at Plot No. II-F/1, Block-II-F, Action Area II, New Kolkata Township Rajarhat, Kolkata, West Bengal.

Jurisdictional SEZ – Falta SEZ (FSEZ)

Facts of the case:

M/s. DLF Limited, has requested for decrease in the SEZ area by de-notifying the area.

Name of Developer	**M/s. DLF Limited**
Location	Plot No. II-F/1, Block-II-F, Action Area II, New Kolkata Township Rajarhat, Kolkata, West Bengal.
LoA issued on (date)	F.2/43/2006-EPZ dated 16th June, 2006
Date of notification	23.06.2008
Sector	IT/ITES
Notified Area (in Hectares)	10.4813
Operational or not operational	April 2011
Area proposed for de-notification (in Hectares)	7.1826

Reasons for de-notification proposal:

It has been informed that most tenants in SEZ are multinational companies, and they perceive limited advantage of operating in SEZs post the direct tax sunset clause. Heavy restrictions/ compliance remains in place for operating in such facilities, resulting to in subdued demand for IT/ITES SEZs and rising vacancies. Post pandemic, due to government liberal relaxation to allow companies to operate work from home has further subdued the demand for IT/ITes SEZ.

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

DC, FSEZ Certification: -

a) There are no Units in the proposed de-notified of Land area of 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 SEZ shall remain contiguous even after partial de-notification of 7.1826 Ha.
d) The land details for partial de-notification and a coloured map of the SEZ showing the area being de notified, duly countersigned by DC/FSEZ has been provided.
e) The State Government has given its "No Objection "regarding the partial de-notification of the 7.1826 HA area of the SEZ.

Inspection report states that the area proposed for de-notification is vacant and post partial de-notification, SEZ will contiguous area of 3.2987 Ha with no public thoroughfare.

State Government of West Bengal vide its letter dated 15.09.2025 has conveyed its no-objection for the proposal of partial denotification and informed that any change in future use of such de-notified land shall be upon prior approval of the appropriate authority of the State Government and in adherence to all the stipulations of the State Govt.

Recommendation by DC, FSEZ:

The Proposal of M/s DLF Ltd for partial de-notification of their IT/ITES SEZ, admeasuring 7.1826 Ha (out of 10.4813 Ha) at Plot No.II-F/1, Block-II-F, Action Area-II, New Kolkata has been recommended and forwarded for the approval of BoA.

134.12(i) Proposal of M/s. Reliance Industries Limited, Jamnagar, Gujarat Developer for partial de-notification of 155.2540 Ha out of 1377.4622 Ha of Multi-product SEZ at Jamnagar, Gujarat.

Jurisdictional SEZ – Jamnagar (Reliance SEZ)

Facts of the case:

M/s. Reliance Industries Limited, has requested for decrease in the SEZ area by de-notifying the area.

Name of Developer	**M/s. Reliance Industries Limited**
Location	Jamnagar, Gujarat
LoA issued on (date)	F.2/41/2005-EPZ dated 31.03.2006, 09.05.2007
Date of notification	19.04.2006, 04.06.2007, 29.08.2007, 24.07.2013, 04.10.2013, 22.01.2015, 01.05.2025
Sector	Multi Product SEZ
Notified Area (in Hectares)	1377.4622 Ha.
Operational or not operational	YES
Area proposed for de-notification (in Hectares)	155.2540 Ha.

Reasons for de-notification proposal:

Required land in DTA area for renewable energy plant as per the long-term vision of GOI.

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

DC, Reliance Jamnagar SEZ Certification: -

a) There are no units on the area proposed to be de-notify.
b) The Developer has availed the following Tax/duty benefits under the SEZ Act/Rules:

S. No.	Duty/Tax/Benefit Type	Amount (INR)
1.	BCD	2,73,66,762
2.	CVD	2,74,33,732
3.	Education Cess on CVD	5,01,312
4.	Sec. Edu. Cess on CVD	2,50,276
5.	Education Cess on CD	10,65,015
6.	Sec. Edu. Cess on CD	5,32,492
7.	SAD	1,32,97,561
8.	Social Welfare Surcharge	9,026
9.	Export Benefits	18,853
10.	IGST	6,94,892
11.	Service Tax	7,13,90,082
12.	IGST	55,18,107
	Sub Total-1 (INR)	**14,80,78,110**
13.	**VAT**	**59,93,050**
	Stamp Duty	**3,50,04,355**
	Total (S. No 1 to 14)	**18,90,75,515/-**

All the Tax/duty benefit indicated above have been refunded by the Developer to DC satisfaction.

c) The Reliance Industries Limited, SEZ shall remain contiguous even after partial denotification of the area of 155-25-40 Hectare and shall meet the minimum land requirement prescribed for the Reliance SEZ. After partial de-notification of the area of 155-25-40 Hectares, the SEZ will hold an area of 1222-20-82 Hectares.
d) The land details for partial de-notification and colored map of the SEZ showing the area being de-notified, duly countersigned by DC, Jamnagar Reliance SEZ.
e) The State Government has issued a letter dated No. IC/INFRA/ SEZNOC/ 07364193 dated 07.11.2025 wherein the Office of the Industries Commissioner has requested the Development Commissioner to process the application of Partial De-notification for an area of 155-25-40 Hectares out of total notified 1377-46-22 Hectares of Notified SEZ of M/s. Reliance Industries Limited. The revenue department has incorporated

a condition that after the SEZ is de-notified; the applicant company will have to pay the premium amount as per the government resolution of the Revenue Department dated 30.12.2015

Inspection report signed by State revenue authorities along with SO, RJSEZ and DC, Jamnagar Reliance SEZ for proposed area for partial de-notification has been submitted.

State Government of Gujarat vide its letter dated 07.11.2025 has recommended the proposal for partial denotification of an area of 155-25-40 Hectares out of total notified 1377-46-22 Hectares of Notified SEZ of M/s. Reliance Industries Limited.

Recommendation by DC, RJSEZ:

The Proposal of **M/s. Reliance Industries Limited** for partial de-notification of their Multi Product SEZ, admeasuring 155.2540 Ha (out of 1377.4622 Ha) at Jamnagar, Gujarat has been recommended and forwarded for the consideration of the BoA.

134.12(iii) Proposal of M/s. RGA Infrastructure, Developer for partial de-notification of 1.18 Ha out of 2.77 Ha of IT/ITES SEZ at Sy. No. 31/1 Chikkankannelli Village, Varthur Hobli, Bangalore East Taluk, Bangalore, Karnataka.

Jurisdictional SEZ – Cochin SEZ (CSEZ)

Facts of the case:

M/s. RGA Infrastructure, has requested for decrease in the SEZ area by de-notifying the area.

Name of Developer	**M/s. RGA Infrastructure**
Location	Sy. No. 31/1 Chikkankannelli Village, Varthur Hobli, Bangalore East Taluk, Bangalore, Karnataka
LoA issued on (date)	5th January, 2017
Date of notification	10.02.2017 & 04.12.2018
Sector	IT/ITES
Notified Area (in Hectares)	2.77 Ha.
Operational or not operational	01.06.2017
Area proposed for de-notification (in Hectares)	1.18 Ha.

Reasons for de-notification proposal:

After demarcation of the portion of the said building as Non-processing Area under Rule 11 B of SEZ Rules 2006, in spite of all their efforts, the Developer could not lease out the space to any clients. considering the practical issues, the management decided to de-notify the land area of 1.18 Ha where the said building is located.

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

DC, CSEZ Certification: -

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

(i) The Developer has refunded an amount of Rs.1,27,484/- (Rupees One lakh twenty-seven thousand four hundred eighty four only) towards tax/duty exemptions availed for the area proposed for de-notification.

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

h) The SEZ shall remain contiguous even after de-notification of the area of 1.18 Ha and the net area of the SEZ after de-notification shall be 1.59 Ha. The total Built-up area of the SEZ after de-notification will be 104708.49 sq.mtr.
i) The land details for de-notification and a coloured map of the SEZ showing the area being de-notified duly countersigned by DC.
j) The State Government has given its "No Objection" regarding de-notification of the above stated area of the SEZ.

Certificate of inspection signed by State revenue authority and DC, CSEZ for proposed area for partial de-notification has been submitted.

State Government of Karnataka vide its letter dated 10.10.2025 has recommended the proposal for partial denotification and informed that de-notified land will be utilized towards creation of IT infrastructure (non SEZ), which would sub-serve the objective of the SEZ and this land will conform to the land use/master plan of the Govt.

Recommendation by DC, CSEZ:

The Proposal of M/s RGA Infrastructure for partial de-notification of their IT/ITES SEZ, admeasuring 1.18 Ha (out of 2.77 Ha) at Sy. No. 31/1 Chikkankannelli Village, Varthur Hobli, Bangalore East Taluk, Bangalore, Karnataka. After de-notification of the proposed land the balance area of SEZ i.e. 1.59 Ha shall remain contiguous.

Agenda Item No. 134.13:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [3 proposals – 134.13(i) – 134.13(iii)]

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.

134.13(i) Request of M/s DLF Info City Chennai Limited, Developer at Shivaji Gardens, Ramapuram Chennai, Tamil Nadu, for demarcation of SEZ Processing Built-up area (10,123.98 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, amended in 2023 -reg.

Jurisdictional SEZ: Madras EPZ (MEPZ)

Facts of the Case:

<table>
<tr><th>Sl.No.</th><th>Particulars</th><th colspan="2">Details</th></tr>
<tr><td>1</td><td>Name of the Developer</td><td colspan="2">DLF Info City Chennai Limited</td></tr>
<tr><td></td><td>Address of SEZ</td><td colspan="2">DLF Info City Chennai Limited, 1/124, Shivaji Gardens, Manapakkam, Mount Poonamallee Road, Ramapuram, Chennai-600 089.</td></tr>
<tr><td>2</td><td>Letter of Approval & Date</td><td colspan="2">LOA No. F.2/124/2005-EPZ dt 22.6.2006</td></tr>
<tr><td>3</td><td>Date of Notification</td><td colspan="2">16.11.2006, 19.03.2007, 02.02.2008 & 20.02.2009</td></tr>
<tr><td>4</td><td>Name of the sector of SEZ for which approval has been given</td><td colspan="2">IT / ITES</td></tr>
<tr><td>5</td><td>Total Notified Area of Special Economic Zone (in Hectares)</td><td colspan="2">15.6508 hectares</td></tr>
<tr><td>6</td><td>Total area of –
(i) Processing Area
(ii) Non-Processing Area</td><td colspan="2">Land Area: 15.3355 Hectares
Land Area: 0.31524 Hectares</td></tr>
<tr><td rowspan="18">7</td><td rowspan="18">Details of Built-up area:

(i) No. of towers with built-up area of each tower (in square meter)</td><td>Block No.</td><td>BUA (Sq. Mtr)</td></tr>
<tr><td>Block-1A</td><td>32,552.02</td></tr>
<tr><td>Block-1B</td><td>31,786.86</td></tr>
<tr><td>Block-1C</td><td>40,413.13</td></tr>
<tr><td>Basements (1A,1B,1C)</td><td>50,525.62</td></tr>
<tr><td>LT Panel Rm</td><td>732.80</td></tr>
<tr><td>Block-7</td><td>41,299.12</td></tr>
<tr><td>Block-5</td><td>57,916.31</td></tr>
<tr><td>Block-10</td><td>66,299.78</td></tr>
<tr><td>Block-9</td><td>1,05,643.87</td></tr>
<tr><td>Block-4</td><td>24,858.07</td></tr>
<tr><td>Block-3</td><td>1,02,223.44</td></tr>
<tr><td>Basements (3,4,5,7,9,10)</td><td>1,77,413.79</td></tr>
<tr><td>Block-8</td><td>34,991.93</td></tr>
<tr><td>Basements</td><td>10,705.27</td></tr>
<tr><td>Block-2</td><td>38,826.89</td></tr>
<tr><td>Basements</td><td>16,498.80</td></tr>
<tr><td>Block-14 (GIS)</td><td>1,989.45</td></tr>
</table>

<table>
<tr><td></td><td></td><td><table>
<tr><td>Block-15</td><td>3,642.63</td></tr>
<tr><td>Block-12</td><td>26,116.31</td></tr>
<tr><td>Basements (Block-12)</td><td>12,996</td></tr>
<tr><td>Block-6 GKS Co-Developer</td><td>31,308</td></tr>
<tr><td>Total BUA</td><td>9,08,740.00</td></tr>
</table></td></tr>
<tr><td></td><td>(ii) Total Built-up area - square meter</td><td>DLF Cyber City Developers Limited (Co-Developer) 8,77,432 Sq. Mtr
GKS Co-Developer 31,308 Sq. Mtr
Total Built Up Area SEZ 9,08,740 Sq. Mtr</td></tr>
<tr><td></td><td>(iii) Area already demarcated as NPA by DLF Cyber City Developers Limited (Co-Developer)</td><td><table>
<tr><td>Particulars</td><td>Office area in Sq. Mtr</td></tr>
<tr><td>Phase-I</td><td>33,901.00</td></tr>
<tr><td>Phase-II</td><td>18,527.18</td></tr>
<tr><td>Phase-III</td><td>5,626.19</td></tr>
<tr><td>Total</td><td>58,054.37</td></tr>
</table></td></tr>
<tr><td></td><td>(iv) Remaining Built-up processing area of SEZ</td><td><table>
<tr><td>DLF Cyber City Developers Limited (Co- Developer)</td><td>8,19,377.63. Mtr</td></tr>
<tr><td>GKS Co-Developer</td><td>31,308 Sq. Mtr</td></tr>
<tr><td>Total Built Up Area SEZ</td><td>8,50,685.63 Sq. Mtr</td></tr>
<tr><td colspan="2">8,50,685.63 Sq. Mtr (9,08,740 - 33,901 - 18,527.18 – 5,626.19)</td></tr>
</table></td></tr>
<tr><td>8</td><td>Total Balance Built-up Area in-
(i) Processing Area of DLF Cyber City Developers Limited (Co-Developer
(ii) Non-Processing Area</td><td>8,19,377.63 sq. Mtr.

58,054.378 sq. Mtr.</td></tr>
<tr><td>9</td><td>Total numbers of floors in the building wherein demarcation of NPA is proposed.
Total remaining built-up area of the SEZ</td><td>Block – 4 (G+10)
8,40,561.65 Sq. Mtr (8,50,685.63-10,123.98) (Including GKS – Co Developer)</td></tr>
<tr><td>10</td><td>Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units</td><td>10,124 Sq. Mtr</td></tr>
<tr><td>11</td><td>How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.</td><td>5 Floor in 1 Block<table>
<tr><th>Block No</th><th>Floor</th><th>Area in Sq. Mtr</th></tr>
<tr><td>4</td><td>Sixth</td><td>2,047.96</td></tr>
<tr><td>4</td><td>Seventh</td><td>2,047.96</td></tr>
</table></td></tr>
</table>

		4	Eighth	2,047.96
		4	Nineth	2,047.96
		4	Tenth	1,932.14
		TOTAL		**10,123.98**
12	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers certificate.	Rs.1,68,34,647/- as per Chartered Engineer Certificate		
13	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained.	Yes, Total Rs. **1,68,34,647/-** (Rs.1,60,30,568 for proposed NPA built-up area under rule 5 (i) and Social & commercial infrastructure Rs. 8,04,079/- NOC has been issued by the specified officer on 23.10.2025.		
14	Reasons for demarcation of NPA	The built-up floor area is lying vacant, due to multiple factors including sunset date of income tax, Covid-19 pandemic and WFH facility available to the units. To give Non-Processing Area on lease to domestic IT/ITES units who does not wish to set up as SEZ units.		
15	Total remaining office built up area	**8,40,561.65 Sq. Mtr** (Including GKS Co-Developer)		
16	Whether remaining built-up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules, 2006	YES		
17	Purpose and usage of such demarcation of NPA	To give non-processing area on lease to Domestic IT/ITES units.		

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, MEPZ.

ii. Chartered Engineer Certificate dated 03.10.2025 of Shri Chaitanya Jee Srivastava, Chartered Engineer Membership No. M-163947-6, towards calculation of taxes / duty to be refunded by the Developer.
iii. 'No Dues Certificate' issued by Specified Officer vide F.No. MEPZ-MSM021/65/2024-SEZ Chennai dated 22.10.2025.
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, MEPZ.
v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, MEPZ.
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 as applicable under the provisions w.r.t. demarcation of built-up area admeasuring to 10,123.98 Mtr into Non-processing area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.
vii. Details of total Buildings / built-up area along with built-up area already demarcated as Non Processing Area and built-up Processing Area proposed to be demarcated as Non Processing Area.

Recommendation by DC, MEPZ:

The proposal of M/s DLF Info City Chennai Limited, the Developer for demarcation of 10,123.98 sq.mtr. processing (built-up) area as Non-Processing Area in terms of Rule 11 B of SEZ Rules.2006 read with Instruction No.115 dated 9th April 2024, is recommended and forwarded for consideration of BoA.

134.13(ii) Request of M/s Arliga Ecoworld Infrastructure Private Limited (formerly RMZ Ecoworld Infrastructure Pvt. Ltd.), Bangalore, Developer, for demarcation of SEZ Processing Built-up area (40,168.05 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules 2006 read with Instruction No.115 dated 09.04.2024- reg.

Jurisdictional SEZ: Madras EPZ (MEPZ)

Facts of the Case:

<table>
<tr><th>Particulars</th><th colspan="3">Details</th></tr>
<tr><td>Name of Developer</td><td colspan="3">M/s Arliga Ecoworld Infrastructure Pvt. Ltd.
(formerly RMZ Ecoworld Infrastructure Pvt. Ltd.)</td></tr>
<tr><td>Address of SEZ</td><td colspan="3">Devarabeesanahalli and Bhoganahalli Villages, Varthur Hobli, Bangalore, Karnataka</td></tr>
<tr><td>Sector of the SEZ</td><td colspan="3">IT/ITES</td></tr>
<tr><td>Formal Approval</td><td colspan="3">F.2/91/2006-EPZ dated 15^{th} June 2006</td></tr>
<tr><td>Date of Notification</td><td colspan="3">28.09.2006, 18.03.2011,19.12.2011, 05.03.2010, 25.07.2018 & 04.07.2023</td></tr>
<tr><td>Total Notified land area (in Hectares)</td><td colspan="3">10.415</td></tr>
<tr><td>Export 2024-2025 (₹ in crore)</td><td colspan="3">14688.68</td></tr>
<tr><td>Date operationalized</td><td colspan="3">11.11.2006</td></tr>
<tr><td>No. of Units</td><td colspan="3">27</td></tr>
<tr><td>Total Built up Area (in Square meters)</td><td colspan="3">483790.53</td></tr>
<tr><td>Total Built-up area in Processing Area (in Square meters), as informed by the Developer.</td><td colspan="3">409192.46 (9 buildings)</td></tr>
<tr><td rowspan="8">Details of Built-up area in the SEZ</td><td>Building /Tower / Block/Parcel</td><td>No. of floors</td><td>Total built-up area (in M^2)</td></tr>
<tr><td>1AB</td><td>1B+G+7</td><td>54303.53</td></tr>
<tr><td>2</td><td>G+4^{th} Floor</td><td>4870.76</td></tr>
<tr><td>3A</td><td>2B+G+7</td><td>53926.41</td></tr>
<tr><td>3B</td><td>G+4</td><td>11036.58</td></tr>
<tr><td>3C</td><td>1B+G</td><td>799.00</td></tr>
<tr><td>4AB</td><td>3B+G+11</td><td>111054.90</td></tr>
<tr><td>4C</td><td>1B+G+2^{nd},3^{rd},5^{th} to 7^{th}, 9^{th} &10^{th} Floors</td><td>47738.84</td></tr>
</table>

<table>
<tr>
<td></td>
<td>
<table>
<tr><td>5A</td><td>1B+G+3rd to 9th Floors</td><td rowspan="2">125462.44</td></tr>
<tr><td>5B</td><td>3B+G+10</td></tr>
<tr><td>Total</td><td></td><td>409192.46</td></tr>
</table>
</td>
</tr>
<tr>
<td>Total area to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)</td>
<td>
<table>
<tr><th>Building</th><th>Description</th><th>Area (in M^2)</th></tr>
<tr><td>5A</td><td>Basement 2 + Basement 3 +G+4th to 9th Floor</td><td>40168.05</td></tr>
<tr><td></td><td>Total</td><td>40168.05</td></tr>
</table>
</td>
</tr>
<tr>
<td>Balance Built-up Processing Area after demarcation (in Square meter).</td>
<td>369024.41</td>
</tr>
<tr>
<td>Whether tax/duty calculated has been made as per SEZ Rule 11 (B)(5)?</td>
<td>Yes</td>
</tr>
<tr>
<td>Whether the calculation sheet has mentioned the tax or duty benefit originally availed for the built-up space to be demarcated as Non-Processing Area (NPA)?</td>
<td>Yes</td>
</tr>
<tr>
<td>If yes, above then whether repayment has been made? Please mention the amount repaid?</td>
<td>The Developer has paid and amount of ₹6,76,69,711/- (Rupees Six crore seventy six lakh sixty nine thousand seven hundred eleven only) towards tax/duty exemptions availed for the proposed area to be demarcated as NPA (built-up space) (Copy of challan enclosed).</td>
</tr>
<tr>
<td>Whether the calculation sheet has included the original duty or tax benefit availed for creation of social or commercial infrastructure and other facility in the SEZ to be used by both SEZ processing and non-processing area?</td>
<td>Yes
Earlier, on request of the Developer, the 125th BoA held on 6th December 2024, has granted approval for demarcation of 74598.07 sq.mtr. built-up area as Non-Processing area, which was conveyed by DoC vide letter dated 20th December 2024. At that time, the Developer has refunded an amount of ₹2,41,65,010/- vide challan No.NPA01 dated 20.12.2024 (Challan copy enclosed) towards the entire duty/tax exemptions availed for the common amenities viz., Internal road, common parking facilities, sewage, drainage, compressor room, landscapes, gardens, utilities like generation and distribution of power including power back up, HVAC facilities, ETP, ETP. Further, the Developer has confirmed that they have not availed any duties/taxes/benefits for setting up the facilities viz., food courts/hubs, Cafeterias, Gym, Health centers, Clubs, Sports Complex etc. Since the Developer refunded the entire duty/tax exemptions availed for</td>
</tr>
</table>

	creating the common amenities, the present proposal does not involve payment of the same.
Does the common infrastructure mentioned above inter-alia include internal roads, common parking facilities sewerage, drainage, food courts/hubs cafeteria, restaurants, canteen, gymnasium, catering area, health center, community center, club, sports complex compressor room, hospitals, landscapes, gardens, pedestrian walk way, foot over bridge, utilities like generation and distribution of power, including power back up, HVAC facilities, ETP, WTP, solar panel installed, compressor room, air conditioning and chiller plant, etc.	Yes. The Developer has considered the duty/tax exemptions availed attributable to the common infrastructure facilities while calculating the amount paid
If yes, then whether repayment has been made of all tax/duty benefits availed on developing all these facilities? Please mention amount re-paid.	Yes Earlier, on request of the Developer, the 125th BoA held on 6th December 2024, has granted approval for demarcation of 74598.07 sq.mtr. built-up area as Non-Processing area, which was conveyed by DoC vide letter dated 20th December 2024. At that time, the Developer has refunded an amount of **₹2,41,65,010/-** vide challan No. NPA01 dated 20.12.2024 (Challan copy enclosed) towards the entire duty/tax exemptions availed for the common amenities
Whether the area to be demarcated as NPA is included to be strictly used for IT/ITES Units, any in terms of SEZ Rules 11 (B)(2)?	Yes
Whether the demarcation is proposed for complete floor as per SEZ Rule 11(B)(3)?	Yes
Whether compliance to SEZ Rule 11 (B)(9) has been made regarding "no tax benefits" shall be available	Yes

for operation and maintenance of common infrastructure?	
Whether appropriate access control mechanism is in place of screen movement of goods or persons between processing area and non processing area in order to rule out any probable diversion of duty free goods from processing area and non-processing area?	The developer has mentioned that they will maintain the appropriate access control mechanisms to ensure adequate screening of movement of persons as well as goods in SEZ premise for the SEZ unit and the businesses engaged in IT/ITES services in the proposed non processing areas.
Whether as a result of the proposed demarcation, the condition of maintaining minimum built-up area requirement in compliance to SEZ Rule 11(B)(7) is adhered to	Yes. The SEZ is coming under Category 'A' City and the minimum built-up area required for Category 'A' is 50,000 sq.mtr. After demarcation of the proposed built-up area, the remaining built-up area in the SEZ shall be **369024.41** sq.mtr., and hence fulfills the condition.
Reason for demarcation of built-up area as NPA	The Developer stated that there is no demand for space from SEZ units due to multiple factors like implementation of Sunset clause, Covid 19 pandemic, introduction of work from home facility to the IT units and major portion of the built-up area in Building 5 (5A) is lying vacant since long.
Purpose and usage of such demarcation	To allot the same to non-SEZ units

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, CSEZ.

ii. Chartered Engineer Certificate dated 14.10.2025 of Shri R. Arunkumar, Chartered Engineer Membership No. F-111508-8, towards calculation of taxes / duty to be refunded by the Developer.

iii. 'No Dues Certificate' issued by Specified Officer vide F.No. KA:06:06:RMZ SEZ:1 dated 04.11.2025.

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, CSEZ.

v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, CSEZ.

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 as applicable under the provisions w.r.t. demarcation of built-up area admeasuring to 40,168.05 Mtr into Non-processing area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.

vii. Details of total Buildings / built-up area along with built-up area already demarcated as Non Processing Area and built-up Processing Area proposed to be demarcated as Non Processing Area.

Recommendation by DC, CSEZ:

The proposal of M/s Arliga Ecoworld Infrastructure Pvt. Ltd., the Developer for demarcation of 40168.05 sq.mtr. built-up area as Non-Processing Area in terms of Rule 11 B of SEZ Rules.2006 read with Instruction No.115 dated 9th April 2024, is recommended and forwarded for consideration of BoA.

134.13(iii) Request of M/s. Avance Technohub Pvt. Ltd, Co-Developer for M/s. Phoenix Infocity Pvt. Ltd, IT/ITES at Survey No. 30 (P), 34(P), 35 (P) and 38 (P), Gachibowli Village, Serilingampally Mandal, Hyderabad Telangana for demarcation of NPA under Rule 11 B of SEZ Rules - Reg.

Jurisdictional SEZ – Visakhapatnam SEZ (VSEZ)

Facts of the case:

No	Particulars	Details	
1	Name and address of the Co-Developer:	M/s Avance Technohub Private Limited Avance Business Hub, Survey No. 30 (P), 34(P), 35 (P) and 38 (P), Gachibowli Village, Serilingampally Mandal, Hyderabad - 500 081	
	Name and address of the Developer:	M/s Phoenix Infocity Private Limited Survey No. 30(P),34(P),35(P)&38(P), Gachibowli village, Serilingampally Mandal, Hyderabad - 500081	
2	Letter of Approval No. &Dt. of Co-Developer	Formal Approval No: F.2/51/2006-SEZ Dt. 21st October, 2020	
	Letter of Approval No. &Dt. of Developer	Formal Approval No. F.2/51/2006/EPZ, Dt. 16th June, 2006	
3	Date of Notification:	F.No.F.2/51/2006- EPZ, Dt. 11th August, 2006	
4	Name of the sector of SEZ for which approval has been given	IT/ITES	
5	Total Notified Area of Special Economic Zone (in Hectare)	10 Hectares	
6	a) Total Area of Co-Developer –M/s Avance Technohub Pvt. Ltd.	Processing area :1.04 Hectares Non- Processing area: Nil	
	b) Total Area of Developer- Phoenix Infocity Private Limited	Processing Area: 10 Hectares Non- Processing area: Nil	
7	Details of Built-up area:		
	(i) No. of towers with built up area of each tower in (Sq.Mtrs)	**Tower**	**BUA (in Sq. Mtrs.)**
		H-1A	26,678.58
		H-1B	30,699.89
		H-2	26,818.67
		H-3	77,234.13
		H-4	69,308.62

<table>
<tr><td></td><td></td><td><table><tr><td>H-6</td><td>91,327.67</td></tr><tr><td>H-6A</td><td>48,109.80</td></tr><tr><td>H-7</td><td>40,065.04</td></tr><tr><td>H-8</td><td>30,995.81</td></tr><tr><td>H-9</td><td>1,38,179.15</td></tr><tr><td>Total</td><td>5,79,417.36</td></tr></table></td></tr>
<tr><td></td><td>(ii) Total Built up area (Sq.Mtrs)</td><td>5,79,417.36 Sq. Mtrs</td></tr>
<tr><td>8</td><td>Total Built up area in</td><td>Processing Area – 5,11,605.71 Sq.Mtrs.

Non-Processing Area – 67,811.65 Sq.Mtrs

(a) H07 Building: 20,223.36 Sq. Mtrs vide BoA letter No. F.2/51-2006-SEZ Dt. 25.06.2025.

(b) H09 Building: 47,588.29 Sq. Mtrs vide BoA letter No. F.2/51/2006-EPZ Dt. 16.09.2025</td></tr>
<tr><td>9</td><td>Total No. of Floors in the building wherein demarcation of NPA is proposed</td><td>Total 11 Floors (1 Basement +1GF+ 2 Parking floors+7 Office floors)
<table>
<tr><th rowspan="2">No.</th><th rowspan="2">Floor</th><th>Tower-H03</th></tr>
<tr><th>Built-up area in Sq.Mtrs.</th></tr>
<tr><td>1</td><td>Basement–1 (Top Layer)</td><td>15,455.74</td></tr>
<tr><td>2</td><td>Ground Floor</td><td>6,774.42</td></tr>
<tr><td>3</td><td>Level 1</td><td>5,511.82</td></tr>
<tr><td>4</td><td>Level 2</td><td>6,138.11</td></tr>
<tr><td>5</td><td>Level 3</td><td>6,141.18</td></tr>
<tr><td>6</td><td>Level 4</td><td>6,141.18</td></tr>
<tr><td>7</td><td>Level 5</td><td>6,141.18</td></tr>
<tr><td>8</td><td>Level 6</td><td>6,141.18</td></tr>
<tr><td>9</td><td>Level 7</td><td>6,141.18</td></tr>
<tr><td>10</td><td>Level 8</td><td>6,141.18</td></tr>
<tr><td>11</td><td>Level 9</td><td>6,141.18</td></tr>
<tr><td></td><td>Terrace</td><td>365.78</td></tr>
<tr><td colspan="2">TOTAL</td><td>77,234.13</td></tr>
</table></td></tr>
<tr><td>10</td><td>Total Built up area Proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.</td><td>Total BUA - 18,420.47 Sq. Mtrs.

Office BUA- 12,282.36Sq.Mtrs.
Parking BUA- 6,138.11Sq.Mtrs.</td></tr>
<tr><td>11</td><td>How many floors are proposed for demarcation of NPA</td><td>3 Floors
[2 Office floors at Level 8 & 9 and 1 Parking floor at Level 2]</td></tr>
</table>

	for setting up of Non SEZ IT/ITES Units	
12	Total Duty benefits and Tax exemption availed on the built area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in Rupees Crore)	Under Rule 11B (5)(i): Paid back duty benefits availed for proposed NPA Office floors of Level 8 & level 9 and Parking Floor of Level 2 of an **Area of 18,420.47 Sq. Mtrs** and duty paid is Rs. **4,64,34,730/-.** Under Rule 11B(5)(ii): Paid back duty benefits Rs.**6,22,90,905** taken for common building centric infrastructure and facilities of H03 such as Lifts, HVAC System, Chiller plant, DG Sets, BMS Electrical Equipment's etc and paid Rs. **1,05,10,619**/- on common areas of 4,169.52 Sq. Mtrs such as MEP, Ramps and staircases used for SEZ and Non -SEZ units. Total tax paid for common services Rs.72,801,524/- Total duty benefit paid under rule 11B(5) (i) & (ii) Rs.**11,92,36,254** /- Note: Already paid duty benefits taken on General Development of common facilities of the entire SEZ Campus such as roads, drainage, landscape, lighting of Rs. 6,89,25,282/- demarcation in request of NPA H07 building and approved by BOA vide letter No. F.2/51/2006-SEZ 23.06.2025.
13	Whether Duty benefits and Tax exemptions availed has been refunded and NOC from Specified Officer has been obtained.	Yes, refunded an amount of Rs. 11,92,36,254/- and obtained NOC from Specified Officer.
14	Reasons for demarcation of NPA	Recently we have been able to secure client(s) interested in non-SEZ space within our building. Hence, we have decided to convert the SEZ area to non SEZ area under Rule 11B – conversion of processing area (PA) to non-processing area (NPA).
15	Total remaining Built-Up Area (in Sq.Mtrs)	4,93,185.24 Sq.Mtrs. (Office area 2,85,910.45+ 2,07,274.79 Parking/Common area)
16	Whether remaining built-up area fulfils the minimum built up area requirement as per Rule 5 of SEZ Rules, 2006.	Yes. Remaining built up area after approval of proposed demarcation is 4,93,185.24 Sq. Mtrs. which is more than 50% of total requirement of SEZ BUA.

17	Purpose and usage of such demarcation of NPA	To let out to Non SEZ IT / ITES units

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, VSEZ.
ii. Chartered Engineer Certificate dated 21.08.2025 of Shri M.L. Srinivasa Rao, Chartered Engineer along with Chartered Accountant Certificate dated 10.09.2025 Membership No. 220967, towards calculation of taxes / duty to be refunded by the Developer.
iii. 'No Dues Certificate' issued by Specified Officer vide F.No. Avance Technohab/Phoenix Infocity/03/Rule 11B/2024-25 dated 15.09.2025.
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, VSEZ.
v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, VSEZ.
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 18,420.47 Sq. Mtrs. into Non-Processing Area for use by IT/ITES businesses as per Rule 11Bof the SEZ Rule.
vii. Details of total Buildings / built-up area along with built-up area already demarcated as Non Processing Area and built-up Processing Area proposed to be demarcated as Non Processing Area

Clarification submitted by VSEZ in respect of processing area and non-processing after proposed demarcation:

- The total built up area of SEZ is 5,79,417.36 Sq.Mtrs which includes(office area – 346188.83 Sq.Mtrs + parking – 2,33,228.53 Sq. Mtrs of total 10 Towers

- Previously BoA approved NPA is – 67,811.65 Sq.Mtrs of Tower H7& H9 wherein (Office area – 47,996.02 + parking area 19,815.63 Sq.Mtrs), balance remaining PA in SEZ is 5,11,605.71 Sq.Mtrs (Office area 2,98,192.81 + parking area – 2,13,412.9).

- Now, Proposed NPA Area is 18,420.47 Sq.Mtrs (Office BUA- 12,282.36 Sq.Mtrs + Parking 6,138.11 Sq. Mtrs) balance remaining areas in SEZ is 4,93,185.24 Sq. Mtrs (Office area – 2,85,910.45 + Parking Area – 2,07,274.79) and meeting the minimum BUA area for Tier 1 Cities.

- As clarification sought, it satisfies the minimum built up area (50%) required to be in SEZ i.e. 2,89,708.68 Sq.Mtrs (50% of 5,79,417.6 Sq.Mtrs) as per Instructionno.115 read with issue no.4 . If the Office Area of SEZ is only considered as PA the minimum built up area to be maintained is 1,73,094.41 Sq. Mtrs (50% of 346188.83 Sq.Mtrs). At present, the proposed NPA if approved, the remaining office area would be 285910.45 Sq. Mtrs, which is more than the area to be maintained.

Break Up of area may be seen below:

Tower wise Built-up areas				**In Sq Mtrs.**
Tower		**Office area**	**Parking area**	**Total**
		(i)	**(iI)**	**(iii)=(i)+(ii)**
H1A		17,630.90	9,047.68	26,678.58
H1B		18,220.25	12,479.64	30,699.89
H02		16,402.80	10,415.87	26,818.67
H03		45,533.91	31,700.22	77,234.13
H04		41,058.06	28,250.56	69,308.62
H06		52,363.40	38,964.27	91,327.67
H6A		29,534.48	18,575.32	48,109.80
H07		23,593.92	16,471.12	40,065.04
H08		18,533.13	12,462.68	30,995.81
H09		83,317.98	54,861.17	138,179.15
Total	**A**	**346,188.83**	**233,228.53**	**579,417.36**
Total Non processing area including present request for H03 Building				**In Sq Mtrs.**
H07 Building-Non processing area approved vide letter no. 129.10 (ii) dated 23-06-2025		20,223		20,223

H07 building -parking area- menitioned in the request but not inlcuded in the approval letter				
H09 building-**Office area** -Non processing area approved vide letter no: 131.6.(iv) dated 16-9-2025		27,773		27,773
H09 building-**parking area** -Non processing area approved vide letter no: 131.6.(iv) dated 16-9-2025			19,816	19,816
Add: Present NPA request submitted to BOA-H03 building- **office area** -		12,282		12,282
Add: Present NPA request submitted to BOA-H03 building- **Parking area** -			6,138	6,138
Total Non processing area	**B**	**60,278**	**25,954**	**86,232**
% of NPA to the Total BUA of the SEZ	**C= B/ A**	**17%**		**15%**
Remaining BUA		**285,910**		**493,185**

Recommendation by DC, Visakhapatnam SEZ:-

Request of Co- Developer M/s. Avance Technohub Pvt. Ltd for demarcation of Non Processing Area to an area of 18,420.47 Sq. Mtrs of H03 Building at Level 8 & Level 9 (Office Floors 12,282.36 sq. mtrs) and Level 2 (Parking floor 6,138.11 sq. mtrs) is recommended and forwarded for consideration of BoA.