

No. K-43016/3/2026-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)

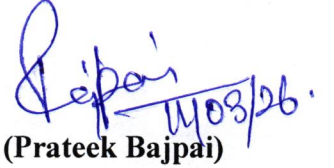
Vanijya Bhawan, New Delhi  
Dated the 11 March, 2026

**OFFICE MEMORANDUM**

**Subject:** 137<sup>th</sup> Meeting of the Board of Approval for Special Economic Zones (SEZs) held on 27<sup>th</sup> February, 2026– Reg.

Please find enclosed herewith Minutes of the 137<sup>th</sup> meeting of the Board of Approval for SEZs held on 27<sup>th</sup> February, 2026 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. 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. 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
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.
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. Administrator (IFSCA) International Financial Services Centres Authority, 2nd & 3rd Floor, PRAGYA Tower, Block 15, Zone 1, Road 1C, GIFT SEZ, GIFT City, Gandhinagar, Gujarat
38. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
39. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
40. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
41. Development Commissioner, Mangalore Special Economic Zone, Mangalore.

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42. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and 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 (4<sup>th</sup> Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata - 700 016
48. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai - 600009 (Fax: 044-25370822).
49. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum - 695001 (Fax: 0471-2333017).
50. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
51. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur - 302005 (0141-2227788).
52. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow - 226001 (Fax: 0522-2238255).
53. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan), Sector -17, Chandigarh- 160017.
54. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
55. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneswar - 751001 (Fax: 0671-536819/2406299).
56. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
57. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
58. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi - 834002.
59. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman - 396220 (Fax: 0260-2230775).
60. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
61. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2<sup>nd</sup> Floor, Pandri, Raipur, Chhattisgarh.

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

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## **Minutes for the 137<sup>th</sup> meeting of the Board of Approval for Special Economic Zones (SEZs) held on 27<sup>th</sup> February, 2026**

The One Hundred and Thirty-Seven (137<sup>th</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 27<sup>th</sup> February, 2026, 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. 137.1:**

#### **Ratification of the minutes of the 136<sup>th</sup> meeting of the Board of Approval for Special Economic Zones (SEZs) held on 30<sup>th</sup> January, 2026.**

The Board ratified the minutes of the 136<sup>th</sup> meeting of the BoA for SEZs held on 30<sup>th</sup> January, 2026.

### **Agenda Item No. 137.2:**

#### **Request for extension of LoA of SEZ Unit [ 1 proposal – 137.2(i) ]**

**137.2(i) Request of M /s. ASA Agrotech Private Limited located at JNPA-SEZ for extension of LOA beyond 20.04.2024 for 3rd ex post facto extension for regularisation of LoA i.e. 22.04.2024 to 21.04.2025 and further 4th extension of one year i.e. 22.04.2025 to 21.04.2026.**

DC SEEPZ-SEZ informed that M/s. ASA Agrotech Private Limited is unit at JNPA SEZ developed by Jawaharlal Nehru Port Authority (JNPA)-a Government entity under the Ministry of Ports, Shipping and Waterways. The Letter of Approval (LoA) was issued on 22.04.2021. The LoA of the Unit was extended twice and was valid till 20.04.2024. It was informed that the Unit has requested for extension of LoA and assured that once the LoA is extended, the infrastructure developmental activities will be accelerated and so that business activities could commence.

The Developer - JNPA has conveyed its no objection and recommended the extension of the LOA after considering all relevant factors. Accordingly, DC, SEEPZ has recommended the proposal for extension of LoA on the request of the Unit for 3rd ex-post facto extension for regularization of LoA i.e. 22.04.2024 to 21.04.2025 and 4th extension of one year i.e. 22.04.2025 to 21.04.2026.

In this regard, DGEP observed that the validity of LoA for unit has expired on 20.04.2024 and it needs to be discussed if the proposal is legally tenable to provide extension in view of Rule 19(5) of SEZ Rules 2006. On this, DC, SEEPZ informed that the Unit had submitted its request for further extension of LoA on 11.06.2024 along with a request for condonation of delay of about two months and the subject

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matter remained continuously under examination and several correspondences was made between the Unit and O/o DC, SEEPZ and JNPA (the Developer) addressing the deficiencies, clarification and follow-up. Thus, DC, SEEPZ submitted to the Board that the request may be treated as that for regularisation of a pending extension matter and not as grant of a fresh retrospective extension. It was also informed by DC, SEEPZ that the Developer has given its NoC for grant of extension in validity of LoA to the Unit.

Accordingly, after consideration of the reasons for delay, i.e., date of submission of initial request, investment made, No-objection of Developer and submissions of DC, SEEPZ SEZ, the Board being satisfied that it is necessary and expedient in pursuance to extant provisions of SEZ Act/ Rules, including third proviso to Rule 19(4) of SEZ Rules, 2006, regularised the validity of LoA of M/s. ASA Agrotech Private Limited up to 21.04.2025 and **granted** extension of validity of LoA upto 21.04.2026. Simultaneously, the Board directed DC, SEEPZ to ensure tangible development/ progress during the period of extension, for any further consideration of extension of LoA by BoA.

#### **Agenda Item No. 137.3:**

##### **Request for setting up of new SEZ [ 1 proposal –137.3(i)]**

**137.3(i) Request of M/s. Tata Semiconductor Manufacturing Private Limited seeking Formal approval for setting up of Electronic Hardware and Software including IT/ITES SEZ at Plot No. 255 and 238 (part 2 which are a part of Survey No 151, Dholera Village) Industrial Zone in town Planning Scheme 2A, Dholera Special Investment Region, Gujarat over an area of 66.17 Ha.**

The Board was apprised by DC, KASEZ that the M/s. Tata Semiconductor Manufacturing Private Limited, as a Developer, proposes to set up Electronic Hardware and Software, including IT/ITES, SEZ at Dholera, Gujarat over an area of 66.17 Ha. The Developer proposes to invest up to ₹1,075 crore for construction of facility. Thereafter, investment to the tune of ₹90,451 crore will be made as a Unit for manufacturing of semiconductor and electronic components. DC, KASEZ informed that the project will create approximately 1900 direct and 20000 indirect persons in a period of 5 years.

Further, DC KASEZ informed the Board that M/s. Tata Semiconductor Manufacturing Private Limited and India Semiconductor Mission(ISM), Digital India Corporation (under Ministry of Electronics and Information Technology or MeitY, Government of India) has entered into a Fiscal Support Agreement (FSA). One of the requirements under the Fiscal Support Agreement is that the obligations of M/s. Tata Semiconductor Manufacturing Private Limited under the FSA shall be secured by creation of mortgage over the project land (66.17 Ha where SEZ is proposed to be set

up) in favour of ISM. Taking into consideration the amendment in Rule 7 of SEZ Rules, 2006 vide Notification dated 03.06.2025, and the mandatory condition set by ISM, MeitY (Government of India) on M/s. Tata Semiconductor Manufacturing Private Limited for mortgaging the land for the purpose of securing the financial support from the former, and the large investment proposed by M/s. Tata Semiconductor Manufacturing Private Limited, the Board granted 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 (ISM).

The Board, after deliberations, **granted** Formal Approval to M/s. Tata Semiconductor Manufacturing Private Limited for setting up of Electronic Hardware and Software, including IT/ITES, SEZ at Plot No. 255 and 238 (part 2 which are a part of Survey No 151, Dholera Village) Industrial Zone in town Planning Scheme 2A, Dholera Special Investment Region, Gujarat over an area of 66.17 Ha.

**Agenda Item No. 137.4:**

**Request for Formal Approval for SEZ [ 1 proposal –137.4(i)]**

**137.4(i) Proposal of M/s. NDR Infrastructure Private Ltd. to set up their Multi-Sector SEZ in 58.3475 Hectares at Soorai, Aayal, Govindacheri & Govindacherrikuppam Villages in Sholingar Taluk, Ranipet District, Tamil Nadu - for grant of Formal Approval & Notification of SEZ.**

The Board observed that the M/s. NDR Infrastructure Private Limited proposes to invest up to Rs. 316.1075 Cr for establishment of Multi Sector SEZ which will create employment for approximately 1000 direct/indirect persons in 1<sup>st</sup> year of operation. Further, the Board was also informed that M/s. NDR Infrastructure Private Limited was earlier granted In-Principle Approval on 08.06.2021 which is valid till 30.06.2026. Now, after getting the area of 58.3475 Hectares and fulfilling other mandatory condition, M/s. NDR Infrastructure Private Ltd has requested for Formal Approval.

The Board, after deliberations, **granted** Formal Approval to the proposal of M/s. NDR Infrastructure Private Ltd. to set up their Multi-Sector SEZ in 58.3475 Hectares at Soorai, Aayal, Govindacheri & Govindacherrikuppam Villages in Sholingar Taluk, Ranipet District, Tamil Nadu over an area of 58.3475 Ha.

**Agenda Item No. 137.5:**

**Request for Co-Developer status [1 proposal – 137.5(i)]**

**137.5(i) Request of M/s. MTJ Vizag (1) Private Limited, for Co-developer status in M/s. Adhistan Private Limited, (formerly known as M/s. Brandix India Apparel City Private Limited SEZ) Achutapuram, Pudimadaka, Anakapali District, Andhra Pradesh.**

The Board observed that M/s. MTJ Vizag (1) Private Limited has entered into agreement with the Developer on 07.07.2025, which is a condition required to be fulfilled under the Section 3(11) of SEZ Act, 2005 and DC has also recommended the proposal.

The Board, after deliberations, **approved** the proposal of M/s. MTJ Vizag (1) Private Limited for Co-developer status in M/s. Adhistan Private Limited, (formerly known as M/s. Brandix India Apparel City Private Limited SEZ) at Achutapuram, Pudimadaka, Anakapali District, Andhra Pradesh for Construction of a Business Hotel in non-processing area of SEZ, without any duty/tax benefits, in the dual-use area of non-processing area over an area 1.562 Acres (0.632 Ha) (Sy. Nos.217, 253 P, 266P), in accordance with the Co-developer Agreement dated 07.07.2025, entered into with the Developer (M/s. Adhistan Private Limited) subject to the condition that the 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. 137.6:**

#### **Request for full/partial de-notification of SEZ [5 proposals 137.6(i) – 137.6(v)]**

**137.6(i) Proposal of M/s. Flextronics Technologies India Private Limited, Developer for partial de-notification of 15.42 Ha out of 76.14 Ha of IT/ITES Electronic Components & Hardware Manufacturing & Related Services, Flextronics SEZ at Plot No.3, Phase-II, SIPCOT Industrial Park, Sandavellore C, Sriperumbudur, Kanchipuram, Tamil Nadu.**

The Board was informed that the main reason for instant partial de notification proposal is to convert 15.42 Hectares from SEZ into Domestic Tariff Area so as to mitigate the adverse impact of post Covid drop in export orders, as tax incentives are also not available in SEZs. It has been further submitted that the capacity utilization has dropped to less than 10%.

The Board was further informed that on-site inspection was conducted on 18.12.2025 in presence of officers of O/o DC, MSEZ along with State Special Tahsildar and Surveyor wherein it was confirmed that the Developer of the SEZ would continue fulfilling the contiguity conditions stipulated under Rule 5 (Read with Rule 7) of the SEZ Rules, 2006, even after partial de-notification.

