

No. K-43016/6/2025-SEZ-Part(1)  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

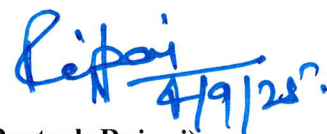
Vanijya Bhawan, New Delhi  
Dated the 4<sup>th</sup> September, 2025

**OFFICE MEMORANDUM**

**Subject:** 131<sup>st</sup> Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 28<sup>th</sup> August, 2025 – Reg.

Please find enclosed herewith Minutes of the 131<sup>st</sup> meeting of the Board of Approval for SEZs held on 28<sup>th</sup> August, 2025 for information and necessary action.

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



(Prateek Bajpai)

Under Secretary to the Government of India

Tel: 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, 7<sup>th</sup> Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.

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



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

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





**Minutes of the 131<sup>st</sup> meeting of the Board of Approval for SEZs held on 28<sup>th</sup> August, 2025**

The One Hundred and thirty first (131<sup>st</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 28<sup>th</sup> August, 2025, through hybrid mode. The list of participants is at **Annexure-I**.

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

**Agenda Item No. 131.1:**

**Ratification of the minutes of the 130<sup>th</sup> meeting of the Board of Approval for Special Economic Zones (SEZs) held on 18<sup>th</sup> July, 2025.**

The Board **ratified** the minutes of the 130<sup>th</sup> meeting of the BoA for SEZs held on 18<sup>th</sup> July, 2025.

**Agenda Item No. 131.2:**

**Request for extension of LoA of SEZ Unit [ 2 proposal – 131.2(i)-132.2(ii)]**

**131.2(i) Request of M/s. Sandhill Aviation IFSC Private Limited, Unit No. 624, 2nd Floor, Signature Building, GIFT Multi Services SEZ Gandhinagar for the Extension of the Letter of Approval (LOA) for further period of one year i.e. Upto 19.09.2025.**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 19.09.2025 as the explanation/justification submitted by Unit was found satisfactory.

**131.2(ii) Request of M/s. GAIL Mangalore Petrochemicals Limited, a unit in M/s. JBF Petrochemicals Limited, Mangalore SEZ for extension of validity of Letter of Approval for a further period of one year from 15.09.2025 to 15.09.2026 (13<sup>th</sup> Extension).**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 15.09.2026 as the explanation/justification submitted by Unit was found satisfactory.

**Agenda Item No. 131.3:**

**Request for extension of LoA Formal approval [1 proposal –131.3(i)]**

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**131.3(i) Proposal of M/s. Siemens Healthcare Private Limited for setting up of a Sector Specific Special Economic Zone for IT/ITES [Healthcare (IT/ITES/R&D)] in the State of Karnataka – Request for extension of validity of Letter of Approval for a further period of two years from 24.11.2025 to 23.11.2027.**

The Board, after deliberations, **granted** extension of validity of the Formal Approval for a further period of one year, i.e., up to 23.11.2026.

**Agenda Item No. 131.4:**

**Request for Co-Developer status [ 1 proposal – 131.4(i)]**

**131.4(i) Proposal of M/s Ascent Realty, for Co-Developer status in M/s Maharashtra Airport Development Company Limited (MIHAN) SEZ, located at plot no. 23 & 24, Sector-18 at MIHAN-SEZ, Nagpur.**

The Board, after deliberations, **approved** the proposal of M/s Ascent Realty, for Co-Developer status in M/s Maharashtra Airport Development Company Limited (MIHAN) SEZ, located at plot no. 23 & 24, Sector-18 at MIHAN-SEZ, Nagpur, for Providing Infrastructure development services for IT/ITES, other manufacturing & services units with allied and associated infrastructure facilities and services as may be required for upkeep, maintenance and repair of common area facilities at site including security, fire protection system, water treatment, storm drainage & sewage disposal, HVAC systems, landscaping & water bodies, housekeeping services, transport, PMC services, access control & monitoring, road network, commercial or industrial construction, advertising & marketing and other consultancy services; and undertaking other default authorized operations as per MOCI Instruction No. 50 dated: 15.03.2010, over an area of 8093.71 Sq Mtr in accordance with the co-development agreement dated 30<sup>th</sup> December, 2024 entered into with the Developer (M/s Maharashtra Airport Development Company Limited (MIHAN) SEZ)) subject to the condition that co-developer must submit the certificate in compliance to Rule 11A(3)(c) of SEZ Rules and subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**Agenda Item No. 131.5:**

**Request for notification or partial/full de-notification [3 proposal 131.5(i)- 131.5(iii)]**

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**131.5(i) Proposal of M/s. Electronics Technology Parks-Kerala (Technopark), Developer for partial de-notification of 10.4523 Ha out of 17.7120 Ha of IT/ITES SEZ at (Phase-IV) in Andoorkkonam Village, Thiruvananthapuram District, Kerala**

The Board, after deliberations, approved the partial de-notification of 10.4523 Ha out of 17.7120 Ha of M/s. Electronics Technology Parks-Kerala (Technopark), IT/ITES SEZ at (Phase-IV) in Andoorkkonam Village, Thiruvananthapuram District, Kerala.

**131.5(ii) Request of M/s Gopalan Enterprises (India) Private Limited, Developer for Gopalan (Fortune City) SEZ, for cancellation of LoA and de-notification of entire SEZ area at Mahadevapura & Kaggadasapura Villages, K R Puram Hobli, Bangalore East Taluk, Karnataka State**

The Board, after deliberations, approved the cancellation of LoA and de-notification of the entire SEZ area of 14.2903 Ha of M/s Gopalan Enterprises (India) Private Limited, Developer for Gopalan (Fortune City) SEZ, IT/ITES at Mahadevapura & Kaggadasapura Villages, K R Puram Hobli, Bangalore East Taluk, Karnataka.

**130.5(iii) Proposal of M/s. Phoenix Ventures Private Limited SEZ for partial de-notification of an area of 2.27 Ha from of 3.60 Hectares of their IT/ITES SEZ at Scheme # Survey No's. 35 (Part) and 36 (Part), Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Hyderabad.**

The Board, after deliberations, approved the partial de-notification of 2.27 Ha out of 3.60 Ha of M/s. Phoenix Ventures Private Limited, IT/ITES SEZ at Scheme # Survey No's. 35 (Part) and 36 (Part), Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Hyderabad.

**Agenda Item No. 131.6:**

**Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [ 6 proposals – 131.6(i)- 131.6(vi)]**

**131.6(i) Request of M/s. DLF Cyber City Developers Limited, developer of IT/ITES SEZ at Sector- 24 & 25A, DLF Phase-III, Gurugram (Haryana) – Proposal demarcation of built-up Processing Area admeasuring '1096.16 Sqmt. at 1st Floor, Block-C, Building No. 6' into Non- Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024.**

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

Building	Description	Area (in M <sup>2</sup> )

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Building No.6	1st Floor, Block-C	1096.16
	<b>Total</b>	<b>1096.16</b>

**131.6(ii) Request of M/s. DLF Cyber City Developers Limited, Developer of IT/ITES SEZ at Sector- 24 & 25A, DLF Phase-III, Gurugram (Haryana) – Proposal for demarcation of built-up Processing Area of ‘1945.647 Sqmt. at 10<sup>th</sup> Floor, Block-B, Building No. 14’ into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024 - Reg.**

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

Building	Description	Area (in M <sup>2</sup> )
Building No.14	10 <sup>th</sup> Floor, Block-B	1945.647
	<b>Total</b>	<b>1945.647</b>

**131.6 (iii) Request of M/s. DLF Info City Hyderabad Limited, Developer of IT/ITES SEZ at Sy No.129 to 132, Gachibowli Village, Serilingampalli Mandal, Hyderabad, Rangareddy Dist, Telangana – Proposal for demarcation of built-up Processing Area of 65,024.43 Sqmt into Non-Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024-reg**

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

Building/Blok No.	Description	Area (in M <sup>2</sup> )
Block-2	Ground	8328.15
Block-2	1st Floor	9086.00
Block-2	2 <sup>nd</sup> Floor	10688.40
Block-3	4 <sup>th</sup> Floor	9310.85
Parking Area at Podium-2 of Block 1, 2 & 3.		27,611.03
<b>Total</b>		<b>65,024.43</b>

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**131.6(iv)** Request of M/s. Phoenix Infocity Private Limited, developer of IT/ITES SEZ at Survey no's. 30 (P), 34(P), 35 (P) and 38 (P), Gachibowli Village, Serilingampalli Mandal, Hyderabad – Proposal demarcation of built-up Processing Area admeasuring '47588.29 sq. mtrs.' into Non- Processing Area under Rule 11B of SEZ Rules, 2006 read with Instruction No. 115 dated 09.04.2024.

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

Building/Blok No.	Description	Area (in M <sup>2</sup> )
H09	4 Office floors (Officer floors 3 to 6)	27,772.66
	3 Parking floors (Ground/stilt1 + Stilt 4+ stilt 5)	19,815.63
<b>Total</b>		<b>47588.29</b>

**131.6(v)** Request of M/s L&T Realty Developers Limited, Developer of L&T Tech Park SEZ, Bangalore, for demarcation of SEZ Processing Built-up area (6739.48 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules 2006 read with Instruction No.115 dated 09.04.2024.

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

Tower	Description	Area (in M <sup>2</sup> )
S2	9 <sup>th</sup> Floor	5254.34
	Car Parking area in Basement 2	1485.14
	<b>Total</b>	<b>6739.48</b>

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**131.6(vi) Request of M/s Vikas Telecom Private Limited, Developer of Embassy Tech Village SEZ, for demarcation of SEZ Processing Built-up area (12676 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 read with Instruction No.115 dated 09.04.2024.**

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

Building /Tower / Block/Plot No.	Description	Area (in M <sup>2</sup> )
Parcel 2A East Wing	Terrace	1654
Parcel 2B Tower 1	4 <sup>th</sup> Floor	2821
Parcel 2B Tower 2	4 <sup>th</sup> & 6 <sup>th</sup> Floors	5425
Parcel 2B Tower 3	6 <sup>th</sup> Floor	2776
	<b>Total</b>	<b>12676</b>

**Agenda item no. 131.7:**

**Industrial License [1 proposal: 131.7(i)]**

**131.7(i) Proposal of M/s Hilton Tobaccos Private Limited, a SEZ unit at Visakhapatnam SEZ, Duvvada, Visakhapatnam for enhancement of production capacity and amendment to terms and conditions in their Industrial License dated 14.06.2022 under IDR Act, 1951.**

The Board, after deliberations and considering the views furnished by DGEP, DPIIT, Tobacco Board and MoEFCC, approved the following proposal of M/s Hilton Tobaccos Private Limited:

- enhancement of production capacity from 5000 million to 10,000 million of the approved products viz. Cigarettes, Cigars, Cheroots, Other Tobacco Products;
- approval to sell waste tobacco material (tobacco powder), which is biodegradable in nature, in DTA at zero value ;
- approval to sell non-tobacco related material like filter rods excluding rejects and seconds in DTA.

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Further, the Board decided that the above approval is subject to the following conditions:

- a. The manufacturing unit shall have the latest advanced technology.
- b. Special efforts should be made to have minimal pollution effect.
- c. The Unit shall use at least 40% indigenous tobacco.
- d. There shall be 100% export of the approved products (viz. Cigarettes, Cigars, Cheroots, Other Tobacco Products).

**Agenda item no. 131.8:**

**Request for increase/decrease in area by Co-developer or Cancellation of Co-Developer Status [3 proposal: 131.8(i) -131.8(iii)]**

**131.8(i) Request for cancellation of Co-Developer status - M/s. Leather Crafts (India) Private Limited, Co-Developer in M/s. Mahindra World city SEZ, Chengalpattu District, Tamil Nadu.**

The Board, after deliberations, cancelled the Co-Developer status - M/s. Leather Crafts (India) Private Limited, Co-Developer in M/s. Mahindra World city SEZ, Chengalpattu District, Tamil Nadu

**131.8(ii) Request by the Existing Co-Developer, M/s. Nila Urban Living Private Limited, GIFT-SEZ, Gandhinagar, for Approval of Additional Development Rights.**

The Board, after deliberations, approved the proposal of M/s. Nila Urban Living Private Limited, GIFT-SEZ, Gandhinagar, for increase in additional development rights from 5,22,000 square feet (48,495.39 square meters) to 5,48,181.78 square feet (50,927.33 square meters). This revised total comprises 4,96,272.71 square feet (46,104.86 square meters) allocated for residential development and 51,909.07 square feet (4,822.47 square meters) allocated for commercial development.

**131.8(iii) Request of M/s MariApps Marine Solutions India Private Limited, Co-Developer for taking additional land area admeasuring 0.4775, on lease basis, from the Developer, M/s SmartCity (Kochi) Infrastructure Pvt. Ltd. SEZ at Village Kakkanad, Taluka Kanayanoor, District Ernakulam in the State of Kerala**

The Board, after deliberations, approved the proposal of M/s MariApps Marine Solutions India Private Limited, for expansion and development of existing facilities developed and maintained by the Co-Developer and for allied activities including parking in additional area of 0.4775 Ha in

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accordance with the co-development agreement dated 20<sup>th</sup> May, 2025 entered into with the Developer (M/s Smart City (Kochi) Infrastructure Private Limited) subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**Agenda Item No.131.9:**

**Appeal [6 cases: 131.9(i) – 131.9(vi)]**

**131.9(i) Appeal dated 10.02.2025 filed by M/s. Margo Impex Private Limited against the decision of UAC meeting held on 02.01.2025 which was conveyed vide order dated 13.01.2025.**

The Board heard the submission made by the appellant. The Board noted that items removed from the LoA in the instant case under HS Code 0801 and 0802 are highly sensitive commodities for smuggling and diversion due to high tariff value and duty structure. Various cases in the recent past have been booked by DRI and SIIB in relation to Arecanut/Betelnut diversion and smuggling activities involving various SEZ units.

After due deliberations, the Board concluded that DC, Noida SEZ has been duly authorised under the SEZ laws to keep a strict watch on high-risk commodities and restrict dealing in sensitive commodities by FTWZ units and warehousing units. Moreover, the Board also suggested that the list of commodities allowed for operations as per LoA may be reviewed regularly by the Unit Approval Committee based on the risk perception of the various commodities in the said Zone.

Hence, the Board found no reason to interfere with the decision of the DC and UAC to withdraw the permission to store/warehouse sensitive commodities in the said Warehousing Unit from the list of authorised activities as per the LoA issued to the appellant, and after deliberations, upheld the decision of the UAC, NSEZ and rejected the above appeal of M/s. Margo Impex Pvt. Ltd.

**131.9(ii) Appeal dated 09.04.2025 of M/s. F.N. IMPEX against the Order-in-original No KASEZ/21/2024-25 dt 11/03/2025 passed by the Development Commissioner, KASEZ -reg.**

The Board heard the submission made by the appellant.

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After due deliberations, the Board concluded that DC, Kandla SEZ has been duly authorised under the SEZ laws to keep a strict watch on high-risk commodities and restrict dealing in sensitive commodities by FTWZ units and warehousing units. Moreover, the Board also suggested that the list of commodities allowed for operations as per LoA may be reviewed regularly by the Unit Approval Committee based on the risk perception of the various commodities in the said Zone. The Board further underlined that the UAC of Kandla SEZ cancelled the LoA of the appellant on the following grounds:

- i. The act by the appellant does not fall under the definition of “authorised operations” as defined under Section 2 (c) of the SEZ Act, 2005.
- ii. The appellant contravened the provisions of Rule 22, 27 & Rule 75 of SEZ Rules, 2006
- iii. The appellant has failed to comply with the conditions envisaged in Letter of Approval No. 11/2021-22 dated 16.09.2021 mentioned under Sr no 1, 7, 8, 9, 10, 11, 16 and 17
- iv. The appellant contravened the provisions of Rule 54(2) of the SEZ Rules, 2006 in as much as the Noticee has contravened condition no. (x) of the LOA dated 20.06.2022; and the provisions of Section 11 of Foreign Trade Development & Regulation) Act, 1992 and Rule 11 of Foreign Trade (Regulation) Rules, 1993.

Hence, the Board found no reason to interfere with the decision of the DC and UAC, and after deliberations, upheld the decision of the UAC, KASEZ and **rejected** the above appeal of M/s. F. N. Impex Pvt. Ltd.

In addition to above, the Board, opined that though there is a need to keep a strict watch on high risk commodities and consider restriction in dealing in such commodities by FTWZs, at the same time, there is a need to ensure ease of doing business and safeguard of the interest of the business. Accordingly, the Board suggested to constitute a Committee to examine the current warehousing practices and inter-zonal warehousing movement of goods, related risks and challenges and identification of criteria and tentative list of restricted goods. The Committee may have representatives from all relevant stakeholders like, DoC, DGEP, Customs, SEZs and concerned business entities.

**131.9(iii) Appeal dated 29.04.2025 filed by M/s. Varsur Impex Pvt. Ltd. in KASEZ under the provision of Section 15(4) of the SEZ Act, 2005 against the decision of 212<sup>th</sup> UAC meeting held on 28.03.2025 conveyed vide email dated 09.04.2025.**

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The Board observed that the appellant had joined the meeting through VC link. However, he could not present his case. Hence, the Board deferred the case.

**131.9(iv) Appeal of M/s. Flamingo Logistics (Warehousing Division) against the decision of 213rd UAC meeting held on 30.04.2025 -reg.**

The Board could not take up the appeals due to paucity of time. Hence, the Board deferred the above appeal of M/s. Flamingo Logistics.

**131.9(v) Appeal dated 05.07.2025 filed by M/s. Thakur Prasad Sao and Sons Pvt. Ltd. against the Order dated 09.06.2025 passed by DC, FSEZ**

The Board was apprised by DC, FSEZ that the appellant has made payment of principal part of the rent and some part of the interest is yet to be paid. DC, FSEZ also informed the Board that the appellant has also submitted a Detailed Project Report (DPR) just before this meeting. Accordingly, the Board, after deliberations, decided to restore the LoA of the appellant subject to the payment of outstanding dues and compliance of other relevant conditions to be done by the appellant within 30 days of communication by the DC regarding restoration of the LoA.

**131.9(vi) Appeal filed by M/s. Pfizer Healthcare India Limited, an SEZ Unit in VSEZ, under Section 16(4) of the SEZ Act, 2005, against the order passed by Unit Approval Committee in its 201<sup>st</sup> meeting held on 25.12.2024.**

The Board noted that the issue to be addressed in the instant appeal requires detailed study and necessary definitions/clarifications and the case law statements submitted in relation to 'outdoor caterer services' need to be finalized after due examination before approval as per law, if permissible. Therefore, the Board could not take up the appeal due to paucity of time. Hence, the Board deferred the above appeal of M/s Pfizer.

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

**Agenda Item No. 131.10:**

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

**131.10(1) 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 06.06.2026 (2nd Extension).**

The Board, after deliberations, **granted extension** of validity of LoA for a further period of one year, i.e., upto 06.06.2026 as the explanation/justification submitted by Unit was found satisfactory.

**Agenda Item No. 131.11:**

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

**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, Hobli, Bangalore East Taluk, Bangalore District, Karnataka.**

The Board, after deliberations, **approved** the partial de-notification of 3.40 Ha out of 13.20 Ha of M/s Shyamaraju & Company (India) Private Limited, IT/ITES SEZ at Kundalahalli Village, Krishanarajapuram, Hobli, Bangalore East Taluk, Bangalore District, Karnataka.

**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), IT/ITES SEZ at Sy. No. 239 & 240(P), Kokapet Village, Serilingampally Mandal, Telangana for de-notification of entire SEZ area of 47.60 Ha**

The Board, after deliberations, **remanded back** the proposal to DC, Vishakhapatnam SEZ with direction to resubmit the proposal after obtaining legal opinion from the Central Government Standing Counsel w.r.t tenability of the proposal in view of constraints, if any, resulting from the pending Writ Petition in the matter.

**Agenda Item No. 131.12:**

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

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**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.**

The Board, after deliberations, approved the 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, for 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, over an area of 0.995 Ha (2.46 acres) in accordance with the co-development agreement dated 02<sup>nd</sup> May, 2025, entered into with the Developer M/s Electronics Corporation of Tamil Nadu-ELCOT-SEZ subject to the condition that co-developer must submit the certificate in compliance to Rule 11A(3)(c) of SEZ Rules and subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**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.**

The Board, after deliberations, approved the 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, for 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, over area of 9789 Sq. Mtr. (2.419 Acres) in accordance with the co-development agreement dated 28<sup>th</sup> April, 2025, entered into with the Developer M/s Maharashtra Airport Development Company Ltd (MIHAN SEZ) subject to the condition that co-developer must submit the certificate in compliance to Rule 11A(3)(c) of SEZ Rules and subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium, etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

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**Agenda item no. 131.13:**

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

**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.**

The Board, after deliberations, granted formal approval to the proposal of M/s. CG Semi Private Limited for setting up of a Special Economic Zone 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 Board observed that the CG Semi Private Limited proposes to invest up to Rs. 2149.847 Cr for manufacturing of semiconductor and electronic components project in India and will create up to 1911 new direct/Indirect jobs over the next several years. The board also observed that the Fiscal support agreement between M/s. CG Semi Private Limited and Central Government was executed on 17.01.2025 and as informed by the DC, KASEZ, land area of 11.541 Ha where SEZ is proposed to be set up, will be mortgaged to the Central government in due course as per the terms and conditions laid therein, in response to the fiscal support to be received as per the funding conditionalities of Indian Semiconductor Mission. Taking into consideration the amendment in Rule 7 of SEZ Rules, 2006 vide Notification dated 03.06.2025, and the mandatory condition set by Central Government on M/s. CG Semi Private Limited for mortgaging the land for the purpose of securing the financial support from the former, the Board granted *ex ante* relaxation in the condition of encumbrance free area as the said area on which the SEZ is proposed to be established is mortgaged to the authorised agency of the Central Government.

**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.**

The Board, after deliberations, granted formal approval to the proposal of M/s. Kaynes Semicon Private Limited for setting up of a Special Economic Zone for manufacturing of semiconductors at plot no 992-996 + 998 -1000, Sanand-II Industrial Estate, Sanand, Ahmedabad, Gujarat over an area of 18.44 Ha.

The Board observed that the Kaynes Semicon Private Limited proposes to invest up to Rs. 681.21 Cr for manufacturing of semiconductor in India and will create up to 2020 new direct/indirect jobs over the next several years.

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The board also observed that the Fiscal support agreement between M/s. Kaynes Semicon Private Limited and Central Government was executed on 17.01.2025 and as informed by the DC, KASEZ, land area of 18.44 Ha where SEZ is proposed to be set up, will be mortgaged to the Central government in due course as per the terms and conditions laid therein, in response to the fiscal support to be received as per the funding conditionalities of Indian Semiconductor Mission. Taking into consideration the amendment in Rule 7 of SEZ Rules, 2006 vide Notification dated 03.06.2025, and the mandatory condition set by Central Government on M/s. Kaynes Semicon Private Limited for mortgaging the land for the purpose of securing the financial support from the former, the Board granted *ex ante* relaxation in the condition of encumbrance free area as the said area on which the SEZ is proposed to be established is mortgaged to the authorised agency of the Central Government.

**Agenda Item No. 131.14:**

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

**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.**

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

Sr.No.	Building No.	No. of floors	Area (in sq mtrs)
1.	Bldg No. 04	1st, 2nd, 4th and 5th Office Floors	13,438.64
2.	Bldg No. 08	3rd and 4th Office Floors	6,951.02
3.	Bldg No. 09	7th and 8th Office Floors	5,702.64
<b>Total</b>			<b>26,092.30</b>

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**Annexure**

**List of Participants for the Meeting of the Board of Approval for SEZ held on 28.08.2025 under the Chairmanship of Commerce Secretary, Department of Commerce.**

1. Shri L. Satya Srinivas, Special Secretary, Department of Commerce
2. Shri Vimal Anand, Joint Secretary, DoC
3. Shri Gaurav Pundir, Director, DoC
4. Shri Manoj K. Arona, Pr. DG, DGEP, CBIC
5. Shri Abhay Kumar, ADG, DGEP, CBIC
6. Smt. P. Hemalatha, Development Commissioner, CSEZ
7. Shri Dinesh Singh, Development Commissioner, KASEZ
8. Shri Bipin Menon, Development Commissioner, NSEZ
9. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ
10. Shri Srinivas Muppaala, Development Commissioner, VSEZ
11. Shri D.B Singh, Development Commissioner, FSEZ
12. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
13. Shri Abhinav Gupta, Development Commissioner, GIFT City SEZ
14. Shri Abhimaniu Sharma, Development Commissioner, Surat SEZ
15. Smt. Pratima Singh, Director, DPIIT

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

1. Shri Hardev Singh, DCIT (OSD), ITA-I, CBDT
2. Smt. Shubhara, Development Commissioner, APSEZ, Mundra
3. Smt. Dona Ghosh, Development Commissioner, Mangalore SEZ

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4. Dr. Praveen, Development Commissioner, Mihan SEZ
5. Shri Lal Chand Dabaria, Assistant Legal Adviser,
6. Shri Sandeep Kumar Rout, TCPO, M/oHUA
7. Smt. Meenakshi Agarwal, Scientist E, Meity
8. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs
9. Shri Neeraj Rawat, Deputy Legal, D/o Legal Affairs
10. Shri Krishna Kanth Pulicherla, Scientist, E, Department of Science & Technology
11. Shri Vinod Kumar Singh, MoEFCC
12. Senior Manager(Exports), Tobacco Board
13. Administrator, IFSCA