

K-43016/11/2025-SEZ-Part(2)
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

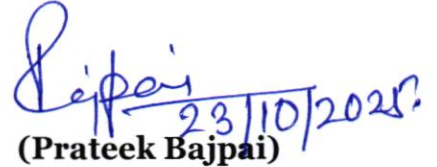
Vanijya Bhawan, New Delhi
Dated the 23rd October, 2025

OFFICE MEMORANDUM

Subject: 133rd Meeting of the Board of Approval on Special Economic Zones (SEZs)
held on 15th October, 2025 – Reg.

Please find enclosed herewith Minutes of the 133rd meeting of the Board of Approval for SEZs held on 15th October, 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, 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, Mihaan 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 (4th 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, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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

Minutes of the 133rd meeting of the Board of Approval for SEZs held on 15th October, 2025 at 04:00 p.m.

The One Hundred and thirty three (133rd) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 15th October, 2025, in virtual mode. The list of participants is at **Annexure-I**.

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

Agenda Item No. 133.1:

Ratification of the minutes of the 131st meeting of the Board of Approval for Special Economic Zones (SEZs) held on 28th August, 2025.

The Board **ratified** the minutes of the 131st meeting of the BoA for SEZs held on 28th August, 2025.

Agenda Item No. 133.2:

Request for extension of LoA of SEZ Unit [4 proposal – 133.2(i)-133.2(iv)]

133.2(i) Request of M/s. Sandhill Aviation IFSC Private Limited, a unit at 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 six month i.e. upto 19.03.2026.

The matter was discussed in detail and the Executive Director, IFSCA informed that the firm has already paid advance for the aircraft and is on the verge of commencing commercial operations. Therefore, IFSCA recommended that the extension of validity of LoA for a further period of six months, i.e., upto 19.03.2026, may be considered to support the Unit in starting its operations. IFSCA assured that the following pending compliances shall be strictly enforced/monitored:

- i. Execution of the lease deed for the premises;
- ii. Appointment of a Director/Compliance Officer;
- iii. Payment of applicable late fees and interest on delayed payments to IFSCA;
- iv. Submission of mandatory monthly and half-yearly reports, confirmation; certificates, and audit certificates since the inception of the Unit;
- v. Signing of lease agreement with IFSCA.

The Board, after deliberations and in view of the submissions made by IFSCA, noted that the steps taken by the unit to acquire an aircraft is a positive movement towards commencement of the leasing activity, and **granted** extension of validity of LoA for a further period of six months, i.e., upto 19.03.2026.

The Board directed that failure to meet the above compliances within extended period of six months shall be viewed adversely.

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133.2(ii) Request of M/s. Nutana Aviation Capital IFSC Pvt. Ltd, a Unit at Unit No.63 (4 seats), Ground Floor, The Platform, 11T2, Block-11, Processing GIFT SEZ, Gift City, Gandhinagar for the Extension of the Letter of Approval (LOA) for further period of one year i.e. Upto 09.08.2026.

The Board, after deliberations, **granted** extension of validity of LoA for a further period of one year, i.e., upto 09.08.2026, as the written explanation/justification submitted by Unit was considered and recommendations by IFSCA, was found satisfactory.

133.2(iii) Request of M/s. Contrails Aviation IFSC Private Limited, a unit at GIFT SEZ Gandhinagar for the Extension of the Letter of Approval (LOA) for further period from 09.06.2023 to 08.06.2026.

The matter regarding extension of Extension of the Letter of Approval (LOA) originally issued on 09.06.2022, for a period from 09.06.2023 to 08.06.2026 was discussed in detail. During the course of Meeting JS, SEZ apprised the Board that as per Rule 19(4), LoA is valid for one year. The first proviso to the Rule grants power to the DC for extending the LoA for a period not exceeding 2 years, while the 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. Further, -

- i. Extensions beyond 4th year (or beyond 3rd year in cases where two-third activities are not complete) and onwards can be granted only by BoA.
- ii. BoA can extend the validity for a period of one year at a time.
- iii. There is no time limit up to which the Board can extend the validity.
- iv. In the instant case, two-thirds of activities have not been completed by the unit.

In view of the above rule position, the Board, after deliberations, and on explanation/justification submitted by IFSCA, **granted** the extension of validity of LoA for a further period upto 08.06.2026 (i.e., the 4th year w.e.f. date of LOA), **subject to post-facto regularization of validity** from 09.06.2023 to 09.06.2025, by the concerned DC (Administrator, IFSCA) as per the provisions of Rule 19(4).

133.2(iv) Request of M/s. Zen Technologies Limited in M/s. TSIIC Ltd Adibatla SEZ at Ranga Reddy District, Telangana for the Extension of the Letter of Approval (LOA) for further period of one year i.e. 02.08.2026.

The Board, after deliberations, **granted** extension of validity of LoA for a further period of one year, i.e., upto 02.08.2026 as the written explanation/justification

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submitted by Unit was considered and recommendations by DC, VSEZ, was found satisfactory.

Agenda Item No. 133.3:

Request for extension of Formal approval of SEZ [1 proposal –133.3(i)]

133.3(i) Proposal of M/s. Google Connect Services India Private Limited for 4th extension of validity of Formal approval for its IT/ITES SEZ for a further period of two years from 29.08.2025 to 29.08.2027 at Nanakramguda village, Serilingampally Mandal, Ranga Reddy District, Telangana.

The Board, after deliberations, granted extension of validity of the Formal Approval for a further period of one year, i.e., up to 29.08.2026 as the written explanation/justification submitted by Unit and as recommended by DC, VSEZ, was found satisfactory.

Agenda Item No. 133.4:

Request for Co-Developer status [1 proposal – 133.4(i)]

133.4(i) Proposal of M/s Pinnacle Infotech solutions for Co-Developer status in M/s ELCOT SEZ, located at Vadapalanji Mudurai, Tamil Nadu.

The Board, after deliberations, approved the proposal of M/s Pinnacle Infotech solutions for Co-developer status in M/s Electronics Corporation of Tamil Nadu (ELCOT SEZ) at Vadapalanji Mudurai, Tamil Nadu, for Development Infrastructure of facilities, for the purpose to operate and maintain IT/ITES, to provide for 24 hrs uninterrupted power supply, central air conditioning and other facilities as may be required, to implement and operate under the provisions of the SEZ Act 2005 and the rules and orders made there under within SEZ as per MOCI Instruction No.50 dated 15.03.2010, over an area of 13.29 Ha (32.86 Acre) in accordance with the co-development agreement dated 5th September, 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 29th August, 2019.

Agenda Item No. 133.5:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [5 proposals – 133.5(i)- 133.5(v)]

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133.5(i) Proposal of M/s. DLF Cyber City Developers Limited, Developer of IT/ITES SEZ at Sector- 24 & 25A, DLF Phase-III, Gurugram (Haryana) for demarcation of built-up Processing Area of '2355.127 Sq.Mtr. at 6th Floor, Tower-B, Building No. 14' into Non-Processing Area.

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 / Block wise	Floor No.	Area in Sq. Mtr
Building No. 14	1 floor only i.e. (Block-B of 6 th Floor in Building No. 14)	2355.127
Total		2355.127

133.5(ii) Proposal of M/s Nalanda Shelter Pvt. Ltd., Developer, in IT/ITES SEZ at Sr. No. 129(P), 130(P), 131(P) Near Rajiv Gandhi Infotech Park, Hinjewadi, Phase-I Pune for demarcation of built up area admeasuring 35,513.41 Sq. mtrs into Non-Processing Area.

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.	Bldg. No.	Floor detail (Area in Sq. Mtr.)
1.	Tower 'A'	Podium 1 – 7977.11
2.	Tower 'A'	1st Floor – 9,179.99
3.	Tower 'A'	6th Floor- 9,176.32
4.	Tower 'A'	7th Floor- 9,179.99
Total Area		35,513.41

133.5(iii) Request of M/s ESNP Property Builders and Developers Private Limited, co-developer of SNP infrastructure LLP, IT/ITES SEZ at Changalpatu, Kancheepuram Dist, Tamil Nadu for demarcation of a portion of SEZ processing built-up area (7230 sq.mtr.) as Non-Processing Area

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 / Block wise	Floor No.	Area in Sq. Mtr
Building Block 2	First Floor	3,329
	Ground Floor	3,901
Total		7,230

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133.5(iv) M/s DLF Info City Chennai Limited, Developer of IT/ITES SEZ at Shivaji Garden, Manapakkam, Ramapuram Chennai, Tamil Nadu– Proposal for demarcation of SEZ Processing Built-up area (5,626.19 Sq. Mtr.) as Non-Processing Area.

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 / Block wise	Floor No.	Area in Sq. Mtr
Block – 10	Second	5,626.19
Total		5,626.19

133.5(v) M/s. Gateway Office Parks Private Limited, Developer of IT/ITES SEZ at No. 16, G.S.T Road, Perungalathur, Village, Chennai, Tamil Nadu – Proposal for demarcation of SEZ Processing Built-up area 10,706.32 sq mtrs as Parking/Basement Area for Common usage)

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	Floors	Net BUA (Sq Mtrs)
Building 6 (B6)	3 rd Floor of B6	3,014.00
	4 th Floor of B6	3,014.00
	Ground Floor Lobby of B6	389.05
	Basement/Parking for Building 6(B6)	4,289.27
Total		10,706.32

Agenda Item No.133.6:

Miscellaneous [1 proposal: 133.6(i)]

133.6(i) Request of Surat SEZ for cancellation of LoA of M/s. C Tech Corporation after lapse of extension of validity granted by BoA after hearing appeal of the unit against the Order-in-Original dated 11.06.2024 passed by DC, Surat SEZ.

DC, Surat SEZ informed the Board that after lapse of extension of validity (upto 04.05.2025) granted by BoA in its 124th meeting held on 05.11.2024, M/s. C Tech Corporation has failed to achieve any of the milestones submitted by them including export orders and the proposed timeline for commencement of manufacturing operations. The unit has neither imported nor procured any raw materials from DTA, has not generated any employment, and has undertaken no manufacturing activity during the extension period granted by the Board of Approval (BoA). The unit was non-functional since April, 2017 with no valid justification provided during hearings. Therefore, DC, Surat stated that they are not inclined to renew the LOA of M/s. C Tech Corporation beyond 04.05.2025.

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The Board, after deliberations and considering the facts of the case, agreed with the view of the Development Commissioner, Surat SEZ, and directed to ensure compliance of the conditions stipulated under Section 16(3) of the SEZ Act, 2005.

Agenda Item No.133.7:

Appeal [2 cases: 133.7(i) – 133.7(ii)]

133.7(i) 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 212th UAC meeting held on 28.03.2025 conveyed vide email dated 09.04.2025.

The Board in 131st meeting, deferred the appeal due to paucity of time.

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

The Board in 131st meeting, deferred the appeal due to paucity of time.

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28/04/25

Annexure-I

List of Participants for the Meeting of the Board of Approval for SEZ held on 15.10.2025 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri Rajesh Agarwal, Chairman & Commerce Secretary, Department of Commerce
2. Shri L. Satya Srinivas, Special Secretary, Department of Commerce
3. Shri Ajay Bhadoo, Additional Secretary & DG, DGFT, Department of Commerce
4. Shri Vimal Anand, Joint Secretary, DoC
5. Shri Abhinav Gupta, Development Commissioner, GIFT SEZ
6. Shri Chetan Verma, Specified Officer, GIFT SEZ

List of participants connected with Video Conferencing: -

1. Smt. P. Hemalatha, Development Commissioner, CSEZ
2. Shri Dinesh Singh, Development Commissioner, KASEZ
3. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ
4. Shri Srinivas Muppaala, Development Commissioner, VSEZ
5. Shri D.B Singh, Development Commissioner, FSEZ
6. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
7. Shri Abhimaniu Sharma, Development Commissioner, Surat SEZ
8. Shri Kiran Mohan Deputy Development Commissioner, NSEZ
9. Pr. DG, DGEP, CBIC
10. Shri Praveen Trivedi, Administrator, IFSCA
11. Ms Deepa Pande, Under Secretary (Lands), Ministry of Defence
12. Ms Meenakshi Agarwal, MeitY
13. Shri Neeraj Rawat, DLA
14. Shri O P Sharma, D/o Chemicals and Petrochemicals
15. Under Secretary, ITA-I, CBDT
16. Shri Abhishek Sharma, Development Commissioner, Indore SEZ
17. Shri Rajneeshh Mittal, AGM, Directorate of Industries & Commerce, Haryana
18. Shri Krishna Kanth Pulicherla, DST
19. Shri Anil Kant Mishra, TCPO, MoHUA

Signature
28/10/25