

No. K-43016/18/2026-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Vanijya Bhawan, New Delhi
Dated the 7th July, 2026

OFFICE MEMORANDUM

Subject: 141st Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs)
– Agenda - Reg.s

The undersigned is directed to refer to the subject cited above and to inform that the 141st meeting of the BoA for SEZs is tentatively scheduled to be held on **17th July, 2026 in Room No. 427, Vanijya Bhawan, New Delhi** under the Chairmanship of Commerce Secretary, Department of Commerce in **Hybrid Mode**.

2. **The agenda items for the 141st meeting of the BoA for SEZs is enclosed herewith.** The same has also been hosted on the website: www.sezindia.gov.in.
3. All the addresses are requested to kindly make it convenient to attend the meeting.
4. The meeting link of the aforesaid meeting will be shared shortly in due course.



(Pateek Bajpai)

Under Secretary to the Government of India
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To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, 4th Floor, Kartavya Bhawan – I, New Delhi - 110001
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, 4th Floor, Kartavya Bhawan – I, New Delhi - 110001
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 Bhawan, 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. Joint Secretary (IS-I), Ministry of Home Affairs, Kartavya Bhavan-03, Janpath, New Delhi - 110001
12. Ministry of Defence, Joint Secretary (C&W), 6th Floor, Kartavya Bhavan-2, New Delhi - 110001
13. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi - 110003 (Fax: 24363577)
14. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
15. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
16. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
17. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi.
18. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
19. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
20. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi - 110 001 (Fax: 223329770)
21. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
22. Development Commissioner, Noida Special Economic Zone, Noida.
23. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
24. Development Commissioner, Falta Special Economic Zone, Kolkata.
25. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
26. Development Commissioner, Madras Special Economic Zone, Chennai
27. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
28. Development Commissioner, Cochin Special Economic Zone, Cochin.
29. Development Commissioner, Indore Special Economic Zone, Indore.
30. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
31. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
32. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai - 400 096
33. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
34. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam - 3
35. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
36. Administrator (IFSCA) International Financial Services Centres Authority 2nd & 3rd Floor, PRAGYA Tower, Block 15, Zone 1, Road 1C, GIFT SEZ, GIFT City, Gandhinagar, 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 (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, Bhubaneshwar – 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.

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

**Agenda items for the 141st Meeting of the Board of Approval for SEZs to be held
on 17th July, 2026.**

SEZ AGENDA ITEMS

Items No.	Particulars	Zone
141.1	Ratification of the minutes of the 140th meeting of the Board of Approval for Special Economic Zones (SEZs) held on 15th June, 2026.	
141.2	Request for extension of Formal approval of SEZ	
1.	M/s Nagaland Industrial Development Corporation Ltd., at Ganeshnagar, Dimapur, Nagaland.	FSEZ
2.	M/s. State Industries Promotion Corporation of Tamil Nadu (SIPCOT), at Panapakkam Village, Nemili Taluk, Ranipet District, Tamil Nadu.	MEPZ
3.	M/s VSF Projects Limited, at Ankulapatur Village, Chillakur Mandal, Tirupathi Dist, Andhra Pradesh.	VSEZ
141.3	Request for conversion of Processing Area into Non-Processing Area under Rule 11(B)	
1.	M/s. Festus Properties Pvt. Ltd., at Powai, Mumbai, Maharashtra.	SEEPZ
2.	M/s. Hyderabad Infratech Pvt. Ltd., at Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Telangana.	VSEZ
3.	M/s. Seaview Developers Private Limited, at Noida, Uttar Pradesh.	NSEZ
4.	M/s. ACE Urban Hitech City Limited, at Kesarapalli Village, Gannavaram Mandal, Krishna District, Andhra Pradesh.	VSEZ
5.	M/s. Sundew Properties Ltd, SEZ at Madhapur, Ranga Reddy Dist, Hyderabad, Telengana.	VSEZ
6.	M/s. Infopark Properties Limited, at Taramani, Chennai.	MEPZ
7.	M/s Mindspace Business Parks Private Limited, at Airoli (E), Navi Mumbai, Maharashtra.	SEEPZ
8.	M/s. Sundew Properties Ltd, Madhapur, Ranga Reddy District, Hyderabad, Telengana.	VSEZ
9.	M/s. DLF Info City Chennai Limited, at Ramapuram, Chennai.	MEPZ
141.4	Dual Use of infrastructure in Non-Processing Area of IT/ITES in terms of Rule 11A (1) of SEZ Rules, 2006.	
1.	M/s. DLF Info City Chennai Limited, at Ramapuram, Chennai.	MEPZ
141.5	Request for full/partial de-notification/ increase area of SEZ	
1.	M/s. Rackbank Datacenters Pvt. Limited, at, Nava Raipur, Atal Nagar, Chhatisgarh.	VSEZ
2.	M/s. Delta Electronics India Private Limited, at Kurubarapalli, Krishnagiri District, Tamil Nadu.	SEEPZ
3.	M/s. Brahmani Infratech Limited, at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana.	VSEZ
141.6	Miscellaneous	
1.	M/s. Larsen & Toubro Limited Kattupalli Village, Ponneri Taluk, Tiruvallur District, Tamil Nadu.	MEPZ
2.	M/s. Infosys Limited, at Sholinganallur, Tamil Nadu.	MEPZ
3.	M/s. C Tech Corporation, at Surat SEZ.	SURAT SEZ
141.7	Appeal	
1.	M/s. Tulip D Inox, at Moradabad SEZ.	Moradabad SEZ
	Total	20

Agenda for the 141st meeting of the Board of Approval for Special Economic Zones (SEZs) to be held on 17th July, 2026

Agenda Item No. 141.1:

Ratification of the minutes of the 140th meeting of the Board of Approval for Special Economic Zones (SEZs) held on 15th June, 2026.

Agenda Item No. 141.2:

Request for extension of Formal approval of SEZ [3 proposals –141.2(i) – 141.2(iii)]

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 forward 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.

141.2(i) Request of M/s Nagaland Industrial Development Corporation Ltd SEZ for further extension of the validity period of formal approval, granted for setting up of Sector specific SEZ for Agro & Food Processing at Ganeshnagar, Dimapur, Nagaland beyond 02.12.2025.

Jurisdictional SEZ: FALTA SEZ

Facts of the Case:

1.	Name of the Unit	M/s Nagaland Industrial Development Corporation Ltd at Ganeshnagar, Dimapur, Nagaland
2.	LoA issued on date	12.10.2007. The SEZ stands notified as on 09.07.2009.
3.	Nature of business of the Unit	Sector specific SEZ for Agro & Food Processing and now deemed multi sector.
4.	Area of SEZ	50.70 Ha
5.	No. of Extensions	Ten (10) and the last extension was given on 18.11.2024
6.	LOA valid upto	02.12.2025
7.	Request	For further extension upto 02.12.2026

Present Progress:

a. Details of Business plan:

Sl. No.	Type of Cost	Proposed Investment (Rs. in crores)
1	Cost of Project	Nil
2	Construction Cost	10.90
	Total	10.90

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

Sl. No.	Type of Cost	Total investment made so far (Rs. In Crore) p to	Incremental Investment since last extension (Rs. In Crores)
1	Land Cost	Nil	Nil
2	Material procurement	Not applicable	
3	Construction	23.1108	0.023 Cr.
	Total	23.1108	0.23

b. Details of physical progress till date:

S. No	Activity	% Completed	% completion during last one year
1	Site development for Industrial Plots	100%	
2	Boundary Walls	100%	
3	Administrative Block	100%	
4	Guest House	100%	
5	Electrification	100%	Nil
6	Internal Roads	100%	
7	Water Pipes	100%	
8	Water Treatment Plant	100%	
9	C.E.P.T	In pipe line	Nil
10	Cold Storage	In pipeline	Nil
11	Residential Block	100%	
12	Factory Shed (03 No.)	100%	
13	Standard Design Factory (02 No.)	100%	

Detailed reasons for delay: -

M/s Nagaland Industrial Development Corporation Ltd has invested substantially for development of infrastructure related facilities in the SEZ. M/s NIDC has completed site development, construction of boundary wall, administrative block, guest house, internal roads, water pipelines, water treatment plant, residential blocks, SDFs and Factory Sheds. It has already spent about Rs. 23.00 crore for the development of the SEZ, which is more than double the projected investment of about Rs. 12.00 crore for development of the infrastructure at site.

However, despite this, the operationalization of the SEZ has experienced significant delay. The primary reason for the delay has been the inadequate availability of entrepreneurial participation and commercialization of the projects.

However, now, this SEZ is likely to be operational within one year. The recent grant of Letter of Approval (LoA) dated 12.09.2025 to M/s Seiko Aluminium along with the commencement of construction activities at the site by the Unit marks a significant milestone and such a development will catalyze the attraction of additional Units.

The status report of progress made by the Unit, i.e. M/s Seiko Aluminium is as under:

S. No	Item description	INR in Crores
1	Investment made in the project till date	4.23

2	Investment in pipeline	13.8
3	Infrastructure development at the site	Boundary wall and shed construction, drainage system, erection of electric poles etc. <ul style="list-style-type: none"> • Hot pit tank construction • Cooling tank construction • Labour room construction • Equipment supply order given • Fabrication material supply order given
4	Tie-ups made with foreign/indigenous suppliers for import/purchase of Plant & Machinery, capital goods etc.	Yes

Recommendation by DC, Falta SEZ:

The proposal has recommended for extension of LOA for a period of 01 (one) year up to 02.12.2026 in view of the ongoing investment and the pace of construction activities at site which are expected to result in operationalization of the new Unit in the SEZ in the near future.

141.2(ii) Request of M/s. State Industries Promotion Corporation of Tamil Nadu (SIPCOT) for extension of validity period of formal approval, granted for Multi-sector SEZ at Panapakkam, Ranipet District, Tamil Nadu upto 31.07.2028.

Jurisdictional SEZ- MEPZ-SEZ

Fact of the Case:

Name of the Developer	M/s State Industries Promotion Corporation of Tamil Nadu (SIPCOT).
Sector	Multi Sector Special Economic Zone
Location	Panapakkam Village, Nemili Taluk, Ranipet District-631052, Tamil Nadu.
LOA date	04.07.2023, File no. K-43016/7/2023-SEZ
Date of Notification	04.07.2023
Validity of LoA	03.07.2026
Request	Extension of validity upto 31.07.2028

Present Progress:

(a) Details of Business plan:

Sl. No.	Type of Cost	Proposed Investment (Rs. in crores)
1	Land Cost	60.88
2	Construction cost	40.10
Total project cost		100.98

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

Sl. No.	Type of Cost	Total investment made so far (in Rs crores)	Incremental Investment since last extension till date in Rs. In crores
1	Land Cost	60.88	NA
2	Material Procurement	-	
3	construction	13.50	
Total		74.38	

(c) Details of physical progress till date:

S. No	Activity	% Completed	% completion during last one year	Present Status of Project
1	Structural Civil works-Core & Shell, finishing works, façade and other infra for the building	90%	67%	Dead line for completion of balance work is July 2026
2	Unit Construction activity	Proposed to start in September 2026		

Detailed Reasons for delay:-

The SIPCOT (Developer) issued an In-principal allotment letter dated 11.11.2024 for an extent of 81.35 hectares (201.02 acres) to M/s. Grand Atlantia Panapakkam SEZ Developers Private Limited to establish as a Captive SEZ Unit. The allottee subsequently requested the Developer (M/s. SIPCOT) to bifurcate the land into two portions, namely 52.78 hectares (130 acres) under SEZ and 28.57 hectares (71.02 acres) under DTA, for setting up industrial units in both SEZ and DTA for "**non-leather footwear manufacturing.**" Despite multiple additions and deletions of land parcels, the final land extent of 52.78 hectares designated exclusively for SEZ operations was officially notified in June 2025.

SIPCOT (Developer) initiated land levelling activities in September 2025, and the Zone is currently under active construction, including development of the project office and skill center, and is nearing completion of infrastructure and overall development. SIPCOT (Developer) has stated that the proposed infrastructure within the zone is expected to be completed by the end of **July 2026**. In view of the ongoing development works, it is not feasible to hand over possession of the land to the designated unit within the stipulated timeline.

Despite multiple reminders issued by the DC, MEPZ Office to the Developer (M/s. SIPCOT) for submission of an application for LOA extension or for facilitating the unit to apply for a Letter of Approval. Consequently, the unit, M/s. Grand Atlantia Panapakkam SEZ Developers Private Limited, was granted LOA (Ref. No. 08/01/2026/SIPCOT SEZ- Panapakkam dated 18.05.2026) by the DC, MEPZ Office.

The unit, M/s. Grand Atlantia Panapakkam SEZ Developers Private Limited, has now proposed to commence construction activities from **September 2026** in a phased manner, wherein a portion of the land will be developed, operationalized within a shorter timeframe, and production will be commenced, followed by subsequent expansion for full utilization of the land.

The delay arises due to the factors which is beyond their control like deferred receipt of construction approvals as well as extended negotiations and finalization processes with third parties and the requirements of the Taiwanese anchor investor group (M/s.

Grand Atlantia Panapakkam SEZ Developers Private Limited) which intends to establish their operations in both SEZ and DTA. In order to accommodate their operational plans and optimize land utilization, the extent of the SEZ area was rationalized with various modification on Gazette notification and final approval was issued on 18.6.2025.

The Developer (SIPCOT) was unable to hand over the land parcel in SEZ format to the allottee within the stipulated timeline. Meanwhile, the unit has recently obtained the Letter of Approval (LOA) dated 18.05.2026. Hence, the Developer (SIPCOT) has sought LOA extension up to 31.07.2028.

Other information which may assist BoA in the matter:

SIPCOT SEZ at Panapakkam, Ranipet, is envisaged as a comprehensive project for non-leather athletic and casual footwear manufacturing by M/s. Grand Atlantia Panapakkam SEZ Developers Private Limited. The project includes integrated infrastructure such as an administrative office, R&D and testing centre, and a skill development centre.

The entire area is proposed to accommodate four units under the same captive entity, M/s. Grand Atlantia Panapakkam SEZ Developers Private Limited. The project is expected to attract substantial FDI in the non-leather footwear manufacturing sector, with an estimated investment of 21,000 crore and the potential to generate employment for approximately 17,250 persons, thereby significantly contributing to the economic development of the region.

Recommendation of the DC, MEPZ-SEZ

The DC, MEPZ-SEZ has recommended and forwarded the proposal for consideration by the BoA for extension of validity of Formal Approval upto 31.07.2028

141.2(iii) Request of M/s VSF Projects Limited for extension of validity of the Formal Approval granted for setting up of Multi Sector Free Trade Warehousing Zone at Sy no. 782 to 1236, Ankulapatur Village, Chillakur Mandal, Tirupathi Dist, Andhra Pradesh for further period of one year i.e., upto 02.11.2026.

Jurisdictional SEZ – Visakhapatnam SEZ

Fact of the Case:

Name of the Developer	M/s VSF Projects Limited
Sector	Multi Sector Free Trade Warehousing Zone
Location	Sy 782 to 1236, Ankulapatur Village, Chillakur Mandal, Tirupathi Dist, Andhra Pradesh 524412.
LOA date	03.11.2021, File no. K.43016(11)/2021-SEZ
Date of Notification	22.09.2022
Extension	Formal Approval for three years on 03.11.2021. One extension upto 1.11.2025
Request	The developer has requested for another extension upto 02.11.2026. The SEZ stands notified as on date Extension of validity upto 02.11.2026

Present Progress:

(a) Details of Business plan:

Sl. No.	Type of Cost	Proposed Investment (Rs. in crores)
1	Land Cost	151
2	Construction cost	434
Total project cost		585

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

Sl. No.	Type of Cost	Total investment made so far (Rs in Cr.)	Incremental Investment since last extension till date in Rs. In Cr.
1	Land Cost	151 Cr	-
2	Material Procurement	-	-
3	construction	134 Cr	67.97 Cr
Total		285 Cr	

(c) Details of physical progress till date:

S.No	Activity	% Completed	% completion during last one year	Present Status of Project
1	Multi Sector Free Trade Warehousing Zone (Construction of Warehouse - 1)	100%	22%	Nil
2	Multi Sector Free Trade Warehousing Zone (Construction of Warehouse – II & III)	10%	10%	By 2.11.2026

The following documents have been submitted:

- a. Form-C1 (Application for Extension of Validity of Approval granted under Rule 6(2)(a).
- b. The infrastructure report as on date along with photographs

Detailed reasons for delay:

- In the First Phase, Developer has completed the construction of Completion of Compound walls, Parking area, Main CC Road, Internal CC Roads, Grade A Warehouse-1(360000sft) and ICD, Admn. Building, Customs Building, Canteen Building and Vendors Accommodation, Weigh Bridge & 2.3Lakh water Sump. Panel Boards Room, Security Room & HT Transformer Yard (Sub-Station). Erection of sewage treatment plant. Storm water Drain works, Infrastructure Development - Approach Road of 4.5 Km(BT), Internal works. External Works, Fire Fighting works, Installation of CC cameras and Street lights. The remaining infrastructure works i.e, construction of Warehouse-I and Wahrehouse-II is expected to be completed by 02.11.2026.
- The works proposed for Phase-II have commenced with ground levelling and piling for the remaining warehouse.

Recommendation of the DC, VSEZ: -

The DC, VSEZ has recommended and forwarded the proposal for consideration by the BoA for extension of validity of Approval upto 02.11.2026.

Agenda Item No. 141.3:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [9 proposals – 141.3 (i)- 141.3(ix)]

Rule position:

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:

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.

141.3(i) Request of M/s Festus Properties Pvt. Ltd., developer to an IT/ITES SEZ at Powai, Mumbai, Maharashtra obtaining approval for demarcation of Processing Built-up area (9,982.62 Sq. Mtrs. in Wing A – 7th and 13th Floors, along with appurtenant parking of 1,104.97 Sq. Mtrs.) as Non-Processing Area in terms of Rule 11B of SEZ Rules

Jurisdictional SEZ: SEEPZ SEZ

Facts of the Case:

1.	Name & Address of the SEZ	M /s. Festus Properties Private Limited, Ground Floor, common Service Area, Kensington Building, 'A' Wing, SEZ Building, One South Avenue, Downtown Powai, Hiranandani Business Park, Mumbai, Maharashtra 400076			
2.	Letter of Approval No. and date	F.2/67/2006-EPZ dated 19.06.2006			
3.	Date of Notification	13.04.2007			
4.	Name of the Sector of SEZ for which approval has been given	IT/ITES			
5.	Total Notified Area of SEZ	3.62 Hectare Area			
6.	Total Area of -				
	i) Processing Area	3.62 Hectare Area			
	ii) Non- Processing Area	0.00 Hectare area			
7.	Details of Built-up Area:				
	No. of towers with built up area of each tower (in SQ Mts)	Total Wing/ Tower	Gross BUA (Sq.Mtrs.)		
		Wing - A	56,380.52		
		Wing - B	47,087.49		
		Total Built Up Area	1,03,468.01		
		Built-up office area: 1,03,468.01 sq.mtrs.			
		As per OC	As per Site	Wing-A Office Area (Sq. Mtrs)	Wing-B Office Area (Sq. Mtrs.)
	Lower Basement	Basement 1 (Store/Services)	4,265.16	2,170.05	
	Upper Basement	Basement 2 Parking	10,616.08	9,908.07	
	Ground Floor	Stilt 1 Parking	10,284.06	9,687.32	
	1 st Podium	Stilt 2 Parking	10,346.06	9,731.18	
		Total	35,511.36	31,496.62	

		Basement /Parking Area: 67,007.98 sq mtrs. Total Built-up office area: 1,03,468.01 sq. mtrs. Total Basement/parking rea: 67,007.98 sq mtrs.														
8	Total Built up Area i. Processing area ii. Non-Processing Area-	Built-up office area:1,03,468.01 sq. mtrs. Basement/parking Area = 67,007.98 sq. mtrs. Built-up area: 0.00 sq. mtrs. Basement area: 0.00 sq. mtrs.														
9	Total number of floors in Bldg. wherein demarcation of NPA is proposed:	Total 13 Floors (Wing A)														
10	Total number of floors proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	<table border="1"> <thead> <tr> <th>Sl No</th> <th>Wing (A/B)</th> <th>No of Floors</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>A</td> <td>Seventh floor</td> </tr> <tr> <td>2</td> <td>A</td> <td>Thirteenth Floor</td> </tr> </tbody> </table> <p>(9,982.62 Sq. Mtrs. in Wing A – 7th and 13th Floors, along with appurtenant parking of 1,104.97 Sq. Mtrs. And other common areas including utility rooms, driveways, ramps, landscape/road area of 24,511.68 Sq. Mtrs.)</p>	Sl No	Wing (A/B)	No of Floors	1	A	Seventh floor	2	A	Thirteenth Floor					
Sl No	Wing (A/B)	No of Floors														
1	A	Seventh floor														
2	A	Thirteenth Floor														
11	Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES Units	<p>(9,982.62 Sq. Mtrs. in Wing A – 7th and 13th Floors, along with appurtenant parking of 1,104.97 Sq. Mtrs. And other common areas including utility rooms, driveways, ramps, landscape/road area of 24,511.68 Sq. Mtrs.)</p> <p>Detail is as below:</p> <table border="1"> <thead> <tr> <th>Sl No</th> <th>Wing (A/B)</th> <th>Floor Area (in sq Mtrs.)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>A</td> <td>Seventh floor (5,055.41)</td> </tr> <tr> <td>2</td> <td>A</td> <td>Thirteenth Floor (4,927.21)</td> </tr> <tr> <td colspan="2">Total</td> <td>9982.62</td> </tr> </tbody> </table> <p>Basement/Parking Area of Wing A be demarcated as below: Basement/Parking Area for 7th & 13th Floor -</p> <table border="1"> <tr> <td>Basements/Parking</td> <td>Total (In Sq.Mtrs.)</td> </tr> </table>	Sl No	Wing (A/B)	Floor Area (in sq Mtrs.)	1	A	Seventh floor (5,055.41)	2	A	Thirteenth Floor (4,927.21)	Total		9982.62	Basements/Parking	Total (In Sq.Mtrs.)
Sl No	Wing (A/B)	Floor Area (in sq Mtrs.)														
1	A	Seventh floor (5,055.41)														
2	A	Thirteenth Floor (4,927.21)														
Total		9982.62														
Basements/Parking	Total (In Sq.Mtrs.)															

		Podium 1 Car Parking	1010.77
		Podium 1 Two-Wheeler Parking	94.20
		Total	1104.97
12	Total Built up area already Applied/approved for demarcation of NPA for setting up of Non SEZ IT/ITES Units in the IT/ITES	NIL	
13	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate (in INR)	Rs. 29,92,88,523/-	
14	Whether duty benefits and tax exemptions availed has been refunded and NOC from The Specified Officer has been obtained? (Please enclose NOC from The Specified Officer)	YES	
15	Reasons for demarcation of NPA	To give non-processing area on lease to Domestic units who do not wish to set up as SEZ unit.	
16	Total remaining built-up area	Balance Built up processing area after demarcation- 93,485.39 sq. mtrs. and Balance Basement Processing Area after demarcation- 65,903.01 sq. mtrs.	
17	Whether total remaining built up area fulfils the minimum built up area requirement as per rule 5 of SEZ Rules 2006?	Yes	
18	Purpose and usage of such demarcation of NPA.	To give non-processing area on lease to Domestic units who do not wish to set up as SEZ unit.	

The following requisite documents have been submitted:

- i. Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area and recommendation of DC, SEEPZ.
- ii. Chartered Engineer Certificate dated 20.05.2026 of Shri Vijay D. Khamkar, Chartered Engineer Membership Regd No. M-1535875, towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide letter dated 22.05.2026.
- iv. Certificate of Specified Officer in prescribed format, confirming refund of duty as per provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09.04.2024 duly countersignature of DC, SEEPZ.
- v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, SEEPZ.
- 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 into Non-Processing Area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.

Recommendation by DC, SEEPZ-SEZ:

The proposal of M /s. Festus Properties Private Limited for demarcation of Built up Floors as Non-Processing Area of a notified IT/ITES SEZ has been recommended to the Board of Approval for consideration.

141.3(ii) Request of M/s. Hyderabad Infratech Pvt. Ltd. Co-Developer of IT/ITES SEZ developed by M/s. Phoenix Infocity Pvt. Ltd at at Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Telangana for demarcation of Processing area (7575.38 Sqm) as Non-Processing Area in terms of Rule 11B of SEZ Rules

Jurisdictional SEZ: Visakhapatnam SEZ

Brief of the case:

No	Particulars	Details	
1	Name and address of the Developer:	Phoenix Infocity Private Limited, Survey No. 30(P), 34(P), 35(P) & 38(P), Gachibowli village, Serilingampally Mandal, Hyderabad-500081	
	Name and address of the Co-Developer	Hyderabad Infratech Private Limited, aVance Business Hub Survey no.'s 30 (P), 34(P), 35 (P) and 38 (P), Gachibowli Village, Serilingampally Mandal, Hyderabad - 500 081	
2	Letter of Approval No. and date-Developer	F.2/51/2006/EPZ, Dt. 16 th June 2006	
	Letter of Approval No. and date-Co-Developer	F.2/51/2006-EPZ Dt. 28 th September, 2011	
3	Date of Notification	F.No.F.2/51/2006- EPZ, 11 th June,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	Total Area of Developer- Phoenix Infocity Private Limited	Processing area: 10 Hectares Non- Processing area: Nil	
	Total Area of Co-Developer - Hyderabad Infratech Private Limited	Processing area :1.033 Hectares Non- Processing area: Nil	
7	Details of Built-up area		
	i. No. of Towers with Built up area of each Tower	Tower	BUA (in Sq. mts)
		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		

		H-6	91,327.67																																								
		H-6A	48,109.80																																								
		H-7	40,065.04																																								
		H-8	30,995.81																																								
		H-9	1,38,179.15																																								
		Total	5,79,417.36																																								
	ii. Total built up area	Total-10 Towers with BUA 5,79, 417.36 Sq.mts																																									
8	Total Built up area	<p>Processing Area – 4,72,693.70 Sq. Mtrs</p> <p>Total BoA approved Non-Processing Area is – 1,06,723.66 Sq. Mtrs</p> <p>a. Vide letter No.F.2/51/2006-SEZ Dt. 23.06.2025 approved area of 20,223.36 Sq. mts in Tower HO7.</p> <p>b. Vide letter No. F.2/51/200-SEZ Dt. 16.09.2025 approved area of 47,588.29 Sq. mts in HO9.</p> <p>c. Vide letter No.F.2/51/2006-SEZ Dt.09.12.2025 approved area of 18,420.47 Sq. mts in HO3.</p> <p>d. Vide letter No.F.2/51/2006-SEZ Dt.09.02.2026 approved area of 20,491.54 Sq. mts in HO9.</p>																																									
9	Total No. of Floors in the Building wherein demarcation of NPA is proposed	<p>Total 10 Floors</p> <p>(1 Basement +1Groud Floor+ 1 Parking Floor+7 Office floors)</p> <p>(in Sq.Mtrs)</p> <table border="1"> <thead> <tr> <th>S. no.</th> <th>Floor</th> <th>Office Built up area (A)</th> <th>Parking built up area under Building (B)</th> <th>Total built up area (sqm)C = A+B</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Basement</td> <td>-</td> <td>7409.88</td> <td>7409.88</td> </tr> <tr> <td>2.</td> <td>Ground</td> <td>-</td> <td>2972.50</td> <td>2972.50</td> </tr> <tr> <td>3.</td> <td>First</td> <td>-</td> <td>2080.30</td> <td>2080.30</td> </tr> <tr> <td>4.</td> <td>Second</td> <td>2647.59</td> <td>-</td> <td>2647.59</td> </tr> <tr> <td>5.</td> <td>Third</td> <td>2647.59</td> <td>-</td> <td>2647.59</td> </tr> <tr> <td>6.</td> <td>Fourth</td> <td>2647.59</td> <td>-</td> <td>2647.59</td> </tr> <tr> <td>7.</td> <td>Fifth</td> <td>2647.59</td> <td>-</td> <td>2647.59</td> </tr> </tbody> </table>		S. no.	Floor	Office Built up area (A)	Parking built up area under Building (B)	Total built up area (sqm)C = A+B	1.	Basement	-	7409.88	7409.88	2.	Ground	-	2972.50	2972.50	3.	First	-	2080.30	2080.30	4.	Second	2647.59	-	2647.59	5.	Third	2647.59	-	2647.59	6.	Fourth	2647.59	-	2647.59	7.	Fifth	2647.59	-	2647.59
S. no.	Floor	Office Built up area (A)	Parking built up area under Building (B)	Total built up area (sqm)C = A+B																																							
1.	Basement	-	7409.88	7409.88																																							
2.	Ground	-	2972.50	2972.50																																							
3.	First	-	2080.30	2080.30																																							
4.	Second	2647.59	-	2647.59																																							
5.	Third	2647.59	-	2647.59																																							
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7.	Fifth	2647.59	-	2647.59																																							

		8.	Sixth	2647.59	-	2647.59
		9.	Seventh	2647.59	-	2647.59
		10.	Eighth	2647.59	-	2647.59
			Total	18533.13	12462.68	30995.81
10	Total Built up area Proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	Total built up area proposed for NPA in Ho8 Tower is – 7,375.48 Sq. Mtrs. Office BUA- 5,295.18 Sq.Mtrs (5 th & 7 th Office floors) Parking BUA- 2,080.30 Sq. Mtrs (Level 1 parking)				
11	How many floors are proposed for demarcation of NPA for setting up of NON SEZ IT/ITES Units	3 Floors [2 Office floors at 5 th & 7 th Floors and 1 Parking floor at 1 st Floor] (in Sq.Mtrs)				
		S. no.	Floor	Office Built up area (A)	Parking built up area under Building (B)	Total built up area (sqm) C = A+B
		1.	Basement	-	7409.88	7409.88
		2.	Ground	-	2972.50	2972.50
		3.	First	-	2080.30	2080.30
		4.	Second	2647.59	-	2647.59
		5.	Third	2647.59	-	2647.59
		6.	Fourth	2647.59	-	2647.59
		7.	Fifth	2647.59	-	2647.59
		8.	Sixth	2647.59	-	2647.59
		9.	Seventh	2647.59	-	2647.59
		10.	Eighth	2647.59	-	2647.59
			Total	18533.13	12462.68	30995.81
12	Total Duty benefits and Tax exemption availed on the built area proposed to be demarcated as NPA,	Under Rule 11B (5)(i): Paid back duty benefits availed for proposed NPA office floors (5 th & 7 th Floors) and for Level - Parking Floor of an Area of 7,375.48 Sq. Mtrs and duty paid is Rs. 1,77,29,773/-				

	as per Chartered Engineers Certificate	Under Rule 11B(5)(ii): Paid back the duty benefits for Common Areas of building (2,728.14 Sq.Mtrs- Rs. 65,58,123/-) and also refunded the duty benefits for common infrastructure of building HO8 of Rs. 2,86,16,072/-. Total duty benefits paid under Rule 11B (5) (i)&(ii) is Rs. 5,29,03,968/-.
13	Whether duty benefits and tax exemptions availed has been refunded and NOC from specified officer has been obtained.	Yes refunded the duty benefits and NOC enclosed.
14	Reasons for demarcation of NPA	They have been able to secure client(s) interested in non-SEZ space within their building. Hence, they 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	4,65,318.22 Sq. mts. (Office area 2,66,728.94+ 1,98,589.28 Parking 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 demarcation is 4,65,318.22 Sq. Mtrs.
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 06.05.2026 of Shri B. Haribabu, Chartered Engineer, towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide letter dated 25.05.2026.
- 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 into Non-Processing Area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.
- vii. No-Objection of developer dated 14.11.2025.

Recommendation by DC, VSEZ:

The request of Co- Developer M/s. Hyderabad Infratech Pvt. Ltd for conversion of Processing Area into Non-Processing Area of 7,375.48 Sq. Mtrs at Level 5 & Level 7 (Office Floors 5,295.18 sq. mtrs) and Level 1 (Parking floor 2,080.30 sq. mtrs) of H08 Building in the above SEZ has been recommended for placing in the Board of Approval for approval.

141.3(iii) Request of M/s. Seaview Developers Private Limited, developer of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) for demarcation of a portion of built-up area ("12554.57 Sqmt. as Non Processing Area and 8676.74 Sqmt. as basement / Parking") in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

Jurisdictional SEZ: Noida SEZ

Brief of the case:

S.No.	Particulars	Details	
1.	Name and address of the Developer	M/s. Seaview Developers Private Limited Plot No. 20 & 21, Sector-135, Noida, Uttar Pradesh.	
2.	Letter of Approval No. and date.	LOA No. F.2/40/2006-EPZ dated 21.06.2006	
3.	Date of Notification	12.12.2007	
4.	Name of the sector of SEZ for which approval has been given.	IT/ITES	
5.	Total Notified land area (in Hectares)	12.00 hectare	
6.	Total land area of SEZ: (i). Processing Area (ii). Non-Processing Area	Land area 12.00 hectare. NIL	
7.	Details of Built-up area in Processing Area: (i). No. of towers with built-up area in each tower (in Square meter)	Tower Number	Built-up area (in Square meter)
		Tower-1	15772.92
		Tower-2	19270.46
		Tower-3	15772.92
		Tower-4	21720.16
		Tower-5	21621.71
		Tower-6	28098.35
		Tower-7	20138.61
		Tower-8	17059.44
		Tower-9	28573.12
		Tower-10	18684.69
		Tower-11	51704.35
		Tower-11A	32020.50
		Amenity Block -1	1081.12
		Amenity Block-2	3277.59
		Guard Rooms / Customs office.	296.73
		Other Common area i.e. Basement including stilt / Podium etc.	170143.10
			465235.77

	(ii). Total Built up area :	465235.77 Sqmt. (including basement, stilt/ podium)																													
	(iii) Area already demarcated as NPA:	25708.24 Sqmt. (15772.92 Sqmt.+ 9935.32 Sqmt.) demarcated as NPA under Rule 11B.																													
	(iv) Remaining Built-up area:	439527.43 Sqmt.																													
8.	Total Built-up area in:	Processing Area: 439527.43 Sqmt. Non-Processing Area: 25708.24 Sqmt. (as demarcated under Rule 11B)																													
9.	Total number of floors in the building wherein demarcation of NPA is proposed:	<table border="1"> <tr> <td>Tower-8</td> <td>Stilt+Ground+10 floors</td> </tr> <tr> <td>Tower-9</td> <td>Stilt+Ground+12 floors</td> </tr> <tr> <td>Tower-10</td> <td>Stilt+Ground+11 floors</td> </tr> </table>	Tower-8	Stilt+Ground+10 floors	Tower-9	Stilt+Ground+12 floors	Tower-10	Stilt+Ground+11 floors																							
Tower-8	Stilt+Ground+10 floors																														
Tower-9	Stilt+Ground+12 floors																														
Tower-10	Stilt+Ground+11 floors																														
10.	Total Built-up area proposed to be demarcation of NPA for setting up of Non SEZ IT/ITES Units:	12554.57 Sqmt. as NPA and 8676.74 Sqmt. as Basement / Parking.																													
11.	How many floors area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES Units:	<table border="1"> <thead> <tr> <th>Tower</th> <th>Floor</th> <th>Built-up area (in Square meter)</th> </tr> </thead> <tbody> <tr> <td>Tower-8</td> <td>8th floor</td> <td>1551.53</td> </tr> <tr> <td rowspan="3">Tower-9</td> <td>8th floor</td> <td>2191.79</td> </tr> <tr> <td>9th floor</td> <td>1968.74</td> </tr> <tr> <td>12th floor</td> <td>2180.00</td> </tr> <tr> <td rowspan="3">Tower-10</td> <td>6th floor</td> <td>1554.17</td> </tr> <tr> <td>7th floor</td> <td>1554.17</td> </tr> <tr> <td>8th floor</td> <td>1554.17</td> </tr> <tr> <td>Total:</td> <td>Seven floors</td> <td>12554.57</td> </tr> </tbody> </table> <p>Common Infrastructure area to be demarcated as below: Basement / Parking Area of Tower-8, 9 & 10:</p> <table border="1"> <tr> <td>Basement-1</td> <td>4340.08 Sqmt.</td> </tr> <tr> <td>Basement-2</td> <td>4336.66 Sqmt.</td> </tr> <tr> <td>Total</td> <td>8676.74 Sqmt.</td> </tr> </table>	Tower	Floor	Built-up area (in Square meter)	Tower-8	8 th floor	1551.53	Tower-9	8 th floor	2191.79	9 th floor	1968.74	12 th floor	2180.00	Tower-10	6 th floor	1554.17	7 th floor	1554.17	8 th floor	1554.17	Total:	Seven floors	12554.57	Basement-1	4340.08 Sqmt.	Basement-2	4336.66 Sqmt.	Total	8676.74 Sqmt.
Tower	Floor	Built-up area (in Square meter)																													
Tower-8	8 th floor	1551.53																													
Tower-9	8 th floor	2191.79																													
	9 th floor	1968.74																													
	12 th floor	2180.00																													
Tower-10	6 th floor	1554.17																													
	7 th floor	1554.17																													
	8 th floor	1554.17																													
Total:	Seven floors	12554.57																													
Basement-1	4340.08 Sqmt.																														
Basement-2	4336.66 Sqmt.																														
Total	8676.74 Sqmt.																														
12.	Whether copy of Chartered Engineer Certificate has been submitted?	Submitted.																													

13.	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers Certificate.	Deposited Rs. 5,38,37,116/- as per Specified Officer letter dated 05.05.2026.
14.	Whether duty benefits and tax exemption availed have been refunded and NOC from Specified Officer has been obtained?	Yes.
15.	Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B.	The Developer has informed that the proposed area is vacant.
16.	Remaining Built-up Processing Area after instant proposed demarcation:	4,18,296.22 Sqmt.
17.	Whether remaining built-up area fulfils the minimum built-up area requirement as per Rule 5 of SEZ Rules, 2006.	Yes.
18.	Whether application in the format prescribed vide Instruction No. 115 dated 09.04.2024, has been submitted.	Yes
19.	Whether 'No Dues Certificate' of Specified Officer has been submitted?	Yes
20.	Whether 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, has been submitted?	Yes
21.	Whether required Undertaking has been submitted	Yes
22.	Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	Developer has submitted undertaking regarding proper access control mechanism.
23.	Purpose and usage of such demarcation of NPA.	To give Non Processing area on lease to Domestic units who does not wish to set up as SEZ Unit (as mentioned by the Developer in Application form)

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, NSEZ.

- ii. Chartered Engineer Certificate dated 16.04.2026 towards calculation of taxes / duty to be refunded by the Developer in respect of built-up area proposed to be demarcated as NPA. Shri R.K. Aggarwal, Chartered Engineer (Production / Mechanical) and Shri Mahesh Swaroop, Chartered Engineer (Civil) has issued Certificate ascertaining amount of Rs. **5,38,37,116/-** as tax / duties to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Authorised Officer vide letter No. SVDL/Developer/Rule-11B/17/2024/17 dated 05.05.2026 along with copies of TR-6 & DRC-03 towards deposit of applicable tax / duty. The Authorised Officer has mentioned that the Developer has paid total duties / taxes amounting to Rs. **5,38,37,116/-** (Rupees five crores thirty eight lakhs thirty seven thousand one hundred sixteen only) vide TR-6 challan / DRC-03.
- 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. The same has been countersigned by DC, NSEZ.
- v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, NSEZ.
- 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 into Non-Processing Area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.

Recommendation by DC, NSEZ:

The proposal has been examined and keeping in view that M/s. Seaview Developers Private Limited, Developer has refunded all duty benefits & tax exemption availed on the proposed area as well as common facilities and obtained 'No Dues Certificate' from Specified Officer, the proposal for demarcation of "12554.57 Sqmt. as Non-Processing Area and 8676.74 Sqmt. as basement /Parking" of the IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida, Uttar Pradesh, into Non-Processing Area, has been recommended for consideration by the Board of Approval, in terms of Rule 11B of SEZ Rules, 2006, read with Instruction No. 115 dated 09.04.2024.

141.3(iv) Proposal of M/s. ACE Urban Hitech City Limited at Sy.No.53/1, Kesarapalli Village, Gannavaram Mandal, Krishna District, Andhra Pradesh for demarcation of the built-up area (7,112 sqm) as non-processing area under Rule-11(B) of SEZ Rules, 2006

Jurisdictional SEZ – Visakhapatnam SEZ (VSEZ)

Brief facts of the case:

S. No	Particulars	Details
1	Name and address of the Developer	ACE URBAN HITECH CITY LIMITED Sy.No.53/1, Kesarapalli Village, Gannavaram Mandal, Krishna District, Andhra Pradesh- PIN:521102
2	Letter of Approval No. and date	LOA No. No.F.2/63/2006-EPZ Dt.22.06.2006.
3	Date of Notification	S.O. 2257(E) Dt. 23.05.2018 S.O.2310 (E) Dated 5.10.2011 S.O.40 (E) Dated 15.01.2007
4	Name of the sector of SEZ for which approval has been given	Sector specific SEZ for IT/ITES
5	Total Notified Area of Special Economic Zone (in hectares)	2.60 Ha.
6	Total area of: Processing Area (in hectare) Non-Processing Area (in hectares)	2.60 Ha NIL
7	Details of Built-up area: No. of towers with built-up area of each tower (in square meter) Total Built-up area (in square meter).	2 Buildings Medha-I Tower – 17,631 sq.mtrs. Medha- II Tower-49,284 sq.mtrs 66,915 sq.mtrs
8	Total Built up area in: Processing Area – (in square meter. Non - Processing Area -Square meter.	63,306 sq. mtrs 3,609 Sq Mtrs.
9	Total numbers of floors in the building wherein demarcation of NPA is proposed	5 Floors (Ground + 4 Upper Floors)

10	Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	7,112 sq.mtrs
11	How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	Two Floors in Medha-I Tower (3 rd Floor & Ground Floor) Built-up Area of 3 rd Floor- 3,599 sq. Mtr. Built Up Area of Ground floor-3,513 sq.Mtrs.
12	Total Duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Engineers certificate (in Rupees Crore)	Rs.0.67 Crores
13	Whether duty benefits and tax exemptions availed has been refunded and NOC from specified officer has been obtained (please enclose NOC from specified officer)	Yes NOC from Specified Officer has been obtained and the same has been enclosed.
14	Reasons for demarcation of NPA:	Due to "Work From Home" Facility, facilitated to the IT Companies after COVID-19 pandemic and also non-availability of Income Tax incentives for SEZ Units, the demand for SEZ IT/ITES space has been reduced and most of the SEZ office space is lying vacant. We are not able to get SEZ clients despite our sincere efforts. Hence our management has decided to demarcate 4 th Floor of the Medha-I Tower as Non-Processing area for IT/ITES Units under Rule 11B of the SEZ Rules, so that we can lease the same to Non-SEZ IT/ITES Units which do not wish to operate under SEZ scheme.
15	Total remaining built up area (in sq. mt)	Balance built-up area after demarcation of Non-Processing Area for Non-SEZ IT/ITES Units is 63,306 Sq.Mtrs.
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	Our management has decided to demarcate 4 th Floor of the Medha-I Tower as Non-Processing

	area for IT/ITES Units under Rule 11B of the SEZ Rules, so that the space can be leased to Non-SEZ IT/ITES Units which do not wish to operate under SEZ scheme.
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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 04.03.2025 issued by Dr. S. Chandrsekharan, Chartered Engineer, Reg. No.043478 towards calculation of taxes / duty to be refunded by the developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide letter dated 21.03.2025.
- 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 for demarcation of NPA, in the format prescribed vide DoC letter dated 09.09.2024 duly signed by Specified Officer and DC, VSEZ.
- vi. An Undertaking from the Developer to the effect that they shall pay the differential short paid / unpaid duty / tax benefits if any so determined at the later date on being demanded by the department or any statutory authority without any demur or protest w.e.t. repayment of taxes and benefits availed in respect of 7,112 sq.mtrs of built-up area proposed to be demarcated as per Rule 11B of SEZ Rule (fifth Amendment), 2023.

Recommendation by DC, VSEZ:

The proposal of M/s. ACE Urban Hitech City Limited, the Developer for demarcation of 7,112 sq.mtrs as Non-Processing Area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules 2023, is recommended and forwarded for consideration of BoA.

141.3(v) Request of M/s. Sundew Properties Ltd, Developer of IT/ITES SEZ at Madhapur, Rangareddy Dist, Hyderabad, Telengana for demarcation of Processing Area (4,318.02 sq. mtrs of Office Area and parking Area of 14,201.75 sq mtrs in 1st Basement) in SEZ under Rule 11 B of SEZ (Fifth Amendment) Rules, 2023 - Reg.

Jurisdictional SEZ – Visakhapatnam SEZ (VSEZ)

Brief facts of the case:

SN	Particulars	Details																
1	Name & Address of Developer	Sundew Properties Ltd Sy.No.64(P), Hitech City, Madhapur, Rangareddy Dist, Hyderabad, Telengana																
2	Letter of Approval & Date	No. F.2/25/2006-EPZ Dt. 30.06.2006																
3	Date of notification	16 th October 2006																
4	Name of sector for which approval has been given	IT/ITES																
5	Total Notified land area of SEZ (in hectare)	14.02 Hectares																
6	Total area of-	Processing Area- 14.02 Ha Non Processing Area- Nil																
7	Details of Built up area:																	
	i. No. of Towers with Built up area of each Tower																	
		<table border="1"> <thead> <tr> <th>BUILDING NO</th> <th>Total BUA in Sq.Mtrs</th> </tr> </thead> <tbody> <tr> <td>12-A</td> <td>1,17,906.96</td> </tr> <tr> <td>12-B</td> <td>93,151.00</td> </tr> <tr> <td>12-C</td> <td>1,18,681.88</td> </tr> <tr> <td>12-D</td> <td>1,52,786.39</td> </tr> <tr> <td>14</td> <td>60,568.00</td> </tr> <tr> <td>20</td> <td>1,32,974.60</td> </tr> <tr> <td>Total</td> <td>6,76,068.83</td> </tr> </tbody> </table>	BUILDING NO	Total BUA in Sq.Mtrs	12-A	1,17,906.96	12-B	93,151.00	12-C	1,18,681.88	12-D	1,52,786.39	14	60,568.00	20	1,32,974.60	Total	6,76,068.83
BUILDING NO	Total BUA in Sq.Mtrs																	
12-A	1,17,906.96																	
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12-D	1,52,786.39																	
14	60,568.00																	
20	1,32,974.60																	
Total	6,76,068.83																	
	(ii) Total Built up area(In Sq.mtr)	Total 06 Building with BUA of 6,76,068.83 Sq. Mtrs																
8	Total Built up area in-	Processing Area - 6,53,206.42 Sq. Mts Total BoA approved Non-Processing Area is – 22,862.41 Sq.Mtrs a. Vide BoA letter Dt. 22.04.2025 approved area of 8,588.10 Sq.Mtrs in Bldg No.12A b. Vide BoA letter Dt. 08.08.2025 approved area of 14,274.31 Sq.Mtrs in Bldg No.14																

9	Total numbers of floors in the building wherein demarcation of NPA is proposed	Total number of Floors in Bldg No.12 B is 17 Floors [2 Basements Parking + Ground/Stilt Floor Parking + 1 st Floor Parking + 13 Office Floors] in Sq. Mtrs				
	No.	Floor No.	Office BUA	Parking BUA under bldg	Refuge+ Stair case+ Service area+ corridors+ lift lobbies	Total Built up Area
1	2 nd Basement	-	13,228.89	2,558.82	15,787.71	
2	1 st Basement	-	13,193.95	1,007.80	14,201.75	
3	Ground Floor	1,241.71	2,391.13	684.06	4,316.90	
4	1 st Floor	-	3,099.81	811.96	3,911.77	
5	1 st Office Floor	3,848.97	-	469.05	4,318.02	
6	2 nd Office Floor	3,848.97	-	469.05	4,318.02	
7	3 rd Office Floor	3,848.97	-	469.05	4,318.02	
8	4 th Office Floor	3,848.97	-	469.05	4,318.02	
9	5 th Office Floor	3,427.68	-	727.55	4,155.23	
10	6 th Office Floor	3,848.97	-	469.05	4,318.02	
11	7 th Office Floor (8 th Floor)	3,848.97	-	469.05	4,318.02	
12	8 th Office Floor	3,962.29	-	355.73	4,318.02	
13	9 th Office Floor	3,541.00	-	614.23	4,155.23	
14	10 th Office Floor	3,962.29	-	355.73	4,318.02	
15	11 th Office Floor	3,724.30	-	355.73	4,080.03	
16	12 th Office Floor	3,724.30	-	355.73	4,080.03	
17	13 th Office Floor	3,303.96	-	614.23	3,918.19	
	TOTAL	49,981.35	31,913.78	11,255.87	93,151.00	
10	Total Built up area proposed for demarcation of	Total BUA Proposed for demarcation in Bldg No.12B is: 18,519.77 Sq.Mtrs				

	NPA for setting up of Non SEZ IT/ITES units	7 th Office Floor (8 th Floor) - 4,318.02 Sq.mtrs, Basement-1 Parking Floor - 14,201.75 Sq.mts
11	How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	Two Complete Floors 7 th Office Floor (8 th Floor) and 1 st Basement parking of Building No.12B
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)	<p>Under Rule 11B (5)(i):</p> <p>Paid/refunded back duty benefits availed of Rs. Rs. 3,93,64,097/- for proposed NPA office floor 7th Office Floor and Basement 1 parking of 12B Building total of an Area of 18,519.77 Sq. Mtrs is</p> <p>This includes an amount of Rs.97,78,027/- in r/o of 7th Office Floor (8th Floor) of an area of 4318.02 Sq.Mtrs and an amount of Rs.2,95,86,070/- in respect of 1st Basement parking area of 14,201.75 Sq.Mtrs)</p> <p>Under Rule 11B(5)(ii):</p> <ol style="list-style-type: none"> i. Rs.4,96,73,363/- towards original benefits on Common Building Centric Infrastructure and facilities of 12 B Building such as lifts , Air conditioning Chiller plant , HVAC System, DG sets, BMS, Electric equipment's etc., ii. Also, refunded the duty benefits of Rs.1,93,34,082/- on other common areas of building of all floors like Staircase, service area, corridor and lobby area total to an area of 9,094.96 Sq.Mtrs. Further, Developer also refunded the duty benefit of Rs. 91,75,653/- of Ground Floor parking area and associated common areas in the same floor like Staircase, service area, corridor and lobby area of 4,316.90 Sq. Mtrs <p>Total duty benefits paid under Rule 11B (5) (i) &(ii) is Rs. 11,75,47,195/-</p>
13	Whether Duty benefits and tax exemption availed has been refunded and NOC from Specified officer has been obtained (Please enclose NOC from Specified officer)	Yes, refunded the duty benefits and NOC enclosed.

14	Reasons for demarcation of NPA	The office floor proposed for NPA demarcation is vacant due to decrease in demand for SEZ spaces. Given there is demand for built up spaces for Non SEZ IT/ITES clients, NPA Demarcation shall help leasing out these vacant spaces
15	Total remaining built-up area (in sq.mtr)	Reaming built up area is 6,34,686.65 Sq. mts
16	Whether remaining built-up area fulfils the Minimum Built up area requirement as per Rule 5 of SEZ Rules 2006	Yes, remaining area after proposed NPA is meeting the minimum built up area.
17	Purpose and usage of such demarcation of NPA:	For Leasing to Non SEZ IT/ITES Clients

The following requisite documents have been submitted:

- i. Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area in IT/ITES SEZ and recommendation of DC, VSEZ.
- ii. Chartered Engineer Certificate dated 04.06.2026 issued by Mr. B. Hari Babu, Chartered Engineer **Membership No. M-1754844**, towards calculation of taxes / duty to be refunded by the Developer.
- iii. **'No Dues Certificate'** issued by Specified Officer vide letter dated 05.06.2026.
- 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 dated 02.06.2026 from Sundew Properties Limited 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 **18,519.77** Sq.mt. into Non-Processing Area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.

Recommendation by DC, VSEZ:

The proposal of M/s Sundew Properties Limited, Developer for conversion of Processing Area into Non-Processing Area comprising the 8th Floor (7th Office floor) measuring 4,318.02 sq. mtrs and 1st Basement parking Area measuring 14,201.75 sq mtrs totaling **18,519.77 sq. mtr.**, in building NO. **12B** has been recommended and forwarded for consideration of BoA.

141.3(vi) Request of M/s. Infopark Properties Limited, Developer of IT/ITES SEZ at Taramani, Chennai for demarcation of SEZ Processing Built-up area (3,843.10 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ (Fifth Amendment) Rules, 2023.

Jurisdictional SEZ – MEPZ SEZ

Brief facts of the case:

S.no.	Particulars	Details			
1.	Name of Developer	INFOPARK PROPERTIES LIMITED			
2.	Address of SEZ	Hardy Tower, Ground Floor, Ramanujam Intellion Park, Rajiv Gandhi Salai (Omr), Taramani, Chennai 600113, Tamilnadu			
3.	Sector	IT/ITES			
4.	Formal Approval	F.2/708/2006-SEZ/ DATED 20.08.2008			
5.	Total Notified land area (in Hectares)	10.24225 Ha			
6.	Total Built-up area in Sq.mtrs as informed by the developer	5,92,704.59			
	1. Processing Area	45,693.81			
	2. Non-Processing area under 11B	Total: 6,38,398.40			
7.	Total Number of Building constructed in processing area	7 Blocks (Block A, Block B, Block C, Block D, Block E, Block F & Utility Block and Basement)			
8.		Phase 1	Office Area	Parking Area	Total Built Up area (FSI + Non FSI + Parking)
		Block A	1,15,219.13	0	1,15,219.13
		Block B	59,325.58	0	59,325.58
		Block C	58,171.18	0	58,171.18
		Block D	50,161.27	0	50,161.27
		Basement	0	1,75,788.16	1,75,788.16

		Utility Block	8,507.07	0	8,507.07
		Phase 2	-	-	
		Block E	37,053.0	0	37,053.00
		Block F	66,505.00	0	66,505.00
		Basement	0	67,668.00	67,668.00
		Total (Phase 1 + 2)	3,94,942.24	2,43,456.16	6,38,398.40
9.	Total Number of Building constructed in processing area	7 Blocks (Block A, Block B, Block C, Block D, Block E, Block F & Utility Block and Basement)			
10.	Area already demarcated as NPA at M/s. Infopark Properties Limited SEZ	Particulars	Built-up Area in Sq.mtrs		
		Phase I	38,007.61		
		Phase II	7,686.20		
		Total	45,693.81		
11.	Total area proposed to be demarcated as Non-Processing Area (NPA) out of Built-up area (in Square meter)	Floor Level as per approvals	Area to be Demarcated as NPA (in Sq.mtrs)		
		Block D - 5 th Floor	3,843.10		
		Total	3,843.10		
12.	Balance Built-up Processing Area after demarcation.	5,88,861.49 Sq.mtrs.			
13.	Whether minimum built-up processing area norms fulfilled after demarcation?	Yes			
14.	Details of social or commercial infrastructure and other to be used by IT/ITES business engaged in proposed NPA	The Developer has informed, that the common and commercial infrastructure in the proposed building / blocks include			
		<ol style="list-style-type: none"> 1. DG set 2. Chillers 3. Cooling Towers 4. Primary & Secondary Pumps 5. Electrical Panels 6. HVAC Equipment's 7. WTP 			

		<p>8. Elevators / Lifts</p> <p>9. Parking Area</p> <p>10. Lobby area</p>
15.	Whether any SEZ Unit operating on the area proposed to be demarcated as Non-Processing Area under Rule 11B. If yes, what is the future plan for such SEZ units?	The Developer has confirmed that the building proposed for demarcation as a non-processing area is vacant and no SEZ unit is operational as on date in the said proposed non-processing area.
16.	Status of refund of applicable tax / duty benefits availed on the area proposed for demarcation as Non-Processing Area.	As per Chartered Engineer Certificate, the Developer has paid their taxes and duties of Rs. 1,55,13,127.22 No Due Certificate has been issued by Specified Officer vide letter dated 02.06.2026
17.	Access Control Mechanism for movement of employees & good for IT/ITES Business to be engaged in the area proposed to be demarcated as Non-Processing Area.	The developer has mentioned that they will follow appropriate access control mechanisms for SEZ Unit and business in Information Technology or Information Technology Enabled Services in non-processing area of Information Technology or Information Technology Enabled Services in special Economic Zones, to ensure adequate screening of movement of persons as well as goods in and out of their premises.

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 14.04.2026 issued by Mr. Anantkrishna Vithal, Chartered Engineer Membership No. M-148707-2 CA Certificate issued by Shir Chandrkanth T towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide letter dated 05.06.2026.

- 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 countersigned by DC, MEPZ, SEZ.
- v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, MEPZ, SEZ.
- vi. An Undertaking dated 21.05.2026 from M/s Inforpark Properties Limited, 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 3.843.10 Sq. Mtrs. into Non-Processing Area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.

Recommendation by DC, MEPZ SEZ:

The proposal of M/s Inforpark Properties Limited, Developer for demarcation of 3,843.10 sq. mtr built up area into Non-Processing Area has been recommended and forwarded for consideration of BoA.

141.3(vii) Request of M/s Mindspace Business Parks Private Limited, developer of IT/ITES SEZ at Airoli (E), Navi Mumbai, Maharashtra for Demarcation 9,409.07 sq mtrs of Built-up Area as Non-Processing Area (M /s. Mindspace Business Parks Private Limited-SEZ).

Jurisdictional SEZ- SEEPZ SEZ

Brief of the case

1	Name & Address of the SEZ	M /s. Mindspace Business Parks Private Limited, Plot No. 03, Kalwa TTC MIDC Industrial Area, MIDC, Airoli (E), Navi Mumbai, Maharashtra.			
2	Letter of Approval No. and date	F.2/94/2005-EPZ dated 23.10.2006			
3	Date of Notification	02 nd November 2007			
4	Name of the Sector of SEZ for which approval has been given	IT/ITES			
5	Total Notified Area of SEZ	17.80 Hectare Area			
6	Total Area of notified by MoC&I- i. Processing Area- ii. Non-Processing Area-	17.69 Hectare Area 0.11 Hectare Area			
7	Details of Built-up Area (BUA): i. No. of towers with built-up area of each tower (in sq mtrs) as per following table;	Sr. No.	Bldg. No. / Tower Nos.	Total No. of floors	BUA as per Approved plan sq mtrs
		1	1	Stilt + 3 Parking + 8 Office Floors	45,300.85
		2	2	Stilt + 3 Parking + 8 Office Floors	42,775.99
		3	3	Stilt + 3 Parking + 8 Office Floors	45,059.51
		4	4	Stilt + 3 Parking + 8 Office Floors	46,267.24
		5	5 & 6	Stilt + 2 Parking + 8 Office Floors	98,408.74

		6	7	Stilt + 3 Parking + 8 Office Floors	45,659.82
		7	8	Stilt + 7 Office Floors	27,341.68
		8	9, 11 & 12	Stilt + 1 Parking + 8 Office Floors	1,09,041.14
		9	10	Stilt + Parking + 8 Office Floors	48,257.58
		10	14	Stilt + 8 Office Floors	37,657.54
				Total	5,45,770.08
	<p>Details of Built-up Area already demarcated in previously conducted BOA Meetings as NPA is as below:</p> <p>(i) Bldg No.03- total built up area - 45,059.51 sq mtrs (NPA-5,939.19 sq mtrs)</p> <p>(ii) Bldg No. 08- total Built up area - 27,341.68 sq mtrs (NPA-13,442.75 sq mtrs)</p> <p>(iii) Bldg No. 09- Total Built up area – 38,408.96 sq mtrs (NPA-8,955.96 sq mtrs)</p> <p>(iv) Bldg No. 10-total built up area – 48,257.58 sq mtrs (NPA-25,178.87 sq mtrs)</p> <p>(v) Bldg No. 14-total built up area – 38,262.24 sq mtrs (NPA-10,083.09 sq mtrs)</p> <p>(vi) Bldg No.04- total built up area - 46,267.24 sq mtrs (NPA-13,438.64 sq mtrs)</p>				
8	Total Built up Area (BUA)	<p>i. Processing Area = 4,95,428.59 sq mtrs of total 5,46,374.78 sq mtrs</p> <p>ii. Non-Processing Area = 50,946.20 sq mtrs</p>			
9	Total number of floors in Bldg wherein demarcation of NPA is proposed:	Sr. No.	Bldg No. and Area		
		1	Bldg No. 14 – 1 st , 2 nd and 6 th Office Floors (Total BUA of Bldg No. 14 is 37,657.54 sq mtrs)		
10	Total number of floors proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	Sr. No.	Building No.	No. of floors	
		1	Bldg No. 14	1 st , 2 nd and 6 th Office Floors	
11	Total Built up area proposed for demarcation of NPA for	Sr. No.	Building No.	Area (in sq mtrs)	
		1	Bldg No. 14	9,409.07 sq mtrs	
			Total	9,409.07 sq mtrs	

	setting up of Non-SEZ IT/ITES units				
12	Total Built up area already applied / approved for demarcation of NPA for setting up Non SEZ IT/ITES Units in the IT/ITES SEZ	All the proposals below were approved in previously conducted BOA Meetings i) Bldg No.03- total built up area - 45,059.51 sq mtrs (NPA-5,939.19 sq mtrs) (ii) Bldg No. 08- total Built up area - 27,341.68 sq mtrs (NPA-13,442.75 sq mtrs) (iii) Bldg No. 09- Total Built up area – 38,408.96 sq mtrs (NPA-8,955.96 sq mtrs) (iv) Bldg No. 10-total built up area – 48,257.58 sq mtrs (NPA-25,178.87 sq mtrs) (v) Bldg No. 14-total built up area – 38,262.24 sq mtrs (NPA-10,083.09 sq mtrs) (vi) Bldg No.04- total built up area - 46,267.24 sq mtrs (NPA-13,438.64 sq mtrs) Total area demarcated as NPA- 77,038.50 sq. mtrs.			
13	Total duty benefits and tax exemption availed on the built-up area proposed to be demarcated as NPA, as per Chartered Accountants' Certificate (in INR)	Rs. 1,52,58,821.58/-			
14	Whether duty benefits and tax exemptions availed has been refunded and NOC from The Specified Officer has been obtained? (Please enclose NOC from The Specified Officer)	Yes, as per NDC received from SO, Mindspace, total exemptions and benefits availed and refunded is Rs. 1,52,58,821.58/-.			
		Taxes/ duties	Exemption availed	Exemption refunded	Remark
		Customs	74,949.50	74,949.50	Pre GST
		Central Excise	30,01,069.06	30,01,069.06	Pre GST
		Service Tax	61,03,564.38	61,03,564.38	Pre GST
		VAT	3,33,910.63	3,33,910.63	Pre GST
		CST	14,59,378.76	14,59,378.76	Pre GST
		GST	42,85,949.25	42,85,949.25	Post GST
		Exemption availed and refunded Pre GST- Rs. 1,09,72,872.33			

		Exemption availed and refunded Post GST- Rs. 42,85,949.25 Exemption availed and refunded- Rs. 1,52,58,821.58				
15	Reasons for demarcation of NPA	The Office Floors proposed for NPA demarcation are vacant due to decrease in demand for SEZ Spaces. Given there is demand for Built up spaces from Non SEZ IT/ITES Clients, NPA demarcation shall help leasing out these vacant idle spaces.				
16	Total remaining built-up area (BUA) as Processing Area (PA);	Sr. No.	Building No.	Area (in sq mtrs)		
		1	Bldg. No. 1	45,300.85		
		2	Bldg. No. 2	42,775.99		
		3	Bldg. No. 3	39,120.32		
		4	Bldg. No. 4	32,828.60		
		5	Bldg. No. 5 & 6	98,408.74		
		6	Bldg. No. 7	45,659.82		
		7	Bldg. No. 8	13,898.93		
		8	Bldg. No. 9, 11 & 12	1,00,085.18		
		9	Bldg. No. 10	23,078.71		
		10	Bldg. No. 14	18,165.38		
			Total	4,95,322.52		
17	Whether total remaining built-up area fulfils the minimum built-up area requirement as per rule 5 of SEZ Rules 2006?	Yes				
18	Purpose and usage of such demarcation of NPA	For leasing to Non-SEZ IT/ ITES Clients				

The following requisite documents have been submitted:

- i. Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area and recommendation of DC, SEEPZ- SEZ.
- ii. Chartered Engineer Certificate issued by Shri Santosh K. Singh, Chartered Engineer Membership No. M/118968/3 and CA certificate by Shri Mahavir Kumar Khabya Membership No. 444556 towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide letter dated 04.06.2026.
- iv. Certificate of Specified Officer in prescribed format, confirming refund of duty as per provisions of Rule 11B of SEZ Rules, 2006 and Instruction No. 115 dated 09.04.2024 duly countersignature of DC, SEEPZ-SEZ.
- v. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, SEEPZ-SEZ.

- vi. An Undertaking from M/s. Mindspace Business Parks Private Limited, 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 **9,409.07 Sq. Mtrs.** into Non-Processing Area for use by IT/ITES businesses as per Rule 11Bof the SEZ (Fifth Amendment) Rule, 2023.

Recommendation of the DC, SEEPZ, SEZ

The DC, SEEPZ, SEZ has recommended the proposal of M /s. Mindspace Business Parks Private Limited for demarcation of Built up Floors of Building No. 14 (1st, 2nd and 6th Office Floors) area admeasuring **9,409.07 Sq. Mtrs.** as Non-Processing Area of a notified IT/ITES SEZ and forwarded for consideration of the Board of Approval.

141.3(viii) Request of M/s. Sundew Properties Ltd, Developer of IT/ITES SEZ at Hyderabad, Telengana for demarcation of SEZ Processing Built-up area (11150.90 sq.mtr.) as NPA in terms of Rule 11 B of SEZ Rules 2006 read with Instruction No.115 dated 09.04.2024 -reg.

Jurisdictional SEZ: Visakhapatnam SEZ (VSEZ)

Facts of the Case:

S. No	Particulars	Details	
1	Name & Address of Developer	Sundew Properties Ltd Sy.No.64(P), Hitech City, Madhapur, Rangareddy District, Hyderabad, Telengana	
2	Letter of Approval & Date	No. F.2/25/2006-EPZ Dt. 30.06.2006	
3	Date of notification	16 th October 2006	
4	Name of sector for which approval has been given	IT/ITES	
5	Total Notified land area of SEZ (in hectare)	14.02 Hectares	
6	Total area of-	Processing Area- 14.02 Ha Non-Processing Area- Nil	
7	Details of Built up area:		
	(i) No. of Towers with Built up area of each Tower	BUILDING NO	Total BUA in Sq.Mtrs
		12-A	1,17,906.96
		12-B	93,151.00
		12-C	1,18,681.88
		12-D	1,52,786.39
		14	60,568.00
		20	1,32,974.60

		Total	6,76,068.83				
	(ii) Total Built up area (In Sq.mtr)	Total o6 Building with BUA of 6,76,068.83 Sq. Mtrs					
8	Total Built up area in	Processing Area - 6,53,206.42 Sq. Mtrs Total BoA approved Non-Processing Area is – 22,862.41 Sq.Mtrs a. Vide BoA letter Dt. 22.04.2025 approved area of 8,588.10 Sq. Mtrs in Bldg No.12A b. Vide BoA letter Dt. 08.08.2025 approved area of 14,274.31 Sq.Mtrs in Bldg No.14					
9	Total numbers of floors in the building wherein demarcation of NPA is proposed	Total number of Floors in Bldg No.14 is 11 Floors [2 Basements Parking + Ground/Stilt Floor Parking + 8 Office Floors]					
		No .	Floors No.	Office B UA	Parking Area	Refuge + Staircase + Service + Corridor Area and Lift Lobby Area	Total Built Up Area in Bldg No.14 in Sq.Mtrs
		1	Stilt (Parking)	204.73	4,640.32	795.2	5,640.25
		2	1 st Floor (Parking)	82.73	4,526.43	1,017.42	5,626.58
		3	2 nd Floor (Parking)	43.44	4,630.16	722.96	5,396.56
		4	1 st Office Floor	4,779.59	---	731.06	5,510.65
		5	2 nd Office Floor	4,779.59	---	731.06	5,510.65
		6	3 rd Office Floor	4,779.59	---	731.06	5,510.65

		7	4 th Office Floor	4,779.59	---	731.06	5,510.65
		8	5 th Office Floor	4,779.59	---	1,015.06	5,794.65
		9	6 th Office Floor	4,747.36	---	731.06	5,478.42
		10	7 th Office Floor	4,747.36	---	731.06	5,478.42
		11	8 th Office Floor	4,221.52	---	731.06	4,952.58
		12	Terrace	---	---	157.94	157.94
		TOTAL		37,945.09	13,796.91	8,826.00	60,568.00
10	Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	Total BUA Proposed for demarcation in Bldg No.14 is: 11,150.90 Sq.Mtrs 1 st Office Floor - 5,510.65 Sq.Mtrs, Stilt Parking Floor - 5,640.25 Sq.Mtrs					
11	How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	Two Complete Floors 1 st Office Floor and Stilt Parking floor of Building No.14					

12	<p>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)</p>	<p>Under Rule 11B (5)(i):</p> <p>Paid/refunded back the duty benefits availed of Rs. 92,03,741/- towards built up area of 1st Office Floor i.e., 4779.59 Sq.Mtrs.</p> <p>Whereas, we have already refunded the duty benefits for common areas of 1st Office floor i.e. 731.06 Sq.Mtrs of Rs. 14,07,754/- and also refunded duty benefits of Rs.1,08,61,057/- for Stilt Parking area i.e., 5640.25 Sq. Mtrs during 1st NPA application of Building No.14, Dt. 17.02.2025.</p> <p>Under Rule 11B(5)(ii):</p> <ul style="list-style-type: none"> i. Already refunded the duty benefits of Rs.1,91,18,955/- towards original benefits on Common Building Centric Infrastructure and facilities such as lifts, Air conditioning Chiller plant, HVAC System, DG sets, BMS, Electric equipment's etc., during 1st NPA application of Building No.14, Dt. 17.02.2025. ii. Also, refunded the duty benefits of Rs.3,19,31,825/- on other common areas of all floors like Staircase, service area, corridor, parking areas and lobby area total to an area of 16,582.50 Sq.Mtrs, during 1st NPA application of Building No.14, Dt. 17.02.2025.
13	<p>Whether Duty benefits and tax exemption availed has been refunded and NOC from Specified officer has been obtained (Please enclose NOC from Specified officer)</p>	<p>Yes, refunded the duty benefits and NOC enclosed.</p>

14	Reasons for demarcation of NPA	The office floor proposed for NPA demarcation is vacant due to decrease in demand for SEZ spaces. Given there is demand for built up spaces for Non SEZ IT/ITES clients, NPA Demarcation shall help leasing out these vacant spaces
15	Total remaining built-up area (in Sq.Mtrs)	Remaining built up area is 6,23,535.75 Sq. Mtrs
16	Whether remaining built-up area fulfils the Minimum Built up area requirement as per Rule 5 of SEZ Rules 2006	Yes, remaining area after proposed NPA is meeting the minimum built up area.
17	Purpose and usage of such demarcation of NPA:	For Leasing to Non SEZ IT/ITES Clients

The following requisite documents have been submitted:

- i. Duly filled application in the format prescribed vide Instruction No. 115 dated 09.04.2024, for demarcation of proposed built-up Processing Area into Non-Processing Area and recommendation of DC, VSEZ.
- ii. Chartered Engineer Certificate dated 03.12.2025 of Shri Er. B. Haribabu, Chartered Engineer Membership Regd No. M-1754844, and CA Certificate issued by Shri Mahavir Kumar Khabya towards calculation of taxes / duty to be refunded by the Developer.
- iii. 'No Dues Certificate' issued by Specified Officer vide F.No. SUNDEW/03/Rule 11B/2025-26 dated 19.06.2026.
- 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 11,150.90 square

meters (1st office floor area 5,510.65 sq.mts + Stilt Parking Floor 5640.25 sq.mts) into Non Processing area for use by the Non SEZ IT/ITES Units as per Rule 11B of SEZ (Fifth Amendment) Rules, 2023.

Recommendation by DC, VSEZ:

The proposal of M/s. Sundew Properties Ltd, the Developer for demarcation of 11150.90 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.

141.3(ix) Request of M/s. DLF Info City Chennai Limited, Developer of IT/ITES SEZ at Ramapuram, Chennai, for demarcation of SEZ Processing Built-up area (9,531.58 sq.mtr.) as Non-Processing Area in terms of Rules, amended in 2023-reg

Jurisdictional SEZ: Madras SEZ (MEPZ SEZ)

Facts of the Case:

Sl. No.	Particulars	Details																																				
1	Name of the Developer	DLF Info City Chennai Limited																																				
	Address of SEZ	DLF Info City Chennai Limited, 1/124, Shivaji Gardens, Manapakkam, Mount Poonamallee Road, Ramapuram, Chennai-600 089.																																				
2	Letter of Approval & Date	LOA No. F.2/124/2005-EPZ dt 22.6.2006																																				
3	Date of Notification	16.11.2006, 19.3.2007, 2.12.2008 & 6.12.2023																																				
4	Name of the sector of SEZ for which approval has been given	IT / ITES																																				
5	Total Notified Area of Special Economic Zone (in Hectares)	15.6508 hectares																																				
6	Total area of – i. Processing Area ii. Non-Processing Area	Land Area: 15.3355 Hectares Land Area: 0.31524 Hectares																																				
7	Details of Built-up area: i. No. of towers with built-up area of each tower (in square meter)	<table border="1"> <thead> <tr> <th>Block No.</th> <th>BUA (Sq. Mtr)</th> </tr> </thead> <tbody> <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>60,862.28</td> </tr> <tr> <td>Block-9A</td> <td>49,726.79</td> </tr> <tr> <td>Block-9B</td> <td>54,983.22</td> </tr> <tr> <td>Block-4</td> <td>22,848.16</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> </tbody> </table>	Block No.	BUA (Sq. Mtr)	Block-1A	32,552.02	Block-1B	31,786.86	Block-1C	40,413.13	Basements (1A,1B,1C)	50,525.62	LT Panel Rm	732.80	Block-7	41,299.12	Block-5	57,916.31	Block-10	60,862.28	Block-9A	49,726.79	Block-9B	54,983.22	Block-4	22,848.16	Block-3	1,02,223.44	Basements (3,4,5,7,9,10)	1,77,413.79	Block-8	34,991.93	Basements	10,705.27	Block-2	38,826.89	Basements	16,498.80
Block No.	BUA (Sq. Mtr)																																					
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Basements	16,498.80																																					

		Block-14 (GIS)	1,989.45
		Block-15	3,642.63
		Block-12	26,116.31
		Basements (Block-12)	12,996
		Block-6 GKS Co- Developer	31,308
		Total BUA	9,02,107.39
	(ii) Total Built-up area in square meter	DLF Cyber City Developers Limited (Co-Developer)	8,70,799.39 Sq. Mtr
		GKS Co-Developer	31,308 Sq. Mtr
		Total Built Up Area SEZ	9,02,107.39 Sq. Mtr
	iii. Area already demarcated as NPA by DLF Cyber City Developers Limited (Co-Developer)	Particulars	Office area in Sq. Mtr
		Phase-I	33,901.00
		Phase-II	18,527.18
		Phase-III	5,626.19
		Phase-IV	10,123.98
		Phase-V	18,941.36
		Total	95,580.18
	iv. Remaining Built-up processing area of SEZ	DLF Cyber City Developers Limited (Co- Developer)	7,75,219.21 Mtr
		GKS Co-Developer	31,308 Sq. Mtr
		Total Built Up Area SEZ	8,06,527.21 Sq. Mtr
		8,06,527.21 Sq. Mtr (9,02,107.39 - 33,901 - 18,527.18 - 5,626.19 - 10,123.98 - 18,941.36 - 8,460.47)	
8	Total Balance Built-up Area in-		
	i. Processing Area of DLF Cyber City Developers Limited (Co-Developer)	7,75,219.21 Sq. Mtr	
	ii. Non-Processing Area	95,580.18 Sq. Mtr.	
9	Total numbers of floors in the building wherein demarcation of NPA is proposed. Total remaining built-up area of the SEZ	Block – 7 (G+11) Block – 10 (G+10) 7,96,995.63 Sq. Mtr (8,06,527.21 – 9,531.58) (Including GKS – Co Developer)	
10	Total Built up area proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units	9,531.58 Sq. Mtr	

11	How many floors are proposed for demarcation of NPA for setting up of Non SEZ IT/ITES units.	2 Floors in 2 Blocks		
		Block No	Floor	Area in Sq. Mtr
		7	5th	3,726.62
		10	3 rd	5,804.96
		TOTAL		9,531.58
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. 1,52,07,501/- as per Chartered Engineer Certificate		
		TR6 Challan No. 94, & Dt	1,31,66,105/-	
		08/06/2026		
		TR6 Challan No. 95, & Dt	20,41,396/-	
		08/06/2026		
13	Whether duty benefits and tax exemptions availed has been refunded and NOC from Specified Officer has been obtained.	Yes, obtained.		
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	5,02,362.03 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 11.12.2025 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

- 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 without any demur or protest w.r.t. demarcation of built-up area admeasuring 9,531.58 Sq.mt. 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 SEZ:

The proposal of M/s DLF Info City Chennai Limited, the Developer for demarcation of 9,531.58 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.

Agenda Item No. 141.4

Dual Use of infrastructure in Non-Processing Area of IT/ITES in terms of Rule 11A (1) of SEZ Rules, 2006. [1 proposal – 141.4(i)]

Relevant Rule position-

Rule 11 of SEZ Rules, 2006:

[11A. **Bifurcation of non-processing area:** The non-processing area can be bifurcated into two parts, namely: -

1. **Where the social or commercial infrastructure and other facilities are permitted to be used by both the Special Economic Zone and Domestic Tariff Area entities:**

No exemptions, concessions or drawback shall be admissible for creation of such infrastructure. The Customs duty, Central Excise duty, "[Central Goods and Services Tax, Integrated Goods and Services Tax and State Goods and Services Tax] and such other Central levies and tax benefits already availed for creation of such infrastructure shall be refunded by the Developer in full, without interest. However, in cases of short payment of the amount refundable to the Government on account of dual use permission, interest will have to be paid at the rate of fifteen per cent per annum from the day the said amount becomes payable to the date of actual payment. Utilisation of SEZ land shall be subject to following conditions:

- a. the land is to be put to only such use which is as per the regulations of the concerned State Government or local bodies
- b. if any exemption or refund has been taken from State or local taxes like stamp duty "[State Goods and Services Tax,], change of land uses, etc., the same shall be refunded back to State Government or local authorities and a certificate to this effect shall be produced from the concerned authorities;
- c. No Objection Certificate (NOC) from the concerned State Government shall be produced before the consideration of the request by Board of Approval (BoA). State Government may issue No Objection Certificate (NOC) taking into consideration (a) and (b) above.

(2) **Where the social or commercial infrastructure and other facilities are permitted to be used only by Special Economic Zone entities:** This portion shall be bonded and physically segregated from the Domestic Tariff Area, non-processing area, specified at (1) above and the processing area of the Special Economic Zone. The infrastructure, as may be approved by the Board, for this

part of non processing area shall be eligible for exemptions, concessions and drawback.

(3) The Department of Commerce has provided the following norms with respect to areas to be earmarked for residential, commercial and other social facilities:-

(a) The Developer or Co-developer shall submit an application in the format as specified by the Central Government to the Development Commissioner indicating therein the portion of the non-processing area where social or commercial infrastructure and other facilities are proposed to be used by both Special Economic Zone and Domestic Tariff Area entities and the said application shall be accompanied with a copy of the Infrastructure Plan and No Objection Certificate from the concerned State Government and supporting documents.

(b) The Development Commissioner shall forward the said application to the Board of Approval (BoA) for approval.

(c) The area restrictions for duty paid dual use non processing area in the Special Economic Zones shall be as follows:

(i) Housing not more than twenty-five per cent of non-processing area;

(ii) Commercial- not more than ten per cent of non-processing area;

(iii) Open area and circulation area-not less than forty-five per cent of non-processing area;

(iv) Social and institutional infrastructure including schools, colleges, socio-cultural centres, training institutes, banks, post office, etc., in the remaining area.

(d) Floor Area Ratio or Floor Space Index shall conform to the norms of the concerned local authorities.

(e) No sale shall be permitted of such duty paid dual use infrastructure in the non-processing area and only lease hold rights can devolve upon the users or transferees of the said dual use duty paid infrastructure in Non Processing Area of Special Economic Zones; and

(f) Any other conditions as may be specified by the Department of Commerce or Board of Approval.

141.4(i) Request of M/s. DLF Info City Chennai Limited, developer of IT/ITES SEZ at Ramapuram, Chennai for Dual Use of Infrastructure in Non-Processing Area of IT/ITES SEZ in terms of Rule 11 A (1) of SEZ Rules, 2006.

Jurisdictional SEZ- MEPZ SEZ

Brief fact of the case.

M/s. DLF Info City Chennai Limited was issued a Letter of Approval No. F.2/124/2005-SEZ dated **22nd June, 2006** for setting up of a Sector Specific SEZ for IT/ITES in Shivaji Garden, Manapakkam, Mount Poonamallee Road, Ramapuram, Chennai -600 089, Tamil Nadu over an area of 15.65 Ha. As per the Developer request letter dated 27.03.2025, the DC, MEPZ-SEZ has demarcated the area of 0.3152 ha. specifying the survey numbers and issued Demarcation order vide MEPZ letter even no. dated 24.04.2025.

The Developer vide letter dated 14.05.2025 & 29.05.2026 has requested for Dual use of NPA land area admeasuring 0.3152 ha. at Block-12, consisting of a build-up area of 10,345.68 Sq. mtr in terms of Rule 11 A (1) of SEZ Rules, 2006. The developer stated that the proposed commercial infrastructure was used by the SEZ Unit employees and now desires to extend the facility to the DTA unit employees. The details of SEZ are as under:

Particulars	Details															
Name of Developer	DLF Info City Chennai Limited															
Address of SEZ	1/124, Shivaji Gardens, Mount Poonamallee, Road, Ramapuram, Chennai-600089, Tamil Nadu.															
Sector	IT/ITES															
SEZ Area Details	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Total Land (Ha): 15.65</td> <td colspan="2">T. Built up area: 9,02,107.39 sq. mtr</td> </tr> <tr> <td>Processing Area</td> <td>NPA</td> <td>Processing Area</td> <td>NPA</td> </tr> <tr> <td>15.34</td> <td>0.31</td> <td>8,06,527.21</td> <td>95589.18</td> </tr> </table>				Total Land (Ha): 15.65		T. Built up area: 9,02,107.39 sq. mtr		Processing Area	NPA	Processing Area	NPA	15.34	0.31	8,06,527.21	95589.18
Total Land (Ha): 15.65		T. Built up area: 9,02,107.39 sq. mtr														
Processing Area	NPA	Processing Area	NPA													
15.34	0.31	8,06,527.21	95589.18													
Details of Dual Use infrastructure in Non-Processing Area of 10,345.68 sq. mtr.																
Infrastructure developed by developer in the Demarcated NPA	The HUB Area in Block 12 consists of various facilities like Food Courts with F & B Counters, Kiosks, Cafes, Diners. Creche, Banks, ATM, Pharmacy, Convenient Store, Gift Shop. Travel Desks, Courier Operators, Health and Wellness center, Book Store, Salon, Fitness & GYM Centre, Electronic gadgets Store, including Restaurants, Resto bar and Business Lounge.															
Financial details of Developer	a. Construction: 1,875.96 Cr. b. Net Worth: 672.43 Cr.															

	c. Turnover of Existing Business: 103.59 Cr.
Reason for Dual Use Infrastructure in the Non-Processing Area	Currently the Social and Commercial infrastructure is used by SEZ Employees, In Light of this new leasing business model, the Developer desires to extend the HUB facility at block 12 to both Special Economic Zone (SEZ) and Domestic Tariff Area (DTA) entities in terms of Rule 11 A (1) of SEZ Rules, 2006.
Status of refund of applicable duty tax/benefits availed on the area proposed for Dual Use Infrastructure in Non-Processing Area	At the time of Phase I & II of demarcation under Rule 11(b) the developer has paid the duty availed towards creation of Common Infrastructure facilities/amenities. The Total Duty Paid along with interest for the Block 12" The HUB Rs. 2,75,58,493/- (Rupees Two crore Seventy-five Lakhs Fifty-eight thousand four hundred and ninety-three only)
No objection certificate from State government	Yes
No dues certificate from specified Officer	Yes, dated 13.6.2024 & 22.2.2025

The following documents have been submitted: -

- i. Letter No. 389/MIV.1/2025-2 dated 4.5.2026 issued by Industries, Investment Promotion & Commerce Department, Govt of Tamil Nadu for dual use of 0.3152 hectares of land for infrastructural facilities in non-processing area by both SEZ and domestic Tariff Area Entities (DTA).
- ii. DC has mentioned in para 3 of the letter, that at the time of phase I & II of demarcation under Rule 11(b), the developer has paid the duty availed towards creation of common infrastructure facilities/amenities. The total duty for Block-12 the HUB was Rs. 2,75,58,493/-. (please see para 4 of the DC letter) and para 6 of DLF letter dated 29.5.2026.
- iii. Checklist of Rule 11B in prescribed format, duly signed by Specified Officer and DC, MEPZ.
- iv. An Undertaking dated 01.6.2026 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 0.3152 hectare of Block 12 into Non-Processing Area for use by IT/ITES businesses as per Rule 11B of the SEZ (Fifth Amendment) Rule, 2023.

Recommendation of the DC, MEPZ SEZ

The Development Commissioner, has recommended for proposal of M/s DLF Info City Chennai Limited SEZ, for Dual Use of Infrastructure of 10,345.68 Sq.mtr built-up area in Non-processing Area of 0.3152 ha, and forwarded for consideration of BOA in terms of Rule 11 A (1) of SEZ Rules 2006.

Agenda Item No. 141.5:

**Request for full/partial de-notification/ increase area of SEZ [3 Proposals
– 141.5(i)-141.5(iii)]**

Procedural guidelines on de-notification of SEZ:

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

141.5(i) Request of M/s. Rackbank Datacenters Pvt. Limited, SEZ Developer - Proposal for inclusion of additional area measuring an area of 2.708437 Hectares at Plot No.CF7, Sector-22, Nava Raipur, Atal Nagar, Chhattisgarh to the existing SEZ.

Jurisdictional SEZ – VSEZ

Facts of the case:

Name of Developer	M/s. Rackbank Datacenters Private Limited
Location	Plot No., CF7, Sector-22, Nava Raipur, Atal Nagar, Chhattisgarh
LoA issued on (date)	No. K-43016/3/2025-SEZ dated 4.6.2026
Sector	Specified SEZ for IT/ITES SEZ for AI Datacenter including development of infrastructure such as ready to use building other service units, utilities, roads etc.
Date of notification	09th July, 2025
Notified Area (in Hectares)	2.70 Ha
Operational Status	Operational
Area proposed for Increase in Area (in Hectares)	2.708437 Ha. (to the existing SEZ.

Reason for increase in area submitted by developer is as follows:

- The total land parcel belongs to Rackbank Datacenters Private Limited admeasuring 5.41 Ha, was subsequently divided into two parts, out of which 2.70 Ha. has already been notified as part of the SEZ Phase-1.
- The remaining land forms part of the same original land parcel and is contiguous to the existing notified SEZ area.
- Th construction and development activities on the Phase-1 SEZ land are nearing completion and are expected to be completed and delivered within one month.
- In view of the upcoming completion and the growing operational requirements, the Developer now proposes to undertake construction and development on the remaining Phase-2 land.
- In order to ensure integrated and planned development of the entire land parcel and optimal utilization of the available land, it is proposed to include the remaining Phase-2 land as an additional area to the existing notified SEZ. As the land is contiguous to the notified SEZ area, its inclusion will facilitate seamless development of the zone and avoid fragmentation in administration, security, and operations.

As per DoC’s guidelines dated 14.07.2016, required documents for additional area notification and the status of the instant case are as below: -

S. No.	Documents/Details Required	Status
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i.	Certificate from concerned State Government or its authorized agency stating that the developer has irrevocable rights to the said area as SEZ.	Not found, clarification has been sought
ii.	Form-C4 along with DC's recommendation	Yes, provided
iii.	Inspection Report in prescribed format	Yes, provided
iv.	Developer's Certificate Countersigned by DC	Yes, provided
v.	Legal Possession Certificate from Revenue Authorities	Yes, provided
vi.	Non-Encumbrance Certificate from Revenue Authorities	Yes, provided
vii.	Land details of the area (with clearly specified survey numbers) to be notified duly certified by revenue authorities	Yes, provided
viii.	Colored Map clearly indicating Survey numbers and duly certified by revenue authorities	Yes, provided
ix.	Copy of Registered Lease/Sale deed	Yes, provided

In compliance of DoC's Instruction No. 102 dated 18/11/2019 issued by MOC&I, Department of Commerce, SEZ Division under F.No.F.1/5/2016-SEZ, Shri Srinivas Muppaala, IRSME, Zonal Development Commissioner, VSEZ along with the Customs Authorities and ADC, VSEZ has conducted the physical inspection of the additional lands proposed by M/s Rackbank Datacenters Private Limited, Developer, SEZ, for inclusion to the existing notified lands of the SEZ, on 26th May, 2026 in the presence of Shri Arvind Sharma, Manager (Estate), NRANVP, Chattisgarh, Smt. Reema Markam, Tehsildar, NRANVP & Developer represented by Mr.Suyash Jain, Legal Officer.

It is observed that the additional lands measuring an area of 2.708437 Hectares have been proposed for inclusion to the existing lands of the SEZ at Plot No. CF-7, Sector-22, Nava Raipur, Atal Nagar, Chattisgarh for development and construction by M/s. Rackbank Datacenters Pvt. Limited SEZ Developer, keeping in view of the upcoming and the growing operational requirements.

The records/documents and the coloured maps submitted by the Developer during the inspection have been verified and observed that the lands in Plot No.CF-7 measuring an area of 5.41 Ha is owned by Nava Raipur Atal Nagar Vikas Pradhikaran and the same were allotted on lease hold basis vide Notice of Award No. 1540/R-27/PRJ/NRANVP/2024 Dated: 06.02.2025 for a period of **ninety years** and Lease-cum-Development Agreement was entered on **20.03.2025**. Out of the 5.41 Ha, the Developer has proposed an area of 2.704051 Ha in Plot No.CF-7 (part) for SEZ for

setting up of IT/ITSEZ and the same was approved on 04.06.2025 and the lands were notified on 09.07.2025.

As per the possession certificate dated: 15.04.2025 issued by Nava Raipur Atal Nagar Vikas Pradhikaran the lands measuring an area of 5.41 Ha (which includes the lands proposed for inclusion to the existing SEZ lands) are in the possession of the Developer. As per the Encumbrance certificate 3683/6(2)/3529/Sampada/NRANVP/2025 Nava Raipur Atal Nagar dated: 15.04.2025 there are no encumbrances on the lands proposed for inclusion.

The lands proposed for inclusion are free from encumbrance and the entire land measuring an area of 2.708437 Ha are vacant without any infrastructure and no public thorough fare is passing through the proposed lands and the lands are contiguous. The lands after inclusion to the existing SEZ lands will be contiguous.

Recommendation by DC, VSEZ: -

The DC SEEZ-SEZ, based on the Developer's Application, has recommended the proposal for addition of land 2.708437 Hectares to the existing SEZ under Rule 6A(ii) of SEZ Rules, 2006, for consideration of the BoA.

141.5(ii) Request of M/s. Delta Electronics India Private Limited, for Sector Specific sEZ for Electronic Hardware and Software including IT/ITES at Kurubarapalli, Krishnagiri District, Tamil Nadu (Developer) for increase in area of 1.14 Hectares to the existing area of 10.96 Ha.

Jurisdictional SEZ – SEEPZ- SEZ (SEEPZ)

Facts of the case:

Name of Developer	:	M/s. Delta Electronics India Private Limited
Location	:	Kurubarapalli, Krishnagiri District, Tamil Nadu
LoA issued on (date)	:	No. F.1/6/2018-SEZ Dated 07.12.2019
Sector	:	Electronic Hardware and Software including IT/ITES
Date of notification		28.02.2019
Notified Area (in Hectares)		10.96 Ha
Operational Status	:	Operational
Area proposed for Increase Area (in Hectares)	in:	1.14 Ha

Reason for increase in area submitted by developer is as – Expansion of SEZ Area as per Business Requirements

As per DoC's guidelines dated 14.07.2016, required documents for additional area notification and the status of the instant case are as below: -

S. No.	Documents/Details Required	Status
(i).	Certificate from concerned State Government or its authorized agency stating that the developer has irrevocable rights to the said area as SEZ.	Yes, provided
(ii).	Form-C4 along with DC's recommendation	Yes, provided
(iii).	Inspection Report in prescribed format	Yes, provided
(iv).	Developer's Certificate Countersigned by DC	Yes, provided
(v).	Legal Possession Certificate from Revenue Authorities	Yes, provided
(vi).	Non-Encumbrance Certificate from Revenue Authorities	Yes, provided
(vii).	Land details of the area (with clearly specified survey numbers) to be notified duly certified by revenue authorities	Yes, provided
(viii).	Colored Map clearly indicating Survey numbers and duly certified by revenue authorities	Yes, provided
(ix).	Copy of Registered Lease/Sale deed	Yes, provided

In compliance of DoC's Instruction No. 102 dated on 18.11-2019, the proposed SEZ area of M/s. Delta Electronics India Private Limited, Developer of the SEZ located at Survey No.16/1B2B (Part) and 16/1B2A (Part), Plot No.1, Industrial Park, Kurubarapali, Krishnagiri District, Tamil Nadu vide Approval No. dated 07.02.2019 & Notification No. S.O. 1106(E) dated 28.02.2019 was inspected on 15.05.2026 by the undersigned in presence of State govt officials, MEPZ officials and representative of Developer wherein it satisfies that Developer of the SEZ meets the parameter required as per SEZ Rules 2006, after inspecting the total area of 12.10 Hectare (10.96 Ha + 1.14 Ha) for notification.

Recommendation by DC, MEPZ-SEZ: -

The proposal of M/s. Delta Electronics India Private Limited, seeking approval of additional land area of 1.14 Hectares to make a total area of SEZ as 12.10 Hectares under Rule 6A(ii) of SEZ Rules, 2006, for consideration of the BoA.

141.5(iii) Proposal of M/s. Brahmani Infratech Limited, Developer for full de-notification of 60.70 Ha. of IT/ITES SEZ at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana.

Jurisdictional SEZ – Visakhapatnam SEZ (VSEZ)

Facts of the case:

Name of Developer	M/s. Brahmani Infratech Limited
Location	Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana
LoA issued on (date)	25.10.2006 (Formal Approval)
Sector	IT/ITES
Operational or not operational	Non-operational
Notified Area (in Hectares)	60.70 Ha.
Area proposed for de-notification (in Hectares)	60.70 Ha.

The proposal of M/s. Brahmani Infratech Limited, Developer for full denotification of SEZ at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana was submitted for consideration of BoA vide letter dated 21.10.2025.

The DC had recommended the proposal as per provisos to the Rule 8 of the SEZ Rules, 2006, the request of M/s Brahmani Infratech Pvt. Ltd, SEZ for IT/ITES at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana for full de-notification of SEZ for consideration.

Reason for full de-notification:

It was informed that the Co-Developer viz. M/s Mantri Technology Parks Pvt. Ltd. had failed to fulfil the minimum obligations entrusted to it by the Developer. Owing to the failure of the Co-Developer in implementing the project, consequent unviable scenario and various impediments in implementing the project, the Developer has taken a decision to surrender the project land to APIIC and wish to rescind the approval granted for setting up of SEZ by BoA.

As per DoC's O.M. dated 14.07.2016 required documents for full de-notification and the status thereof in the instant case are as follows: -

S No	Documents/Details Required	Status
1	Form C6 for decrease in area along with CD's recommendation	Yes, Provided
2	DC Certificate in prescribed format	Yes, Provided
3	"No objection Certificate" from the State government with reference to instructions issued by DoC vide instructions No. D.12/45/2009-SEZ dated 13.9.2013 for particle de-notification	Yes, provided.

4	'No Dues Certificate' from specified officer	Yes, provided
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The Government of Telangana vide letter dated 08.03.2023 has recommended for consideration of the proposal and informed that the 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 Government.

DC, VSEZ has certified that;

- a. There are no units in the SEZ.
- b. The Developer has not availed any Tax/Duty benefits under the SEZ Act/Rules, in r/o the land being de-notified
- c. The State Government has given its "No Objection" regarding de-notification of the above stated area of the SEZ.

Recommendation by DC, VSEZ:

The proposal of M/s. Brahmani Infratech Limited, for full denotification of their IT/ITES SEZ at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana. to an extent of 60.70 Ha., has been duly recommended by the Development Commissioner, VSEZ, and forwarded for consideration of BoA.

Agenda item No. 141.6

Miscellaneous [3 proposals – 141.6(i)-141.6(iii)]

141.6(i) Proposal for consideration for Construction of Additional Staff Quarters, Client Accommodation and Recreational Facilities in the Non-Processing Area of Kattupalli SEZ by M/s. Larsen & Toubro Limited Shipbuilding Division - Reg.

Jurisdictional SEZ- MEPZ SEZ

Fact of the Case.

Name of the Developer	M/s. Larsen & Toubro Limited Shipbuilding Division (LTSB)
Sector	sector-specific Special Economic Zone for Heavy Engineering
Location	Kattupalli, Tamil Nadu.
Area in Ha	607.89 Ha (Processing Area : 391.72 hectares + Non-Processing Area : 216.17 hectare)
LOA date	04.07.2023, File no. K-43016/7/2023-SEZ
Date of Notification	04.07.2023
Request	Construction of additional staff quarters, client accommodation and recreational facilities in the Non-Processing Area (NPA) of the SEZ

M/s. Larsen & Toubro Limited Shipbuilding Division (LTSB), Developer of the sector-specific Special Economic Zone for Heavy Engineering at Kattupalli, has submitted a proposal seeking approval for construction of additional staff quarters, client accommodation and recreational facilities in the Non-Processing Area (NPA) of the SEZ.

Proposal for inclusion in Agenda: The SEZ was notified by the Government of India over an area of 607.89 hectares vide Gazette Notification No. S.O. 2603(E) dated 20.10.2010. Initially, 402.29 hectares were demarcated as Processing Area and 205.60 hectares as Non-Processing Area. Subsequently, vide Demarcation Order F. No. 9/103/2009/PVT.SEZ dated 23.07.2025, an extent of 10.57 hectares was converted from Processing Area to Non-Processing Area, thereby revising the Processing Area to 391.72 hectares and increasing the total Non-Processing Area to 216.17 hectares.

The Developer has informed that within the said 10.57 hectares of Non-Processing Area, residential infrastructure comprising 1 & 2 BHK residential blocks, transit house, GET hostel, ship crew officers' accommodation and a medical/health centre had already been approved as authorised operations vide Ministry of Commerce approval letter No. F.1/113/2008-SEZ dated 01.04.2013.

Particulars		No. of Floors	Built - Up Area	Cost Estimates	Means of Finance
Block-11	Residential Accommodation for Clients with G+15	15	13,880 Sqm	300 Crores	Internal Accruals
Block-12	Residential Accommodation for Staff-with G+10 structure	10	7,709 Sqm		
Block-13	Club House/ Recreational facilities Ara for Clients-with G+2	2	1,971 Sqm		
Block-14 & 15	Residential Accommodation for Staff – with G+10 structure	10	7,709 Sqm		

Specific issue on which decision: BOA's approval is sought for construction of additional staff quarters, client accommodation and recreational facilities in the Non-Processing Area (NPA) of the SEZ.

Relevant provisions of SEZ Act 2005: Rule 11(A), 11(5) of SEZ and Rules, 2006.

Any other information which may assist BOA in the matter: The Developer has submitted that the proposed facilities are in continuation of the already approved housing and medical infrastructure in the Non-Processing Area and are essential for supporting export-oriented heavy engineering and shipbuilding operations within the SEZ. Further, the proposed facilities are stated to be in line with similar approvals granted by the Board of Approval for staff quarters, guest houses, service apartments and recreational facilities in Non-Processing Areas dedicated for SEZ use.

As per developer request no additional land beyond the existing 10.57 hectare Non-Processing Area demarcated for housing is required for this expansion and the proposed additional built-up space in this Non-Processing Area is approximately 24,000 sqm, to be developed as multi-storey staff quarters, client accommodation blocks, and a club-house/recreational facility, all within the existing 10.57-hectare NPA. further it has been informed by the developer that the proposed facilities are an extension of the already BoA-approved housing and medical infrastructure in the NPA, are fully aligned with the objective of supporting export-oriented heavy engineering and shipbuilding operations and are consistent with similar approvals granted to LTSEB and other SEZ developers/units for guest houses, service apartments, staff quarters and recreational facilities in Non-Processing Areas when dedicated to SEZ use.

Recommendation by DC, MEPZ:

DC, MEPZ has recommended for grant of approval for construction of additional staff quarters, client accommodation and recreational facilities in the Non-Processing Area (NPA) of the SEZ for forwarded to the BoA for consideration.

141.6(ii) Request of Operation of Additional Entry/Exit Gates in respect of M/s. Infosys Limited, IT/ITES SEZ, Sholinganallur, Tamil Nadu. Jurisdictional SEZ: MEPZ SEZ

Facts of the Case:

1	Name and location of SEZ	M/s Infosys Limited, at Sholinganallur, Kancheepuram District, Tamil Nadu
2	Letter of Approval (LoA)	F.1/11/2019-SEZ dated 06.12.2019
3	Date of notification	21.01.2020
4	Sector of SEZ	IT/ITES
5	Land area of SEZ	5.37 Ha

M/s Infosys Limited has requested permission to operate multiple entry and exit gates within the notified SEZ area to facilitate the smooth movement of employees, materials, service vehicles, and emergency services.

The Developer has submitted the following justification for the proposal:

- The facility spans 5.37 hectares and accommodates approximately 6,000 employees, necessitating efficient traffic and movement management within the campus.
- The OMR service road abutting the premises is approximately 15 feet wide, carries two-way traffic, and lacks adequate vehicle halting space.
- The internal corridor between the existing entry gate and the front reception area is constrained, with limited space available for vehicular movement. The mandatory inspection of incoming vehicles and materials at the entry point is adversely affecting traffic flow, vehicle inspection, and unloading activities.
- The operation of only two gates at present is resulting in congestion and operational inefficiencies, particularly during peak hours and the ongoing construction phase.
- The proposed gates already exist as part of the earlier STPI facility, and no fresh opening in the compound wall or modification to the notified boundary is involved.
- The premises were earlier operating as an STPI unit, wherein Gate Nos. 1, 2, 2A, 3, 4 and 5 were already in existence. Subsequently, upon conversion into an SEZ, only Gate Nos. 3 and 4 were made operational. The Developer now seeks approval to operationalize the existing Gate Nos. 1, 2 and 2A.

The proposal was examined by MEPZ, and a site inspection was conducted. During the inspection, it was observed that the existing gates located along the OMR service road are functioning under significant space and traffic constraints. The service road is narrow, accommodates two-way traffic, and lacks sufficient vehicle holding space. It was further observed that the mandatory inspection of incoming vehicles and materials at the existing gates adversely impacts smooth vehicular movement and overall operational efficiency.

The proposal has also been examined from the security and customs perspective, and the consent of the Authorized Officer/Specified Officer has been obtained.

The proposal, examination, justification, and approval status are summarized below:

S. No.	Gate No.	Proposal/Usage	Justification /Observations	Approval Status
1.	Gate No. 3	Main Entry Gate	Existing and located on congested OMR Service Road with limited halting space.	Already in use
2.	Gate No. 4	Main Exit Gate	Existing and located on congested OMR Service Road with limited halting space.	Already in use
3.	Gate No. 1	Material Entry & Exit Gate	Proposed for dedicated inwarding/outwarding of materials. Mandatory security inspection of materials could not be effectively carried out at existing gates due to space and traffic constraints. Gate located on Nedunchezian Salai would facilitate smoother material movement and avoid congestion at main gates.	Approved
4.	Gate No. 2	Emergency Gate	Proposed exclusively for ambulance movement and medical emergencies. Existing congestion at present gates may delay emergency evacuation. Dedicated gate would ensure timely emergency access.	Approved
5.	Gate No. 2A	Pedestrian/Wicket Gate	Proposed for movement of personnel on foot to reduce load on vehicular gates. Would improve pedestrian access control and traceability, particularly for employees using public transport, hired cabs, and autos.	Approved
6.	Gate No. 5	Scrap Movement Gate	Initially proposed due to proximity to scrap yard. During examination, it was observed that scrap movement could be effectively routed through Gate No.1 itself. Accordingly, the Developer withdrew the proposal vide email dated 13.02.2026.	Not Approved

The Board, considered the proposal in the 140th meeting of Board of Approval for SEZs on 15.06.2026 (agenda item **140.10(i)**) vide which, the board directed DC MEPZ to forward map of the gates existed prior to the said approval and after the permission of the current gate for which permission has already been accorded. Now, the map has been forwarded to DoC in compliance of direction of the Board.

Recommendation and submission by DC, Madras SEZ:

As per Ministry of Commerce & Industry letter F. No. 5/6/2016-SEZ dated 07.05.2018 and the minutes of the 10th BoA meeting held on 26.04.2007, the power to decide the manner of fencing and number of entry/exit points in IT/ITES/EH/Biotechnology SEZs rests with the concerned Development Commissioner, with intimation to the BoA.

In view of the above, approval has been accorded for the operation of the existing Gate Nos. 1, 2 and 2A within the notified SEZ area of M/s Infosys Limited. The same is placed before the Board of Approval (BoA) for information.

141.6(iii) Representation of M/s C Tech Corporation, a unit in Surat SEZ against the cancellation of LoA 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:

Jurisdictional SEZ: Surat SEZ

Brief about the unit

- i. M/s. C Tech Corporation, a unit under Surat SEZ was granted LoA vide letter dated 15.12.2003. The unit remained non-functional since April 2017, failed to submit APRs regularly, achieved **zero NFE during 2019-24**, and undertook no manufacturing/export activities.
- ii. Approval Committee (104th UAC meeting dated 30.04.2024) decided to cancel the LOA under Section 16(1) of the SEZ Act, 2005 due to continued non-performance and non-compliance with SEZ Rules.
- iii. However, BoA in its 124th meeting held on 5.11.2024, granted final extension of LoA up to 04.05.2025 for revival of operations and directed DC, Surat SEZ to review progress thereafter.
- iv. DC, Surat SEZ, upon review, reported that the unit failed to achieve any committed milestones, carried out only one export from old stock, and undertook no manufacturing, procurement, or employment generation; accordingly, non-renewal of LOA was recommended.
- v. The BoA, in its 133rd meeting held on 15.10.2025, concurred with the DC's recommendation and directed action under Section 16(3) of the SEZ Act, 2005.
- vi. The unit submitted a representation before BoA alleging inadequate hearing opportunity and wrongful assessment by DC, and has requested reconsideration of cancellation of LoA.
- vii. The Board in its 139th meeting held on 11th May, heard the representative of M/s C Tech Corporation virtually and brief submission made by him.
- viii. After hearing the submission, Board enquired about the unit's status in Surat SEZ and directed the DC to provide details of all SEZ Units, acquired space of unit, vacant space in the SEZ etc. In respect of the M/s C Tech, the Board directed the DC to furnish operational details of activities of the unit, whether it has a unit in DTA outside SEZ, if so, the details of operations of DTA unit. The details should be exhaustive so as to enable the Board to take a holistic view in the matter.
- ix. Accordingly, the Board, after deliberation, **deferred** the proposal and decided to take decision after getting the detailed status of the unit at Surat SEZ.

The exhaustive details regarding operational status of the unit, availability of space in Surat SEZ and details of nay DTA operations of the unit submitted by the DC, Surat SEZ are as under: -

i. Units Status: -

Particulars	Details
Name of unit	M/s C Tech Corporation
Constitution	Proprietorship Concern

Location	5-B, 5th Floor, Hingiri Apartments, 1277, Hatiskar Marg, Prabhadevi, Mumbai 400025.
Authorised Operations	Manufacturing and Trading activity as approved under LoA
IEC Holder	Single IEC in the name of the Proprietorship Concern

2. Operational Status of the Unit in Surat SEZ.

- i. No exports or foreign exchange earnings were recorded in the last block of five years (2019-24), resulting in zero NEF and nil employment generation.
- ii. The unit was required to submit Annual Performance Reports (APRs) and maintain Positive Net Foreign Exchange (NFE) as per SEZ Rules, 2006. The unit failed to submit APRs on time for financial years (2006-07 to 2008-09 and 2010-11 to 2012-13, 2014-15, 2015-16, 2017-18 to 2019-20 & 2021-22), thereby violating regulations and conditions of the LOA and Bond-cum-Legal. SEZ
- iii. The unit was non-functional since April 2017, with no valid justification provided during hearings.
- iv. During the financial year 2024-25, based the business plan, milestones and timelines framed by the unit itself, it got 6 months extension from the BoA on 05.11.2024. However, subsequently, the unit has reported a single export transaction only and that too pertaining to clearance of old stock manufactured prior to July 2016, and does not reflect fresh production or regular export operations during the relevant period and is in clear violation of Sr. no. 4 and 7 of their business plan, specified by them only, in their submission to BoA, and based on which the BoA had granted them the LoA extension.

3. Details Furnished by the Unit Pursuant to Directions of BoA

In response to queries raised by the DC, Surat SEZ, to the directions of the Board, the unit has submitted the following:

- i. It does not have any Domestic Tariff Area (DTA) manufacturing unit outside Surat SEZ.
- ii. The unit has submitted the year-wise Turnover, Export and Domestic Sales Details

Financial Year	Turnover-Mumbai (Rs)	Exports-Mumbai (Rs.) (as merchant exporter)	Exports-Surat SEZ (Rs.)	Domestic Sales Mumbai (Rs.)	Domestic Sales-Surat SEZ (Rs.)
2021-22	73,733,193.00	72,745,751.00	Nil	987,442.00	Nil
2022-23	45,584,863.00	44,562,037.00	Nil	1,022,826.00	Nil
2023-24	59,141,217.74	56,494,119.74	Nil	2,647,098.00	Nil
2024-25	67,970,306.15	66,641,118.65	655,270.75	1,329,187.50	Nil

2025-26	114,172,801.33	109,830,555.63	Nil	4,342,245.70	Nil
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It is worth noting that despite holding a valid LOA during the period from 2019 upto 2024, the unit did not make any efforts to manufacture and export (NIL) from their sole manufacturing unit located in Surat SEZ, but alternately, chose to export as a merchant exporter through job-work arrangements in DTA. Then the logical question arises as to why the unit needs SEZ unit at all. Subsequently, it simply approached DC, Surat SEZ in 2024 to renew their LOA. This reflects their lack of seriousness to function as an SEZ unit and for which they are repeatedly agitating the matter before the BoA.

- a. All exports executed recently were undertaken through job-work arrangements and that raw materials required for such exports were purchased by the proprietor and supplied directly to the job worker. Supporting purchase invoices and related documents have been furnished by the unit.
- b. It does not have any DTA manufacturing unit outside Surat SEZ. It possesses a single IEC as it is a proprietorship concern. The export order from DTA were executed through job-work arrangements. Raw materials required for exports were purchased by the proprietor and supplied directly to the job worker, supported by purchase bills and related documents. Activities undertaken from Mumbai were stated to be merchant export activities and not manufacturing activities. Merchant export activity has been carried out since 1997, prior to establishment of the Surat SEZ unit in 2004. The unit has stated that only the Surat SEZ unit is its manufacturing facility and that this has been declared in its IEC/Udyam records.
- c. All transactions undertaken from Mumbai during FY 2021-22 to FY 2025-26 were executed in the capacity of Merchant Exporter and not through any manufacturing facility.
- d. The unit has been carrying out merchant export activities since 1997 and that such activities pre-date establishment of its Surat SEZ unit.
- e. The unit has furnished a Registration-cum-Membership Certificate (RCMC) issued by CHEMEXCIL indicating merchant exporter status.
- f. With regard to Udyam Registration, the unit has stated that Surat SEZ is its only manufacturing location and that manufacturing activity has been declared based upon the manufacturing and trading permissions available under the SEZ Letter of Approval and IEC records.

4. Position Regarding DTA Operations

- i. As per information furnished by the unit, no separate DTA manufacturing unit exists outside Surat SEZ.
- ii. The unit has stated that activities undertaken from Mumbai are merchant export transactions.
- iii. The unit has furnished GST, IEC, MSME/Udyam and other supporting documents in support of the above submissions. (Annexure-A)
- iv. Verification of the documents furnished reveals that merchant export activities have been carried out from Mumbai.

(II) Availability of Space in Surat SEZ:-

The Developer M/s DGDC Ltd., has informed that the total allotted area in Surat SEZ is as under:-

Allotted Plots in Surat SEZ	Allotted Ready Units in Surat SEZ
3,16,458.19 sq. mtr.	1,77,930.40 sq. Ft.

1. Presently no vacant units/plots are available for sub-lease in Surat SEZ.

As per the information furnished by the Developer, there are presently no developed industrial sheds, factory premises or commercially viable plots available for allotment/sub-lease in the Zone. The Developer has informed that only two residual plots, namely Plot No. 272 admeasuring 196 sq. mtrs. and Plot No. 191-A admeasuring 297.75 sq. mtrs., remain unallotted. However, these plots are of very small size and irregular configuration and are not considered commercially viable for industrial operations.

The Developer has further confirmed that all other industrial plots/premises within the Zone stand allotted and occupied by existing units. Thus, it is noticed that the industrial space within Surat SEZ is a limited and valuable resource, intended to be utilized by active units for contribution towards exports, manufacturing activities and employment generation.

As on date, there are a total of **285** units in Surat SEZ, comprising **136 operational units** and **149 non-operational units**.

Total units	Operational	Non-Operational	Out of 149 non-operational units
285	136	149	41 Units applied for exit from SEZ and their applications are under process
			28 Units have ceased operations due to cases initiated/investigated by agencies such as CBI, ED, DRI and SIIB which are still pending and have not attained finality
			80 Units had LoA lapsed for a considerable period and neither applied for renewal nor submitted applications for exit from SEZ. Appropriate action as per Act and Rule being taken against such units.

Comments of DC, Surat SEZ:

The DC Surat SEZ has stated that M/s C Tech Corporation continues to occupy industrial space within Surat SEZ despite absence of regular export activity since 2017, no foreign exchange and lack of employment generation. The continued retention of scarce industrial space by a non-operational unit may therefore be viewed in the context of optimal utilization of SEZ infrastructure and achievement of the objectives envisaged under the SEZ Act, 2005 and SEZ Rules, 2006.

Agenda item No. 141.7

Appeal [1 case: 141.7(i)]

Rule position: - *In terms of the Rule 55 of the SEZ Rules, 2006, any person aggrieved by an order passed by the Approval Committee under section 15 or against cancellation of Letter of Approval under section 16, may prefer an appeal to the Board in the Form J.*

Further, in terms of Rule 56, an appeal shall be preferred by the aggrieved person within a period of thirty days from the date of receipt of the order of the Approval Committee under rule 18. Furthermore, if the Board is satisfied that the appellant had sufficient cause for not preferring the appeal within the aforesaid period, it may for reasons to be recorded in writing, admit the appeal after the expiry of the aforesaid period but before the expiry of forty-five days from the date of communication to him of the order of the Approval Committee.

141.7(i) Request for extension of letter of Approval by M/s. Tulip D Inox, a manufacturing unit in Moradabad SEZ under Rule 19(4) of SEZ Rules, 2006. - reg.

Jurisdictional SEZ – Moradabad SEZ

Brief Facts of the Case:

a. M/s Tulip D Inox was granted Letter of Approval (LOA) dated 07.06.2021 for setting up a manufacturing unit in Moradabad SEZ for manufacturing and export of handicrafts items made of Iron, Steel, Aluminium, Copper, Glass, Wood, Stone, Lamp & Lighting, Brass, EPNS and Leather Artware, initially valid for a period of one year up to 06.06.2022 on n allotted Plot No. 11-20. The unit further purchased adjoining Plot No. H-21 for further expansion. However, as per procedural requirements, both plots (H-20 & H-21) were required to be amalgamated, which involved multiple approvals and execution of lease formalities, this entire process consumed around 2-3 years and resulted in delay in implementation of the project despite continuous efforts.

b. Thereafter, based on requests submitted by the unit, extension of LOA validity was granted for First extension (For 2nd year) along with expansion of area (addition of Plot H-21) was granted up to 06.06.2023 vide approval dated 27.07.2022. Second extension (for 3rd year) was granted up to 06.06.2024 vide letter dated 10.07.2023.d.

For grant of extension for the fourth year under second proviso to Rule 19(4), the unit was required to:

- Complete at least two-thirds of activities including construction relating to setting up of the unit, and
- Submit Chartered Engineer certificate confirming such completion.

However, it is pertinent to mention that the unit did not submit any request for extension of LOA for the fourth year prior to expiry of LOA validity on 06.06.2024. Consequently, the LOA validity expired on 06.06.2024 and no statutory continuation existed thereafter.

Subsequently, the unit submitted request dated 09.10.2025 (received on 04.11.2025) seeking extension of LOA validity up to 06.06.2026, effectively seeking consideration for fifth year extension after lapse of validity. The reasons cited by the unit for delay included:

- Time consumed in amalgamation of Plot No. H-20 & H-21;
- Construction-related delays;
- Serious medical issues of the sole proprietor, including surgeries;
- Financial constraints.

The unit further claimed that construction work was nearing completion and export orders had been received. However, in its subsequent submission dated 25.11.2025,

the unit itself admitted that only approximately 50% construction work had been completed.

Since the unit sought extension beyond powers delegated to Development Commissioner, MSEZ vide letter dated 29.12.2025 requested the unit for submission of Chartered Engineer certificate regarding completion of two-thirds activities; and MSEZ also requested to Specified Officer (Customs), MSEZ vide letter dated 29.12.2025 to conduct a site inspection of the unit and furnished report with photographs before the Competent Authority.

Despite issuance of letter dated 29.12.2025, the unit failed to submit the mandatory Chartered Engineer certificate. However, Customs Section conducted site inspection and submitted report with photographs vide letter dated 23.01.2026 wherein following observations were recorded:

- Only partial boundary walls existed;
- Premises were covered with dense vegetation and bushes,
- No substantial construction or operational infrastructure was found;
- No production-ready facilities existed;
- No active construction work was in progress;
- Premises were not suitable for manufacturing, storage, packaging, or export-import related operations.

Thus, from Unit's own declaration of approximately 50% completion; and Customs inspection findings, clearly establish that mandatory requirement of completion of two-thirds activities under second proviso to Rule 19(4) was not fulfilled.

Further, as per Rule 19(5) of the SEZ Rules, 2006: "If the Unit has not commenced production or service activity within the validity period or the extended validity period under sub-rule (4), the Letter of Approval shall be deemed to have lapsed with effect from the date on which its validity expired."

Further, the request of M/s Tulip D Inox for extension of LOA validity is not admissible under the applicable provisions of SEZ Rules, 2006 and the same is liable to be rejected as per Rule 19(5) of the SEZ Rules, 2006, Considering the below mentioned facts:

- Non-submission of timely request for fourth year,
- Failure to meet statutory construction threshold under second proviso to Rule 19(4);
- Non-submission of Chartered Engineer certificate;
- Customs inspection findings;
- Non-commencement of production;

Accordingly, NSEZ vide letter dated 09.03.2026 had intimated the unit about the decision of the Competent Authority regarding rejection of the LOA extension request for the 5th year.

Being aggrieved with the NSEZ decision/order dated 09.03.2026, the unit has filed the appeal in Form J dated 19.05.2026 before the BoA under Rule 55 of the SEZ Rules, 2006, requesting extension of LOA for a further period of 1.5 years (up to 06.06.2027). This timeline exceeds the prescribed limit for filing appeals, which is 30 days from the date of receipt of the order, extendable up to 45 days under Rule 56 of the SEZ Rules, 2006. However, unit was initially submitted the representation on 07.04.2026 within 30 days against the order dated 09.03.2026 of NSEZ . Consequent to the representation, unit was advised to file an appeal instead of representation.

The brief matter submitted by the appellant is as follows:

M/s Tulip D Inox was granted LOA dated 07.06.2021 for setting up a manufacturing unit in Moradabad SEZ. After grant of LOA, the unit started construction work on allotted Plot No. H-20. With the intention to expand the project and improve its commercial viability, the unit further purchased adjoining Plot No. H-21. However, as per procedural requirements, both plots (H-20 & H-21) were required to be amalgamated, which involved multiple approvals and execution of lease formalities.

This entire process consumed substantial time (around 2-3 years) and resulted in delay in implementation of the project despite continuous efforts.

Extensions Granted

- First extension (For 2nd year) along with expansion of area (addition of Plot H-21) was granted up to 06.06.2023 vide approval dated 27.07.2022.
- Second extension (for 3rd year) was granted up to 06.06.2024 vide letter dated 10.07.2023.

Non-submission of 4th Year Extension & Health Issues

It is respectfully submitted that the unit could not apply for extension of LOA for the 4th year within the prescribed time, primarily due to serious health issues of the undersigned.

At that time, I was undergoing major medical treatment including inguinal hernia surgery and gall bladder removal, followed by a prolonged recovery period. Due to this, I was not in a position to manage or pursue official and project-related matters.

Since the unit is a sole proprietorship concern, all operations depend entirely on the proprietor, and therefore, both project activities and compliance-related actions, including submission of extension request, were adversely affected during this period.

Request and Rejection

The unit submitted request dated 04.11.2025 for extension of LOA for 5th year in the office of the Development Commissioner, Moradabad SEZ, along with all the above-mentioned facts and supporting details. However, the same was rejected vide letter dated 09.03.2026 by the Development Commissioner, Moradabad SEZ.

Financial Constraints and Project Delay

Further, significant financial resources were utilized towards medical treatment, which resulted in financial constraints, and this also contributed to delay in continuation of construction work.

Present Status of Unit

At present, the situation has improved and:

- Around 40-50% construction work has been completed
- Financial arrangements have now been made
- The unit has received export orders from Hong Kong (US) & UK, including advance payment

Grounds for Consideration

- Approx. Rs. 80 Lakhs investment already made
- Project is in advanced stage
- Export orders already secured
- Delay due to genuine and unavoidable circumstances beyond control

Chartered Engineer Certification

It is further submitted that the present status of construction has been duly verified and certified by a Chartered Engineer. As per the certificate, approximately 40% of the construction of the unit has been completed. The Chartered Engineer has also certified the site photographs, which are enclosed with this representation as supporting evidence.

Request:-

Further, it is respectfully submitted that the present condition of India's handicrafts export sector is facing slowdown and challenging market conditions. Despite this, the unit has already made substantial investment in Moradabad SEZ and has secured export orders from international buyers. This clearly reflects the viability and seriousness of the project. The unit is fully willing and keen to commence operations and undertake manufacturing and export activities at the earliest, and is committed to actively carrying out its operations in the SEZ.

DC, Moradabad SEZ, Comments and observations on the each ground/contention/para of the appeal, are as under:-

1. Brief facts of the Case:

- a. M/s Tulip D Inox was granted a Letter of Approval (LOA) on 07.06.2021 for setting up a manufacturing unit in Moradabad SEZ for manufacture and export of handicraft products. The LOA was initially valid up to 06.06.2022.

- b. On the unit's request, the validity of the LOA was extended for the second year (07.06.2022 to 06.06.2023) and third year (07.06.2023 to 06.06.2024) under the first proviso to Rule 19(4) of the SEZ Rules, 2006.
- c. The unit did not submit any request for extension of the LOA for the fourth year before expiry of its validity on 06.06.2024. Consequently, the LOA expired on 06.06.2024.
- d. Subsequently, the unit submitted a request dated 09.10.2025 (received on 04.11.2025) seeking extension of the LOA up to 06.06.2026 effectively seeking consideration for fifth year extension after lapse of validity, citing delays due to amalgamation of plots, construction-related issues, medical problems of the proprietor, and financial constraints.
- e. While the unit claimed that construction was nearing completion, it later admitted vide letter dated 25.11.2025 that only about 50% of the construction work had been completed.
- f. Since the request involved extension beyond the powers delegated to the Development Commissioner, under second proviso to Rule 19(4), the unit was asked to submit a Chartered Engineer Certificate regarding completion of two-thirds of the activities, and a site inspection was also conducted by Customs authorities.
- g. The unit failed to submit the mandatory Chartered Engineer Certificate. Further, the Customs inspection report dated 23.01.2026 revealed that the site lacked substantial construction, operational infrastructure, and production-ready facilities, and no active construction work was in progress.
- h. The unit had also not commenced production during the validity period of the LOA or its extensions.

2. Decision of the Competent Authority, NSEZ :-

- The Competent Authority has examined the request of M/s Tulip D Inox for extension of the validity of its Letter of Approval (LOA) and the relevant records. It is observed that the unit failed to apply for extension of the LOA before its expiry on 06.06.2024 and did not fulfil the conditions prescribed under the second proviso to Rule 19(4) of the SEZ Rules, 2006 for grant of extension beyond the third year. The unit also failed to submit the mandatory Chartered Engineer Certificate and had not commenced production within the validity period of the LOA.
- Further, the Customs inspection report confirmed that the required level of development and infrastructure had not been achieved.
- In view of the above and in terms of Rule 19(5) of the SEZ Rules, 2006, the LOA is deemed to have lapsed upon expiry of its validity. Accordingly, the Competent Authority has decided to reject the request of M/s Tulip D Inox for extension of LOA validity.

3. Grounds of Appeal by the Applicant: -

- Para 1 & 2 "The unit was granted LOA dated 07.06.2021 for setting up a manufacturing unit in Moradabad SEZ." "However, as per procedural requirements, both plots (H-20 & H-21) were required to be amalgamated... This entire process consumed substantial time (around 2-3 years) and resulted in delay in implementation of the project despite continuous efforts." "First

extension (For 2nd year)... was granted up to 06.06.2023 vide approval dated 27.07.2022." "Second extension (for 3rd year) was granted up to 06.06.2024 vide letter dated 10.07.2023."

- Para 3 "It is respectfully submitted that the unit could not apply for extension of LOA for the 4th year within the prescribed time, primarily due to serious health issues of the undersigned." "At that time, I was undergoing major medical treatment including inguinal hernia surgery and gall bladder removal, followed by a prolonged recovery period."
- Para 4 & 5 "The unit submitted request dated 04.11.2025 for extension of LOA for 5th year... However, the same was rejected vide letter dated 09.03.2026 by the Development Commissioner, Moradabad SEZ." "Further, significant financial resources were utilized towards medical treatment, which resulted in financial constraints, and this also contributed to delay in continuation of construction work."
- Para 6, 7 & 8 "Around 40-50% construction work has been completed" "Approx. Rs. 80 Lakhs investment already made" "As per the [Chartered Engineer] certificate, approximately 40% of the construction of the unit has been completed."
- Para 10, 11 & 12 "...we hereby request that our case may kindly be placed before the Board of Approval for consideration..." "In view of the above facts, it is humbly requested that the Hon'ble Board of Approval may kindly grant extension of LOA for a further period of 1.5 years (06.06.2027) under Rule 19(4) of SEZ Rules, 2006, to enable completion of the project and commencement of production."

4. Para-wise Comment on the grounds of appeal :-

- Para 1 & 2 The unit was granted an LOA on 07.06.2021. As per records, the unit's LoA issued on 07.06.2021 (valid for one year) had already been extended for the second year and the third year each time for one year period i.e., upto 06.06.2024, while the unit didn't apply for extension of their LoA for the 04th year. However, the unit, vide their application dated 04.11.2025 requested for extension of their LoA upto 06.06.2026, i.e., for the 05th year. Under the first proviso to Rule 19(4) of the SEZ Rules, 2006, extensions may be granted up to the maximum permissible limit of the third year (06.06.2024) by the Development Commissioner & an additional 01 year extension may be granted by the Development Commissioner only if at least 2/3rd of the setup activities (including construction) are complete and a Chartered Engineer's certificate to this effect is submitted. Provided further that the Board of approval may, upon a request in writing by the entrepreneur, and after being satisfied that it is necessary and expedient so to do grant further extension for a further period not exceeding one year, at a time.
- Para 3 The unit did not submit any request for a 04th year extension prior to the expiry date of 06.06.2024. Under Rule 19(5) of the SEZ Rules, 2006, the LOA is deemed to have lapsed with effect from the expiry date.
- Para 4 & 5 The request was received on 04.11.2025, after the LOA had lapsed. The request was rejected by the Competent Authority on 09.03.2026 because the unit failed to meet statutory prerequisites under second proviso to Rule 19(4) and Under Rule 19(5) of the SEZ Rules, 2006, the LOA is deemed to have lapsed with effect from the expiry date.

- . Para 6, 7 & 8 The second proviso to Rule 19(4) of the SEZ Rules, 2006 requires the completion of at least two-thirds of activities, including construction. The unit's own admission and CE certificate confirm only approx. 40 50% completion. Furthermore, a physical site inspection by MSEZ Customs on 23.01.2026 (report attached) revealed only partial walls, dense vegetation, and no active construction.
- Para 10, 11 & 12 Under the third proviso to Rule 19(4) of the SEZ Rules, 2006, the power to grant extensions beyond the Development Commissioner's limit rests with the BoA. However, since the unit failed to satisfy the intermediate requirement of two-thirds completion for the 04th year, and the LOA lapsed under Rule 19(5), the appeal for a 05th year extension is not admissible under the applicable provisions.

5. Key Factors for denial of the Proposal:

1. Failure to submit a timely request for fourth-year extension before expiry of the LOA on 06.06.2024.
2. Expiry and lapse of the LOA, with no statutory validity remaining after 06.06.2024.
3. Non-fulfilment of the requirement under the second proviso to Rule 19(4) of the SEZ Rules, 2006, which mandates completion of at least two-thirds of the activities, including construction, for consideration of further extension.
4. Non-submission of the mandatory Chartered Engineer Certificate certifying completion of the prescribed level of activities.
5. Admission by the unit that only approximately 50% of construction work had been completed, which was below the statutory threshold.
6. Adverse findings in the Customs inspection report, which confirmed the absence of substantial construction, operational infrastructure, and production-ready facilities (copy attached).
7. Non-commencement of production activities within the validity period or extended validity period of the LOA.
8. In view of Rule 19(5) of the SEZ Rules, 2006, the LOA stood deemed to have lapsed upon expiry of its validity, rendering the request for further extension inadmissible.
9. Accordingly, the proposal for extension of LOA validity was found to be not in conformity with the provisions of the SEZ Rules, 2006 and was rejected by the Competent Authority.

Prayer of the appellant:

it is humbly requested that the Hon'ble Board of Approval may kindly grant extension of LOA for a further period of 1.5 years (06.06.2027) under Rule 19(4) of SEZ Rules, 2006, to enable completion of the project and commencement of production. The unit assures timely completion and contribution towards exports.

The appeal is placed before the board for its consideration.