

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

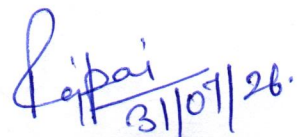
Vanijya Bhawan, New Delhi
Dated the 31st July, 2026

OFFICE MEMORANDUM

Subject: 141st Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 17th July, 2026– Reg.

Please find enclosed herewith Minutes of the 141st meeting of the Board of Approval for SEZs held on 17th July, 2026 for information and necessary action.

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


31/07/26

(Prateek Bajpai)

Under Secretary to the Government of India

Tel: 23039939

Email: prateekbajpai.moca@nic.in

To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, 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 Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. 10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi
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(NKY) / PS to JS (VA)/ Sr.PPS to Dir (GP).

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

The One Hundred and Forty (141st) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on **17th July, 2026**, through hybrid mode. The list of participants is at **Annexure-I**.

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

Agenda Item No. 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.

The Board ratified the minutes of the 140th meeting of the BoA for SEZs held on 15th June, 2026.

Agenda Item No. 141.2:

Request for extension of LoA of SEZ Unit [03 proposals – 141.2(i)-141.2(iii)]

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 at Ganeshnagar, Dimapur, Nagaland beyond 02.12.2025.

DC, Falta SEZ informed that M/s Nagaland Industrial Development Corporation Ltd was issued LoA on 12.10.2007 for development of Sector specific SEZ for Agro & Food Processing which is now deemed multi sector. Thereafter, 10 extensions have already been granted to the Developer. The Developer has invested substantially for development of infrastructure related facilities and 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. 11.00 crore for development of the infrastructure.

DC further informed that the operationalization of the SEZ has been significantly delayed due to subdued participation and commercialization of the projects. However, LoA dated 12.09.2025 has been granted to a unit named as M/s Seiko Aluminum which is likely to be operationalized within a year.

The Board deliberated on the matter and noted substantial investment and recent LoA issuance to a unit by the developer M/s Nagaland Industrial Development Corporation Ltd.

Accordingly, the Board being satisfied that the delay in operationalisation is justified and substantial progress in construction has been achieved and based on the recommendation by DC, in pursuance to Rule 6(2) of SEZ Rules, 2006, **granted** extension of validity LoA validity for one year until 02.12.2026. The last extension expired on 03.12.2025.

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.

DC, MEPZ, SEZ informed the Board that M/s State Industries Promotion Corporation of Tamil Nadu (SIPCOT), Developer of multi sector SEZ at Panapakkam, Ranipet District, Tamil Nadu has been issued Formal approval vide LoA dated 04.07.2023. M/s. SIPCOT has now invested 74.38 Cr. so far in the said multi sector SEZ. The Developer has issued an in-principle 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 a Captive SEZ Unit.

The allottee requested bifurcation of the allotted land into 52.78 hectares (130 acres) under the SEZ and 28.57 hectares (71.02 acres) under the DTA for setting up non-leather footwear manufacturing units, and the revised SEZ area was notified in June 2025. Thereafter, SIPCOT commenced land levelling in September 2025. However, due to delays in approvals, third-party negotiations, and modification of the SEZ area to meet the requirements of the Taiwanese anchor investor, M/s. Grand Atlantia Panapakkam SEZ Developers Private Limited, possession of the SEZ land could not be handed over within the stipulated timeline. In the meantime, the unit was granted an LoA on 18 May 2026. Accordingly, SIPCOT has requested extension of the validity of the LoA up to 31 July 2028.

Accordingly, the Board, after deliberations, being satisfied, in pursuance to Rule 6(2) of the SEZ Rules, 2006 **approved** the extension of Formal Approval upto 03.07.2028, Further, DC, MEPZ has been directed to monitor the performance/investment/activity of SEZ and report one year before the lapse of extension.

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.

DC, VSEZ informed the Board that M/s VSF Projects Limited, developer of Multi Sector Free Trade Warehousing Zone at Sy no. 782 to 1236, Ankulapatur Village, Chillakur Mandal, Tirupathi Dist, Andhra Pradesh who was given formal approval on

03.11.2021 has requested for extension of its validity of Formal approval upto 02.11.2026. Further stated that Phase-I construction of infrastructure in the said SEZ i.e. Compound walls, parking zones, main and internal CC roads, and a 4.5 Km bituminous approach road, Grade A Warehouse-1 (360,000 sq. ft.), ICD, administrative, customs, canteen, and vendor accommodation buildings, 2.3-lakh litre water sump, weighbridge, HT sub-station, sewage treatment plant, storm water drains, firefighting installations, CCTV cameras, and street lighting has been completed. Remaining work of Ware House I and Ware House-II is expected by 02.11.2026 and Phase-II works have also been commenced. The developer has invested approximately 285 cr so far.

The matter was deliberated and the Board took note of substantial investment made by the developer M/s VSF Projects Limited and being satisfied with the construction progress, the Board granted extension of validity of Formal Approval for one year upto 02.11.2026 under Rule 6(2) of the SEZ Rules, 2006. The last extension expired on 03.11.2025.

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)]

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

DC SEEPZ SEZ informed the Board that M/s Festus Properties Pvt. Ltd., developer of an IT/ITES SEZ at Powai, Mumbai, Maharashtra has requested for demarcation of processing Built up Area 9,982.62 Sq Mts in Wing A 7th Floor and 13th Floor alongwith appurtenant parking of 1,104.97 Sq Mtrs as Non-Processing Area (NPA) in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area.

The DC, SEEPZ, accordingly recommended the proposal for demarcation of Processing Built-up space (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 under Rule 11B of the SEZ Rules, 2006.

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

Sl No	Wing	Floor	Area (in sq Mtrs.)
1	A	Seventh floor	5,055.41
2	A	Thirteenth Floor	4,927.21
Total			9982.62

Basements/Parking	Area (In Sq.Mtrs.)
Podium 1 Car Parking	1010.77
Podium 1 Two-Wheeler Parking	94.20
Total	1104.97

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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 Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Telangana for demarcation of Processing area (7375.48 Sqm) as Non-Processing Area in terms of Rule 11B of SEZ Rules

DC, VSEZ informed the Board that M/s. Hyderabad Infratech Pvt. Ltd. Co-Developer of IT/ITES SEZ developed by M/s. Phoenix Infocity Pvt. Ltd at Gachibowli, Serilingampally Mandal, Distt- Ranga Reddy has requested for demarcation of Processing area (7575.38 Sqm) as Non-Processing Area in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S. no.	Tower	Floor	Built up area (in Sq. mtrs)
1.	Ho8	Fifth (office)	2647.59
2.		Seventh (office)	2647.59
3.		Level 1 Parking	2,080.30
Total			7,375.48

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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.

DC, NSEZ informed the Board that M/s. Seaview Developers Private Limited, developer of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) has proposed 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 in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

Assessing Area in terms of Rule 11B of SLE Rules, 2000.

S. No.	Tower	Floor	Built-up area (in Square meter)
1	Tower-8	8 th floor	1551.53
2	Tower-9	8 th floor	2191.79
3		9 th floor	1968.74
4		12 th floor	2180.00
5	Tower-10	6 th floor	1554.17
6		7 th floor	1554.17
7		8 th floor	1554.17
Total:			12554.57

Basement / Parking Area of Tower-8, 9 & 10:

S.no.	Basement/Parking	Area (in Sq. mtrs)
1	Basement-1	4340.08
2	Basement-2	4336.66
Total		8676.74

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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

DC VSEZ, informed the Board that M/s. ACE Urban Hitech City Limited, developer of IT/ITES SEZ at Sy.No.53/1, Kesarapalli Village, Gannavaram Mandal, Krishna District, Andhra Pradesh has proposed for demarcation built-up area (7,112 sqm) as non-processing area of 4th Floor of the Medha-I Tower in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S. no.	Tower	Floor	Built up area (A)
1.	Medha-I	Ground	3,513
2.		Third	3,599
Total			7,112

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC

concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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.

DC, VSEZ informed the Board that M/s Sundew Properties Ltd, Developer of IT/ITES SEZ at Madhapur, Rangareddy Dist, Hyderabad, Telengana has proposed 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.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S. No.	Building	Floor No.	Total Built up Area (in sq. mtrs)
1	12B	1 st Basement	14,201.75
2		7 th Office Floor (8 th Floor)	4,318.02
Total			18,519.77

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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.



DC MEPZ SEZ informed the Board that M/s Infopark Properties Limited, Developer of IT/ITES SEZ at Taramani, Chennai has proposed 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.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S.no.	Block/Building	Floor	Area (in Sq.mtrs)
1	Block-D	5 th Floor	3,843.10
Total			3,843.10

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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).

DC SEEPZ SEZ informed the Board that M/s Mindspace Business Parks Private Limited, developer of IT/ITES SEZ at Airoli (E), Navi Mumbai, Maharashtra has proposed for demarcation 9,409.07 sq mtrs of Built-up Area as Non-Processing Area in terms of Rule 11B of SEZ (Fifth Amendment) Rules, 2023.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S.no.	Building	Floor	Area (in Sq.mtrs)
1	Building no. 14	1st Floor	9,409.07
2		2 nd Floor	
3		6 th Floor	
Total			9,409.07

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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.

DC VSEZ informed the Board that M/s Sundew Properties Ltd, Developer of IT/ITES SEZ at Hyderabad, Telengana has proposed for demarcation of SEZ Processing Built-up area (11150.90 sq.mtr.) as Non-Processing Area in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S.no.	Building	Floor	Area (in Sq.mtrs)
1	Building no. 14	1 st Office Floor	5,510.65
2		Stilt Parking Floor	5,640.25
Total			11,150.90

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC

concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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

DC MEPZ informed the Board that M/s. DLF Info City Chennai Limited, Developer of IT/ITES SEZ at Ramapuram, Chennai, has proposed for demarcation of SEZ Processing Built-up area (9,531.58 sq.mtr.) as Non-Processing Area in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S.no.	Block	Floor	Area (in Sq.mtrs)
1	7	5 th Floor	3,726.62
2	10	3 rd Floor	5,804.96
Total			9,531.58

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

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)]

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.



DC, MEPZ informed the Board that 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 and notified over an area of 15.65 Ha.

As per the request of Developer, DC, MEPZ-SEZ has demarcated the area of 0.3152 ha as non-processing area (NPA) specifying the survey numbers and issued Demarcation order vide MEPZ letter even no. dated 24.04.2025.

The Developer has now proposed 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 for providing service of commercial infrastructure to both SEZ Unit employees and extend the facility to the DTA unit employees.

The DC further informed that at the time of demarcation of processing area under Rule 11B of SEZ Rules, 2006, the developer has returned the duty availed towards creation of common infrastructure facilities/amenities. Further, it is informed that requisite documents in support of the proposal have also been submitted.

The Board, after deliberation, **deferred** the proposal of dual use of infrastructure of 10,345.68 Sq Mtrs built up area in non processing area of 0.3152 Ha by DTA unit employees, for further examination in terms of Rule 11A of SEZ Rules, 2006 and its application in IT/ITES SEZs.

Agenda Item No. 141.5:

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

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.

DC, VSEZ informed the Board that M/s. Rackbank Datacenters Pvt. Limited, SEZ Developer has proposed 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. DC further informed the Board that all documents required for additional area notification have been submitted by the Developer. The land proposed for inclusion is free from encumbrance and the entire land measuring an area of 2.708437 Ha is vacant without any infrastructure and no public thorough fare is passing through the proposed lands and the lands are contiguous. The land after inclusion to the existing SEZ lands will be contiguous.

The DC VSEZ, 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.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the increase in the area of 2.708437 Ha in their the SEZ developed by M/s. Rackbank Datacenters Pvt. Limited at Nava Raipur, Atal Nagar, Chhattisgarh making total area of SEZ as 5.412488 Ha.

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.

The DC, MEPZ informed the board that M/s. Delta Electronics India Private Limited, Sector Specific SEZ for Electronic Hardware and Software including IT/ITES at Kurubarapalli, Krishnagiri District, Tamil Nadu (Developer) has proposed for increase in area of 1.14 Hectares to the existing area of 10.96 Ha as per business requirement. DC informed that all applicable terms and conditions prescribed for the increase in SEZ area have been duly complied with. Further, the lands proposed for inclusion in SEZ is free from encumbrance, vacant without any infrastructure, contiguous without any public thorough fare. Thereafter, DC, MEPZ, recommended the proposal for addition of land 1.14 Hectares to the existing SEZ under Rule 6A(ii) of SEZ Rules, 2006 making total area of SEZ as 12.10 Hectare and requested for consideration of the same.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the increase in the area of 1.14 Ha in their the SEZ developed by Delta Electronics India Private Limited at at Kurubarapalli, Krishnagiri District, Tamil Nadu making total area of SEZ as 12.10 Ha.

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.

The DC VSEZ informed the Board that M/s. Brahmani Infratech Limited, Developer of non-operational IT/ITES SEZ at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana, where were given Formal approval vide LoA dated 25.10.2006, has proposed for full de-notification of land area of 60.70 Ha of its IT/ITES SEZ. The board was informed that the reason cited by Developer for full denotification as 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.

DC, VSEZ while recommending the proposal informed that all applicable terms and conditions prescribed for full denotification of SEZ area have been duly complied with.

Further, it also certified that there are no units in the SEZ and Developer has not availed any Tax/Duty benefits under the SEZ Act/Rules, in r/o the land being de-notified. Further The State Government has given its "No Objection" regarding de-notification of the above stated area of the SEZ.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** full de-notification of 60.70 Ha of M/s. Brahmani Infratech Limited of IT/ITES SEZ at Mamidipalli Village, Saroornagar Mandal, Ranga Reddy District, Telangana.

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.

DC MEPZ informed the Board that M/s. Larsen & Toubro Limited Shipbuilding Division (LTSB), Developer of the sector-specific Special Economic Zone for Heavy Engineering at Kattupalli, has proposed for construction of additional staff quarters, client accommodation and recreational facilities in the Non-Processing Area (NPA) of the said SEZ.

DC, MEPZ further informed that the SEZ was notified over an area of 607.89 hectares having 391.72 hectares as Processing Area and 216.17 hectares as Non-Processing Area. It was added that residential infrastructure comprising 1 & 2 BHK residential blocks, transit house, GET hostel, ship crew officers' accommodation and a medical/health centre over an area of 10.57 Ha of Non-Processing Area had already been approved as authorised operations vide Department of Commerce approval letter No. F.1/113/2008-SEZ dated 01.04.2013. Now, the Developer has proposed additional built-up space of 24,000 sqm in this Non-Processing for development of multi-storey staff quarters, client accommodation blocks, and a club-house/recreational facility, within the existing 10.57 hectare non-processing area.

In this regard, DGEP commented that the DC should ensure that this portion of NPA shall be bonded and physically segregated from the Domestic Tariff Area, non-processing area and the processing area of the Special Economic Zone. Further, Floor Area Ratio or Floor Space Index shall conform to the norms of the concerned local authorities.

Accordingly, the Board, after deliberations, **approved** the proposal of M/s. Larsen & Toubro Limited Shipbuilding Division, developer at Kattupalli, Tamil Nadu for construction of Additional Staff Quarters, Client Accommodation and Recreational Facilities of approximately built-up space of 24,000 sqm in the existing Non-Processing Area of 10.57 ha to be used by SEZ in terms of Rule 11A(2) of SEZ Rules,

2006. Further, DC was also instructed to ensure the overall compliance of condition mentioned at Rule 11 A for such proposals.

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

DC, MEPZ SEZ informed the Board that M/s Infosys Limited, had requested to grant permission to operate multiple entry and exit gates for smooth movement of employees, materials, service vehicle and emergency services in its IT/ITES SEZ at Sholinganallur, Kancheepuram District, Tamil Nadu over land area of 5.37 Ha. The Gate was required to reduce the traffic congestion. MEPZ conducted the site inspection and 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 was examined from the security and customs perspective, and the consent of the Authorized Officer/Specified Officer was obtained. And after considering the reasons/justification for additional entry/exit gates submitted by the Developer, Additional entry exit gate was considered and approved by the Development Commissioner in the light of BoA earlier instructions. The proposal was forwarded to the BoA for information.

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.

The Board after taking into consideration the requirement of addition entry/exit gate, noted the proposal has already been approved by the DC.

The Board, after considering the colour map submitted for the said proposal, **concurring** the approval of DC granted for Operation of Additional Entry/Exit Gates in respect of M/s. Infosys Limited, IT/ITES SEZ, Sholinganallur, Tamil Nadu in terms of DoC's letter No. 5/6/2016-SEZ dated 07.05.2018 and the minutes of the 10th BoA meeting held on 26.04.2007.

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.



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. Therefore, Approval Committee (104th UAC meeting dated 30.04.2024) had cancelled the LoA under Section 16(1) of the SEZ Act, 2005. The BoA in its 124th Meeting held on 5.11.2024 granted final extension of LoA upto 04.05.2025 and directed DC Surat SEZ to review the progress.

Upon review, the DC Surat SEZ reported that 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. 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.

Consequently, the Unit represented against the cancellation of LoA alleging inadequate hearing opportunity. Thereafter the Board in its 139th meeting held on 11th may 2026, heard the representative of M/s C Tech Corporation virtually and brief submissions made during 139th meeting of BoA are as follows:

- i. The unit has been operating as an MSME in Surat SEZ for over 20 years and has regularly contributed to exports. In January 2024, it applied for renewal of its LOA; however, instead of renewal, a show cause notice was issued.
- ii. The Board of Approval (BoA) granted extension of LOA up to 04.05.2025 for revival of exports. During this period, the unit carried out one export shipment and submitted further confirmed export orders.
- iii. The DC did not process the renewal, obstructed export activities, and recommended cancellation of LoA. It was also stated that no proper opportunity of hearing was provided during the 132nd and 133rd BoA proceedings.
- iv. It has raised objections that the DC's action, is contrary to BoA directions, SEZ Rules were wrongly applied, and penalties imposed are arbitrary. It has also alleged bias in assessment and stated that the unit was wrongly termed as non-serious.
- v. The representative highlighted that seriousness may be gauged from the fact the unit is involved in production of high quality special chemical and for which it has obtained a specific kind of EU regulatory clearance.
- vi. The unit has further submitted that cancellation of LoA may lead to closure, financial loss, and adverse impact on exports, employment, and MSME sector.
- vii. The unit has requested the BoA to review the actions of the DC, reconsider cancellation of LoA, and issue appropriate directions for facilitation of exports as per SEZ Act and Rules.

After hearing the submission, Board in its 139th meeting of BOA for SEZs dated 11.05.2026, 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.

Now, in compliance to decision of the board in 139th meeting of BoA for SEZs held on 11.05.2026, The details submitted by DC, Surat SEZ regarding Unit and space availability at the SEZ are as following:

- i. The unit remained non-operational in Surat SEZ since April 2017 and recorded nil exports, nil Net Foreign Exchange (NFE) and nil employment generation during the block period 2019–24. It also failed to submit Annual Performance Reports (APRs) for several years in violation of the SEZ Rules, 2006 and the conditions of the Letter of Approval (LoA).
- ii. Based on the business plan submitted by the unit, the Board of Approval (BoA) granted a six-month extension of the LoA on 05.11.2024. However, the unit reported only one export transaction, relating to clearance of old stock manufactured prior to July 2016, with no fresh production or regular exports, contrary to the milestones committed by the unit itself.
- iii. Pursuant to the BoA's directions, DC, Surat SEZ sought detail of business from the unit. Consequently, Unit stated that it has no DTA manufacturing unit outside Surat SEZ and furnished turnover, export and domestic sales details. It further clarified that exports undertaken from Mumbai were merchant exports executed through job-work arrangements, supported by GST, IEC, Udyam, RCMC and other documents. Verification of the documents indicates that merchant export activities were carried out from Mumbai and no separate DTA manufacturing facility exists.
- iv. Despite holding a valid LoA from 2019 to 2024, the unit did not undertake any manufacturing or exports from its Surat SEZ unit, while continuing merchant exports through DTA job-work. This reflects a lack of genuine intent to operate the SEZ unit, raising serious questions regarding the necessity of retaining the SEZ approval.
- v. Further, regarding the observation of Board in terms availability of space at Surat SEZ, DC Surat SEZ reiterated the information shared by Developer M/s DGDC Ltd., the total allotted area in Surat SEZ is 3,16,458.19 sq. mtrs. of plots and 1,77,930.40 sq. ft. of ready-built units. Further it is also informed that at present, no vacant industrial plots or ready-built units are available for sub-lease. Only two residual plots remain unallotted; however, these are too small and irregular in shape to be commercially viable for industrial use.
- vi. DC Surat SEZ informed that the Developer has confirmed that all other industrial plots and premises are allotted and occupied. Thus, industrial space in Surat SEZ is a scarce and valuable resource meant for active units contributing to exports, manufacturing and employment.
- vii. Regarding the status of unit, it is submitted that as on date, Surat SEZ has 285 units, comprising 136 operational and 149 non-operational units. Of the non-operational units, 41 have applied for exit and their applications are under

process, 28 have ceased operations due to pending investigations by agencies such as CBI, ED, DRI and SIIB, and 80 have long-lapsed LoAs without seeking renewal or exit, against whom action under the SEZ Act and Rules is being initiated.

Accordingly, the details submitted by DC, Surat SEZ, were considered by the Board and the issue was deliberated in detail. The Board was of the view that the Unit has failed to meet the conditions of the LoA as none of the milestones prescribed has been achieved despite being given 6-month extension during the 124th meeting of BoA for SEZs and showed no operational activity since 2017. Further, the Board also observed from the submissions made by DC, Surat SEZ that no commercial space is vacant as of now in the said SEZ. However, several exit procedures are underway. In the light of the above facts, the Board found no merit in the representation of M/s. C Tech Corporation and **rejected** the representation of the unit.

Agenda item No. 141.7

Appeal [1 case: 141.7(i)]

141.7(i) Appeal filed by M/s Tulip D Inox against rejection of extension of Letter of Approval (LoA) - reg.

The appeal was filed under section 16 of the SEZ Act, 2005 and Rule 55 of SEZ Rules, 2006, by M/s Tulip D Inox, a unit at Moradabad SEZ.

The appeal was filed against Letter No. NSEZ/4-418/2003-MBD/566 dated 09.03.2026 issued by the Office of the Development Commissioner, Moradabad SEZ, whereby the request of M/s Tulip D Inox for extension of validity of its Letter of Approval for the 5th year was rejected on the grounds of non-submission of Chartered Engineer's Certificate and non-completion of two third of the activities relating to setting up of unit.

Being aggrieved with the said order-in-original, the unit holder has preferred the appeal under section 16 of the Act, read with Rule 55 of the rules.

Submissions by the appellant

The Board heard the appellant virtually and brief submission made by the appellant are as follows:

- i. The extension of LOA for the 4th year could not be applied primarily due to serious health issues followed by a prolonged recovery period of the promoter/proprietor.
- ii. Significant financial resources were utilized towards medical treatment, which resulted in financial constraints, and this also contributed to delay in continuation of construction work.



- iii. 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.
- iv. At present, the situation has improved and around 40-50% construction work has been completed, financial arrangements have now been made and unit has received export orders from Hong Kong (US) & UK, including advance payment
- v. It was requested that the proposal be considered on following grounds:
 - a. Approx. Rs. 80 Lakhs investment already made
 - b. Project is in advanced stage
 - c. Export orders already secured
 - d. Delay due to genuine and unavoidable circumstances beyond control

Comments of Moradabad SEZ

NSEZ being the jurisdictional SEZ, DC, NSEZ briefed the Board about the case and made arguments against the contention of the appellant, which are as under:

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.

The process of amalgamation of plots 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.

Based on the request, two extensions were granted to the unit earlier and 3rd extension was valid upto 06.06.2024.

Unit did not apply for 4th year extension. In accordance with 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's certificate confirming such completion. Consequently, the LOA validity expired on 06.06.2024 and no statutory continuation existed thereafter.

The unit has applied for extension of validity of LOA up to 06.06.2026, seeking consideration for 5th year extension after lapse of the validity.

The DC has conducted the site inspection and furnished report with photographs observing the following:-

- 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.

There was adverse findings in the Customs inspection report, which confirmed the absence of substantial construction, operational infrastructure, and production-ready facilities.

1. Non-commencement of production activities within the validity period or extended validity period of the LOA.
2. 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.
3. 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.

The Board, after deliberation, observed that:

- i. M/s. Tulip D Inox appealed before BoA in Form-J dated 19.05.2026 in against the Order dated 09.03.2026. However, the unit had initially submitted the representation on 07.04.2026 within 30 days against the said order to the Board of Approval.
- ii. The certainty of the LoA was for very short time from August 2023 to June 2024.
- iii. The administrative process of amalgamation of plots, which was beyond the control of appellant, took substantial time.
- iv. Most of the plots in Moradabad SEZ are lying vacant.

Accordingly, the Board taking into consideration the above submissions and observations, condoned the delay in filing appeal and decided to grant one final opportunity to the Unit by regularizing the validity of LoA for the intervening period since 06.06.2024 and extended of validity of LoA for 1 year from the date of issuance of extension letter by the Moradabad/Noida SEZ.

The Board also directed DC, NSEZ to monitor and submit progress of the unit for one year to consider Unit's genuine intent for making it operational.

Supplementary 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. 141.8:

Request for extension of LoA of SEZ Unit [4 proposals – 141.8(i)-141.8(iv)]

141.8(i) Request of M/s. Y. R. Dynamic Warehousing Services LLP, unit in M/s. JNPA SEZ for extension of Letter of Approval (LoA) beyond 28.06.2026 for extension upto 27.06.2027.

DC, SEEPZ SEZ informed the Board that M/s. Y. R. Dynamic Warehousing Services LLP, a unit in M/s. JNPA SEZ which was given Letter of Approval on 28.06.2022 for Services oriented Activity, Services in the nature of Warehouse Services (Including Storage Services) has requested for extension of validity of LoA upto 27.06.2027 citing the delay in commencement of operation due to delay in receipt of statutory approvals. DC further informed that the unit had initially applied for extension of the LoA on 20.04.2026, prior to its expiry. The unit has incurred ₹65.64 lakh on civil works, consultancy, approvals and implementation. The Specified Officer's Office, JNPA SEZ, conducted a physical site visit to review the status of construction work and confirmed that the construction work has commenced. The unit is yet to fully commence/undertake substantial construction activities. However, the unit has undertaken to commence commercial operations on or before 27.06.2027.

It was further informed that the Developer, JNPA-SEZ, has conveyed its no-objection to the proposal and has supported the request of the unit for extension of the LoA. DC, SEEPZ SEZ, accordingly recommended the proposal for extension of the LoA.

In this regard, DGEP observed that the validity of the LoA had expired and stated that the legal tenability of granting an extension may need to be examined in light of Rule 19(5) of the SEZ Rules, 2006. In response, the DC, SEEPZ SEZ, clarified that the unit had initially submitted its application for extension on 20.04.2026, well before the expiry of the LoA on 27.06.2026.

The Board took note of the submissions made by DC, SEEPZ SEZ, including the fact that the application for extension had been filed within the validity period of the LoA, the investments already made by the unit, and no-objection by the Developer. Accordingly, the Board being satisfied that it is necessary and expedient in pursuance to third proviso to Rule 19(4) of SEZ Rules, 2006, **granted** extension of validity of LoA to M/s. Y. R. Dynamic Warehousing Services LLP for a further period of one year, i.e., upto 27.06.2027. The validity of LoA expired on 27.06.2026.

141.8(ii) Request of M/s. Soni Polymers Pvt. Ltd. MIHAN SEZ, Nagpur for extension of LoA for a period of three years i.e. 02.08.2024 to 01.08.2027

DC, MIHAN SEZ, informed the Board that the Letter of Approval (LoA) was issued to M/s. Soni Polymers Pvt. Ltd., a unit in MIHAN SEZ, on 02.08.2021 and it was valid up to 01.08.2024. The unit did not commence operations within the validity period of the LoA. However, as per the Chartered Engineer's Certificate submitted by the unit, the construction activity has since been completed and the facility is ready for commencement of operations.

The DC further informed that during a routine compliance review undertaken in 2025, it was observed that the unit had not applied for extension of the LoA beyond its validity period. Thereafter, the unit submitted an application for extension of the LoA through the SEZ Online portal on 29.11.2025. It was further informed that, vide its letter dated 20.03.2026, the unit submitted photographs evidencing completion of the project and stated that it had secured export orders from countries in the Middle East, including Saudi Arabia and Iran. However, these orders were subsequently cancelled due to the prevailing geopolitical situation and war-related disruptions. The unit also submitted that procurement and import of capital goods may take additional time owing to logistical and trade related issues arising from the conflict.

Based on the DC, MIHAN SEZ, recommendation, the proposal was considered by the BoA in its 140th meeting held on 15.06.2026 and after due deliberation, DC was asked to submit a clearly articulated proposal bringing out the details of the total investment proposed in the project, the investment made so far, the incremental investment made since the last extension of the LoA and the commitments for future progress and investment.

Accordingly, the DC has now submitted detailed reports stating that the proposed investment on the project is Rs. 4.06 crore, out of which Rs. 3.02 crore has been invested so far. The incremental investment made since the last extension is Rs 2.39 crore. All construction activities have been completed.

In this regard, DGEP observed that the validity of the LoA had expired on 01.08.2024 and stated that the legal tenability of granting an extension may require examination in light of Rule 19(5) of the SEZ Rules, 2006. In this regard, the Board reiterated its view from 140th meeting of BoA for SEZs held on 15.06.2026, where it had noted that Section 10(10) of the SEZ Act, 2005 provides that the Board may, in order to promote exports, protect the interests of units, or in the public interest, issue such directions or formulate such schemes as it may consider necessary for the operation of Special Economic Zones.

The Board took note of the detailed report furnished by the DC, MIHAN SEZ and deliberated thereon, noted that construction activities stand completed and substantial investment has been made. Accordingly, the Board being satisfied that it is necessary and expedient in pursuance to third proviso to Rule 19(4) of SEZ Rules, 2006, **granted** extension of validity of LoA upto 01.08.2027 after regularizing the extension from 02.08.2024 to 01.08.2026.

141.8(iii) Proposal for renewal/ extension of Letter of Approval (LoAs) of 16 worn/ clothing units at Kandla SEZ for a period of 5 years in terms of Rule 18(4) of SEZ Rules 2006.

DC, Kandla SEZ informed the Board that there are 16 operational units in worn/used clothing sectors in KASEZ. The LoA of these unit was valid till 30.06.2026. These 16

worn/used clothing units have requested in Form F1 for renewal of their LOAs for a further period of five years. The performance of the units has been reviewed in terms of the Net Foreign Exchange (NFE) earning, export obligations.

In this regard, DGEP requested some more time for examination of the proposals.

Accordingly, the Board after deliberation **deferred** the proposal for extension of Letter of Approval (LoAs) of 16 worn/ clothing units at Kandla SEZ. However, considering the ongoing process and business requirements of units, the Board **ratified** the earlier interim extension granted by Commerce Secretary as Chairperson of the BoA upto 15.08.2026, and **granted** further interim extension of validity of LoA of all 16 units upto 15.09.2026, pending final decision of the BoA.

141.8(iv) Request of M/s. GAIL Mangalore Petrochemicals Limited, a unit in Mangalore SEZ for extension of validity of Letter of Approval for a further period of one year from 16.09.2026 to 15.09.2027 - reg.

DC, Mangalore SEZ informed the Board that M/s JBF Petrochemicals Limited was issued Letter of Approval (LOA) dated 16.09.2011 for setting up a Unit in Mangalore Special Economic Zone (MSEZ) for manufacture and export of Purified Terephthalic Acid (PTA) and Polyethylene Terephthate (PET). Due to financial issues the unit could not implement their project and the Company was under proceedings in NCLT for bankruptcy. The Hon'ble NCLT vide Order No. IA/899(AHM)2022 dated 13.03.2023 in CP(IB) 232 of 2018 considered the application of M/s GAIL (India) Limited and approved the Resolution Plan for an amount of Rs.2101.00 crore. Subsequently the name of M/s JBF Petrochemicals Limited, SEZ unit located in Mangalore SEZ, has been changed to M/s GAIL Mangalore Petrochemicals Limited with effect from 18.07.2023. Now, the unit has requested for extension validity for one year 16.09.2026 to 15.09.2027 to implement the project.

DC further informed that the total investment made in the unit is Rs. 9548.57 crore. The GMPL has secured all statutory approvals for plant commissioning including Poison Licence, PESO approvals, Fire Advisory, Fire NOC for hydrocarbon storage, Legal Metrology clearances, re-sanction of power supply and Boiler Authority approvals. Since the last LoA extension in September 2025, GMPL faced and resolved challenges related to engineering, construction, approvals and commercial arrangements, which impacted the schedule. Plant commissioning is now expected by October 2026, post which commercial production will commence.

Accordingly, after deliberation, the Board being satisfied that it is necessary and expedient in pursuance to third proviso to Rule 19(4) of SEZ Rules, 2006, **granted** extension of validity of LoA for one year 16.09.2026 to 15.09.2027 to implement the project.

Agenda Item No. 141.9:

Request for extension of Formal approval of SEZ [1 proposal –141.9(i)]

141.9(i) 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 A. Sathanur Village, Ullundurpet Taluk, Kallakurichi District, Tamil Nadu, up to 31.07.2028.

The DC, MEPZ informed the Board that State Industries Promotion Corporation of Tamil Nadu (SIPCOT), Developer of multi sector SEZ at A. Sathanur Village, Ullundurpet Taluk, Kallakurichi District, Tamil Nadu has been issued Formal Approval vide LoA dated **04.07.2023**. The Developer has allotted 182.75 acres of land to M/s. High Glory Footwear India Private Limited for establishment of a Captive SEZ Unit. The Board was informed that infrastructure development works in the SEZ are in progress. The delay in commencement of operations is attributable to the fact that the SEZ is presently under development and M/s. SIPCOT is undertaking the required infrastructure development works. The Developer requires additional time for completion of the balance infrastructure facilities and for ensuring full operational readiness of the SEZ in accordance with the conditions of the Letter of Approval.

Accordingly, the Board, after deliberations, being satisfied, in pursuance Rule 6(2) of the SEZ Rules, 2006 **approved** the extension of Formal Approval upto 03.07.2028, Further, the Board directed DC, MEPZ to monitor the performance/investment/activity of SEZ and report after one year.

Agenda Item No. 141.10:

Request for full/partial de-notification/ increase area of SEZ [4 proposals 141.10(i) - 141.10(iv)]

141.10(i) Proposal of M/s. Manyata Promoters Private Limited, Developer for partial de-notification of 1.4310 Ha out of 19.1991 Ha of IT/ITES SEZ at Villages Rachenahalli, Nagavara and Tanisandra, Bangalore District, Karnataka.

DC, CSEZ informed the Board that M/s. Manyata Promoters Private Limited, Developer of has proposed for partial de-notification of 1.4310 Ha out of 19.1991 Ha of IT/ITES SEZ at Villages Rachenahalli, Nagavara and Tanisandra, Bangalore District, Karnataka due to decline in demand for SEZ space after sunset clause for availing tax benefits.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that the Developer has

refunded the tax or duty benefits availed under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 1.4310 hectares. The net area of the SEZ after de-notification would be 17.7681 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the proposal and total Built-up area of the SEZ after de-notification will be 6,85,972.14 sq.mtr. The DC, CSEZ, accordingly recommended the proposal for partial de-notification of 1.4310 hectares of land from the notified area of the SEZ.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the partial de-notification of 1.4310 Ha out of 19.1991 Ha of IT/ITES SEZ developed by M/s. Manyata Promoters Private Limited at Villages Rachenahalli, Nagavara and Tanisandra, Bangalore District, Karnataka.

141.10(ii) Proposal of M/s GOCL Corporation Limited (formerly M/s Gulf Oil Corporation Limited), Developer for partial de-notification of 10.23 Ha out of 12.14 Ha of IT/ITES SEZ at Kattigenahalli and Venkatahalla Villages, Yelahanka Hobli, Bangalore District, Karnataka.

DC, Cochin SEZ informed the Board that M/s GOCL Corporation Limited (Formerly M/s Gulf Oil Corporation Limited), Developer has proposed for partial de-notification of 10.23 Ha out of 12.14 Ha of IT/ITES SEZ at Kattigenahalli and Venkatahalla Villages, Yelahanka Hobli, Bangalore District, Karnataka. The DC has further informed that the Developer has developed approximately 15 lakh sq. ft. of leasable space in the SEZ, out of which only 73,465 sq. ft. was leased to M/s AXA Business Services Pvt. Ltd. in 2018, while around 95% of the built-up space remains vacant despite best efforts, resulting in significant financial stress due to the substantial investment made in the project. The Developer has further stated that the prevailing economic slowdown, recessionary conditions, and the sunset clause for income tax benefits have adversely affected the demand for SEZ space, leading to a substantial decline in occupancy. In view of these circumstances, the Developer has proposed de-notification of the area and intends to operate the premises as an Industrial IT Park in the DTA without availing any duty benefits and catering to non-SEZ clients.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that the Developer has refunded the tax or duty benefits availed under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 10.23 hectares. The net area of the SEZ after de-notification would be 1.91 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the proposal and total Built-up area of the SEZ after de-notification will

be 96,611.44 sq.mtr. The DC, CSEZ, accordingly recommended the proposal for partial de-notification of 10.23 hectares of land from the notified area of the SEZ.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the partial de-notification of 10.23 Ha out of 12.14 Ha of IT/ITES SEZ developed by M/s GOCL Corporation Limited at Kattigenahalli and Venkatala Villages, Yelahanka Hobli, Bangalore District, Karnataka.

141.10(iii) Proposal of M/s. Gujarat Industrial Developer Corporation (GIDC) for partial de-notification of 15.59989 Ha out of 20.4149 Ha of their Apparel Park SEZ at Khokhra, Ahmedabad.

DC, KASEZ informed the Board that M/s. Gujarat Industrial Development Corporation, (GIDC), Developer for Sector specific SEZ for Apparel Sector at Khokhra, Ahmedabad, Gujarat for partial de-notification of **15.59989** Ha out of present total area of 20.4149 Ha. It was further informed that matter of partial de-notification was also discussed in the **124th meeting** of the BoA for SEZs held on 05.11.2024 and thereafter suitable amendment was made in Annexure-II to Rule 5(3)(c) of the SEZ Rules, 2006 to enable the proposed partial de-notification.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that the Developer has refunded the tax or duty benefits availed under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of **15.59989** hectares. The net area of the SEZ after de-notification would be 4.81501 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the said proposal of partial denotification.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the partial de-notification of **15.59989** Ha out of 20.4149 Ha from the Sector specific SEZ for Apparel Sector developed by M/s. Gujarat Industrial Development Corporation at Khokhra, Ahmedabad, Gujarat. The Board further directed that all concerned units on the de-notified land shall be treated as de-bonded from the date of the 141st meeting of BoA (17.07.2026) and permitted to undertake Domestic Tariff Area (DTA) operations.

141.10(iv) Proposal of M/s. Infosys Limited, Developer for partial de-notification of 0.0792 Ha out of 5.37 Ha of IT/ITES at Plot No. 138, Old Mahabalipuram Road, Chennai, Tamil Nadu.

DC, MEPZ informed the Board that M/s. Infosys Limited, Developer of IT/ITES SEZ at Old Mahabalipuram Road, Chennai, Tamil Nadu has proposed for partial de-notification/decrease in area of 0.0792 Ha out of 5.37Ha. The DC has informed that a

proposal for de-notification has been submitted due to the transfer of a portion of land measuring 0.0792 hectares to M/s. Chennai Metro Rail Limited (CMRL) for the execution of the Chennai Metro Rail Phase-II Project. The said land presently forms part of the notified SEZ Developer area allotted to Infosys Limited, and CMRL has requested ELCOT to transfer the land for implementation of the project.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that the Developer has not availed any tax or duty benefits under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification. The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 0.0792 hectares. The net area of the SEZ after de-notification would be 5.2908 hectares. Further, it was also informed that the State Government has conveyed its "No Objection" to the said proposal of partial denotification.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the partial de-notification of 0.0792 Ha out of 5.37 developed by M/s. Infosys Limited at Plot No. 138, Old Mahabalipuram Road, Chennai, Tamil Nadu.

Agenda Item No. 141.11:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [1 proposal – 141.11(i)]

141.11(i) Request of the M/s Lulu IT Infrabuild Private Limited (formerly M/s Sands Infrabuild Private Limited), Co-Developer in M/s SmartCity (Kochi) Infrastructure Private Limited, for Demarcation SEZ Processing Built-up area (1,25,643 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules 2006.

DC, CSEZ informed the Board that M/s. Lulu IT Infrabuild Private Limited (formerly M/s. Sands Infrabuild Private Limited), Co-Developer in IT/ITES SEZ developed by M/s. SmartCity (Kochi) Infrastructure Private Limited, has proposed for demarcation of SEZ Processing Built-up area of 1,25,643 sq.mtr. as Non-Processing Area in terms of Rule 11B of SEZ Rules 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area. The DC accordingly recommended the proposal for said demarcation of Processing Built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

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

S.no.	Building	Floor	Area (in Sq.mtrs)
1	North Tower (Tower 2)	G+29	1,01,982
2	Basement parking	B1	23,661
Total			1,25,643

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

Agenda item no. 141.12:

Industrial License [2 proposals: 141.12(i)-141.12(ii)]

141.12(i) Proposal of M/s. Imperial Tobacco Company Ltd., a SEZ unit at Visakhapatnam, Andhra Pradesh for Industrial License under IDR Act, 1951.

DC, VSEZ informed that Board that M/s. Imperial Tobacco Company Ltd (SEZ unit under jurisdiction of VSEZ) has requested for manufacturing of Cigarettes with Filter and Non-Filter under IDR Act, 1951 at Visakhapatnam SEZ, Duvvada, Visakhapatnam, Andhra Pradesh-110060.

In this regard, the Board was informed that proposal of the unit has already been shared with various stakeholder Departments for their comments. Comments have been received from O/o DC, VSEZ, Tobacco Board, M/o Health & Family Welfare, State Govt of Andhra Pradesh. However, comments from few other ministries/Departments are still awaited.

In this regard, DGEP commented that the issue is under discussion with CBIC.

The Board after deliberation, **deferred** the matter for next meeting of BoA for SEZs with instruction to the SEZ Division to obtain the report expeditiously from other remaining stakeholders.



141.12(ii) Proposal of M/s. GMR Air Cargo and Aerospace Engineering Limited, a SEZ unit at Rangareddy, Telangana for Industrial License under IDR Act, 1951.

The DC, VSEZ informed the Board that M/s. GMR Air Cargo and Aerospace Engineering Limited has sought Industrial License for the integration of defence equipment and products in aircraft such as "Aircraft - related works for Assembly/Integration of Radar and Electronic Warfare (EW) Systems and MRO related Services for Military Aircraft." at Plot No.1 GMR Hyderabad Aviation SEZ Ltd., GMR Aerospace Parks, Rajiv Gandhi International Airport Complex, Shamshabad, Hyderabad, Rangareddy, Telangana. Further VSEZ informed that as per DPIIT's Press Note 3 dated 11.09.2019 (2019 series), following this request is compulsory licensable under IDR Act, 1951.

In this regard, the Board was informed that proposal of the unit has already been shared with various stakeholder Departments for their comments. Comments have been received from O/o DC, VSEZ, IS-I Division (Arms Section) MHA, IS-I Division (Security Desk) MHA, and MoEFCC. However, comments from few other ministries/Departments are still awaited.

In this regard, DGEP commented that the issue is under discussion with CBIC.

The Board after deliberation, deferred the matter for next meeting of BoA for SEZs with instruction to SEZ Division to obtain the report expeditiously from other remaining stakeholders.

Agenda Item No. 141.13:

Miscellaneous [4 proposals – 141.13 (i) – 141.3(iv)]

141.13(i) Proposal of M/s Hanung Toys & Textiles Limited Plot No. 108, 109, 110, 111 & 125, NSEZ for Revival / Renewal and modification of LOA pursuant to NCLT Order dated 28/02/2024.

DC, NSEZ briefed that the matter was earlier considered by the Board in its 134th meeting held on 20th / 25th November, 2025 and 139th meeting held on 11th May, 2026. In 139th meeting, it was observed by the DGEP that some Directors of the erstwhile management of Hanung Toys are presently serving as Directors in the Successful Resolution Applicant, i.e., M/s Cyfytire India Pvt. Ltd. and therefore they appear to be among the persons under CBI investigation. Accordingly, the Board had rejected the proposal of M/s Hanung Toys & Textiles Limited for Revival/Renewal and modification of LOA.

Representation of M/s. Hanung Toys & Textiles Limited

M/s Hanung Toys & Textiles Limited (HTTL) submitted a representation stating that the observations recorded in the earlier meeting of BoA were factually incorrect.

HTTL contented that the control and management was transferred to the Successful Resolution Applicant (SRA), M/s. Cyfuture India Pvt Ltd, pursuant to the NCLT order dated 28.02.2024. The erstwhile board was suspended, making the observation regarding "common directors" factually incorrect and unsupported. The CA certificate submitted on 22.06.2026 verifies that the new directors (Mr. Munish Mahajan, Ms. Shilpi Agarwal & Mr. Ravish Sharma) were appointed in March 2024. The present directors were appointed thereafter and have no association with the erstwhile management.

Submissions of DC, NSEZ

DC, NSEZ intimated the Board that as per NSEZ record, the directors of M/s Hanung Toys & Textiles Limited (HTTL), at the time of filing of resolution plan were-

- (i) Mr. Ashok Kumar Bansal - Managing Director (w.e.f. 31/10/2005)
- (ii) Mr. Ajay Gupta- Director (w.e.f. 19/07/2019)
- (iii) Mr. Vikram Tak - Director (w.e.f. 16/02/2018)

Whereas, as per approved resolution plan by NCLT in favour of M/s Cyfuture India Pvt. Ltd., the directors of M/s Hanung Toys & Textiles Limited (HTTL), are as follows:

-

- (i) Ms. Shilpi Agarwal - Director (w.e.f. 22/03/2024)
- (ii) Mr. Munish Mahajan Director (w.e.f. 22/03/2024)
- (iii) Mr. Ravish Sharma Director (w.e.f. 22/03/2024)

It was added by DC that as per the applicant's contention, ongoing CBI investigations against the erstwhile management should not prejudice the revived corporate entity or disable operational approvals under the approved Resolution Plan.

Observations and direction by the Board

The Board noted that the CBI case is still pending; at the same time Resolution Plan approved by NCLT is binding in law. It was highlighted that CBI has neither supported the renewal process nor denied.

The Board directed DC, NSEZ to check and verify the beneficial ownership and shareholding pattern of both the entities from Ministry of Corporate Affairs.



Further, the Board **granted approval** to the proposal of M/s Hanung Toys & Textiles Limited for revival/ renewal and modification of LoA. The Board **directed** DC, NSEZ that only after ensuring that none of the owners & directors are related in both the firms, the LoA may be revived/ renewed and a copy should be marked to CBI furnishing the details about the efforts undertaken for verification of the beneficial ownership and that the decision has been taken to promote industrial activity after ensuring that there was no conflict in beneficial ownership of two entities.

141.13(ii) Proposal of M/s Reliance Industries Ltd., a DTA unit in Dahej for ROU permission for construction of Electricity Tower from DGEN to RIL passing through the Dahej SEZ .

DC, Dahej SEZ informed the Board that M/s Reliance Industries Ltd., a DTA unit in Dahej has requested for ROU permission for construction of Electricity Tower from DGEN to M/s Reliance Industries Ltd passing through the Dahej SEZ. The unit has submitted map indicating proposed construction of towers in premises of Dahej SEZ. DC further informed that M/s. RIL (DTA) unit has submitted notarized undertakings stating clearly that it will not avail any duty benefits/exemption on raw materials used in this construction, which are applicable to SEZ units and will not sale electricity to any unit located within the SEZ. Further the said DTA unit has also provided undertaking that they would not cause any hindrance to SEZ units and solely responsible for damage to any infrastructure of SEZ.

The matter was discussed in detail. The Board sought clarification from DC whether DGEN is in processing area or non-processing area of the SEZ and whether it is a captive or standalone power plant. In response, DC clarified that it is a standalone plant and the usage of the connectivity would serve only for transmission in the peak season.

Accordingly, the Board, after deliberations, observed that further examination is needed in the matter prior to any decision and **directed** DC, Dahej SEZ to furnish details in respect of the following:

- i. Whether it is a standalone unit in processing area ?
- ii. Whether power is being generated, if generated, is it being sent to National Grid or distributed to units in SEZ ?
- iii. Details of activity along with usage mechanism of the proposed activity of M/s Reliance Industries Ltd, DTA Unit, indicting tax and duty implication, if any?
- iv. To provide full map and to check compliance with the Power Guidelines.

Accordingly, the Board **deferred** the proposal for the next meeting of BoA for SEZs.



141.13(iii) Request of M/s Reliance Industries Ltd., a DTA unit in Dahej for ROU permission for laying of underground 48" dia Angareshwar-DMD Water pipeline (ADWPL) to RIL passing through Dahej SEZ .

DC, Dahej SEZ informed the Board that M/s Reliance Industries Ltd., a DTA unit in Dahej has requested for Right-of-Use (ROU) permission for laying of underground 48" dia Angareshwar-DMD Water pipeline (ADWPL) passing through the Dahej SEZ. The unit has submitted the route map showing the proposed laying of underground 48" dia Angareshwar-DMD Water pipeline (ADWPL) to RIL, Dahej Industrial Estate passing through the Dahej SEZ. Further it was also informed that M/s Reliance Industries Ltd have received the permission from the CEO, DSL (Developer of Dahej SEZ) in the said matter.

Accordingly, the Board, after deliberations, **granted** the ROU permission to M/s Reliance Industries Ltd., a DTA unit in Dahej for laying of underground 48" dia Angareshwar-DMD Water pipeline (ADWPL) within Dahej SEZ subject to condition that there would be no hindrance in operation of any SEZ entities /units. Further, DC, Dahej SEZ would monitor the process of laying of underground Water pipeline as per term and condition stipulated in SEZ Act/Rules.

141.13(iv) Proposal of M/s. Romsons International (Unit-II) for transfer of LOA dated 05/10/2006 to M/s. Ramsons Group Private Limited through Business Transfer Agreement w.e.f. 01/08/2026 in terms of Memorandum of Understanding dated 25/06/2026 signed between them – Clarification on applicability of transfer changes.

The DC, NSEZ informed the Board that M/s. Romsons International (Unit-II), a unit in NSEZ was granted letter of approval on 05.10.2006. The unit has been allotted Plot No. 9 (4500 Sqmt), Plot No. 59J(C) (2069 Sqmt.) & Plot No. 148 (3449.19 Sqmt), totalling to 10018.19 Sqmt. land area in NSEZ to carry on their authorized operation. The unit had commenced operation w.e.f. 01/12/2009 and LOA has been renewed upto 30/11/2029.

The DC further informed that M/s. Romsons International (Unit-II), vide letter dated 25.06.2026, stated that it is part of the Romsons Group and is presently operating in the name of Romsons International. The unit has further informed that, as part of the Group's business expansion plans, Romsons Group Private Limited will acquire the business of Romsons International through a Business Transfer Agreement with effect from 01.08.2026, and has requested amendment of the unit's name from Romsons International to Romsons Group Private Limited to ensure continuity of manufacturing and business activities. The proposal was placed before the Approval Committee in its meeting held on 07.07.2026 for consideration under Instruction No. 109 dated 18.10.2021, wherein no general consensus was made amongst the members of the Committee on applicability of transfer charges, the chairman decided to refer

the proposal to the Board of Approval, in terms of proviso to Section 13(5) of SEZ Act, 2005.

DC further apprised that all the 05 partners of the Romsons International (Partnership firm), having 100% of the partnership share, already hold 84.33% shares in the parent company, M/s. Romsons Group Private Limited. Furthermore, the balance 15.67% shares of the company are already held by the blood relatives of the partners.

The DGEP observed that the present proposal involves the transfer of the Letter of Approval (LoA) from M/s. Romsons International to M/s. Romsons Group Private Limited. It was further observed that M/s. Romsons Group Private Limited may effectively obtain the LoA without submitting an application in Form F as prescribed under Rule 17 of the SEZ Rules, 2006. Since Form F, inter alia, requires details regarding the antecedents of the Directors/Partners.

In this regard, DC, NSEZ informed that Rule 17 of the SEZ Rules, 2006 lays down the procedure for the establishment of a new SEZ Unit. However, the instant proposal pertains to the transfer of the business of M/s. Romsons International (Group Company) to M/s. Romsons Group Private Limited (Parent Company) through a Business Transfer Agreement with effect from 01.08.2026. The proposal is, therefore, covered under Instruction No. 109 issued by the Department of Commerce, which provides that cases involving reorganization, including change of name, change in shareholding pattern, business transfer arrangements, court-approved mergers/demergers, change of constitution, change of Directors, etc., of SEZ Developers/Co-developers/Units may be approved by the Unit Approval Committee (UAC), subject to the condition that the Developer/Co-developer/Unit does not opt out of the SEZ and continues to operate as a going concern, with all liabilities remaining unchanged after such reorganization.

Accordingly, the Board, after deliberations took note of above submissions, Instruction No. 109 dated 18.10.2021 vide which the power was delegated to UAC, and the earlier decision taken by the BoA in its 69th meeting held on 23.02.2016 that where the unit continues as a going concern, the proposal is to be considered under Rule 19(2) of the SEZ Rules, 2006 and not under the Rule 74A with other terms and condition applied as per SEZ Act 2005 and SEZ Rules. Consequently, the Board, **approved** the proposal of M/s. Romsons International (Unit-II) for transfer of LOA dated 05.10.2006 to M/s. Ramsons Group Private Limited through Business Transfer Agreement w.e.f. 01.08.2026 considering that the unit will continue as a going concern and majority shareholding in both the entities would remain with the same persons.

Agenda Item 141.14: Appeal [2 case: 141.14(i)-141.14(ii)]



141.14(i) Appeal filed under section 15(4) of SEZ Act, 2005 and Rule 56(2) of SEZ Rules, 2006 by Resolution Professional of M/s Arshiya Limited against decision of Unit Approval Committee, SEEPZ-SEZ.

DC SEEPZ informed the Board that Shri Pankaj Mahajan, Resolution Professional of M/s Arshiya Limited has filed appeal against decision of Unit Approval Committee, SEEPZ-SEZ whereby the proposal (Agenda Item No. 4) for issuance of LoA to the proposed unit of M/s Swiftlog Shipping Services Private Limited, was rejected in 170th meeting of Approval Committee held for Arshiya FTWZ, held on 22.01.2026.

Appeal made by RP (Shri Pankaj Mahajan)

The present appeal does not arise from an LOA cancellation, but from a pre-approval rejection of LOI-based proposal

- i. The proposed activity is strictly limited to storage of sealed containers within the designated open/container yard area which is not demised to Ascendas Panvel FTWZ Private Limited ("Ascent FTWZ")
- ii. No processing, de-stuffing, or value addition activities were to be involved.
- iii. The proposal is fully compliant with the SEZ Act, 2005 and SEZ Rules, 2006.

Submissions of DC:

1. M/s Arshiya Limited is presently undergoing Corporate Insolvency Resolution Process (CIRP) pursuant to order dated 23.04.2024 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench, and the affairs of the Developer are being managed by the Resolution Professional.
2. The UAC rejected the proposal as the proposed open/container yard area is a common/shared area and was not shown to be clearly demarcated or under the exclusive possession and control of the proposed unit, as required under the SEZ framework.
3. No documentary evidence was submitted to establish exclusive possession, demarcation or operational control over the proposed area. Accordingly, the proposal was found not to be in conformity with Rules 17 and 18 of the SEZ Rules, 2006.
4. The Co-developer, M/s Ascendas Panvel FTWZ Pvt. Ltd., objected to the proposal on the ground that it had neither been consulted nor had consented to the proposed use of common areas/shared infrastructure. The Co-developer has also not been impleaded as a party in the present appeal.
5. SEEPZ has submitted that approval of a unit in a common/shared area with disputed rights and control may lead to operational and legal issues and is not envisaged under the SEZ framework.
6. It has further been submitted that while M/s Arshiya Limited is under CIRP, the objective of value maximisation cannot override the statutory provisions of the SEZ Act, 2005 and SEZ Rules, 2006. Similar contentions raised before the Hon'ble NCLT were also not accepted.
7. SEEPZ stated that the deficiencies identified by the UAC, namely lack of demarcation, absence of exclusive possession/control and unresolved objections of the Co-developer, remain unaddressed in the appeal. Accordingly, the appeal does not merit acceptance and may be rejected.

Submissions of RP before BoA

1. The Appellant has contended that the UAC misinterpreted Rules 17 and 18 of the SEZ Rules, 2006. It has been submitted that the proposal fulfilled the requirements under Rule 17 and that Rule 18(2) contemplates execution of a sub-lease only after grant of approval. Therefore, insistence on exclusive possession and control prior to approval is not justified.
2. The issues relating to demarcation of the proposed area are procedural and curable in nature and could have been addressed through conditional approval subject to submission of site plans, boundary marking and execution of the sub-lease agreement.
3. That there is no prohibition under the SEZ Act or Rules against container yard/open yard-based storage activities and that absence of precedent cannot be a ground for rejection of an otherwise permissible activity.
4. Appellant contended that the objections raised by the Co-developer relate to contractual issues between the Developer and the Co-developer and should not affect consideration of the unit approval proposal, which is required to be examined independently under the provisions of the SEZ Act and Rules.
5. That the proposed unit would contribute to export promotion, employment generation and positive NFE and that rejection of the proposal on the ground of demarcation is disproportionate and contrary to the objectives of the SEZ framework.
6. That proposal did not suffer from any statutory disqualification such as ineligibility of the applicant, prohibited activities or failure to meet NFE requirements, and therefore the rejection is based only on demarcation issues, absence of precedent and objections raised by the Co-developer.

Prayer by the appellant

The Appellant has prayed that the order of rejection passed by the Unit Approval Committee be set aside, and that approval be granted for establishment of the proposed warehousing unit within Arshiya FTWZ-SEZ, Panvel. In the alternative, the Appellant has requested that the matter be remanded to the Approval Committee for fresh consideration, subject to appropriate conditions, modifications or clarifications regarding demarcation of the area and execution of lease/sub-lease under Rule 18(2) of the SEZ Rules, 2006. The Appellant has further prayed for any other order deemed fit in the interest of justice.

BoA decision in 140th Meeting

The proposal was considered by the BoA in its 140th Meeting held on 15.6.2026 and the Board after deliberation decided to condone the delay in filing the appeal and **deferred** the appeal with **instruction to the appellant** to furnish written submission. The Board, further, **directed DC, SEEPZ** to examine the matter after considering the written submissions in light of extant provisions of SEZ Act/ Rules ensuring principle of natural justice is afforded to the appellant and contractual obligation between Developer and Co-Developer are also protected.

Appellant submission after 140th meeting of BoA:

The appellant has made written submission on behalf of the Resolution Professional ("RP") of Arshiya Limited (under CIRP) ("Appellant/Developer"), pursuant to oral submissions made before the Hon'ble Board dated 15th June 2026 in the 140th meeting of the Board of Approval (BoA) for SEZs-Agenda Item No. 140.(7)(iii).

The RP has furnished following key clarifications:

- i. The appeal does not concern cancellation of an existing LOA.
- ii. It concerns rejection of a proposal at the pre-approval stage, following issuance of a Provisional Letter of Intent (LOI).
- iii. The proposed unit intends only to:
 - a. store sealed containers;
 - b. use designated open/container yard space;
 - c. undertake no processing, de-stuffing, manufacturing, or value addition.
- iv. the proposed yard is not demised to Ascendas Panvel FTWZ Pvt. Ltd. (Co-developer); therefore, the Developer retains authority to allot the area.

RP has highlighted that the dispute is:

- i. not whether Swiftlog's activity is permissible under the SEZ framework, but whether the UAC could reject the proposal at the approval stage by insisting upon conditions that, according to the RP, arise only after issuance of the LOA. In particular, the RP disputes:
 - a. the UAC's interpretation of Rules 17 and 18;
 - b. the reliance upon the Co-developer's objections;
 - c. the treatment of the container yard as a common area;
 - d. the insistence upon lease execution, demarcation and exclusive possession before approval.

RP has submitted following issues

Rule 17 merely requires Developer's confirmation of space; Form F; and scrutiny by UAC. It does not require executed lease; exclusive possession; physical demarcation. Accordingly, rejection under Rule 17 is said to be legally unsustainable.

As per Rule 18(2), the statutory sequence is:

- i. Provisional LOI
- ii. UAC approval
- iii. LOA
- iv. Lease/Sub-lease
- v. Possession and demarcation

The RP argued that the UAC, before approving the proposal, inverted this sequence by demanding: registered lease, perfected demarcation, and exclusive possession.

Further, the RP submits that:



1. storage of sealed containers is a recognised logistics activity;
2. warehousing is not confined to built structures;
3. container yard storage is common FTWZ practice;
4. no processing or manufacturing is proposed;
5. no document establishes exclusive rights of the Co-developer over the yard;
6. the Co-developer only claims easementary rights;
7. the underlying contractual dispute is already sub-judice;
8. the Co-developer's consent is unnecessary where no exclusive right exists.

Thus, the RP disputes those objections of Co-Developer on the basis that:

- a. The RP submits that absence of precedent is not equivalent to statutory prohibition;
- b. The RP emphasizes that the UAC has not found any statutory violation rejection is therefore characterised as precautionary rather than statutory.
- c. The RP alleges denial of a reasonable opportunity and violation of natural justice.

In response to written submissions of the RP, DC, SEEPZ Comments dated 01.07.2026 are as follows:

1. The written submissions of the appellant have been examined in the light of the provisions of the Special Economic Zones Act, 2005 and the SEZ Rules, 2006, while also taking into consideration the principles of natural justice and the contractual rights and obligations of the Developer and the Co-Developer.

2. The proposal considered by the Unit Approval Committee (170th UAC Meeting) pertained to a fresh application submitted by M/s Swiftlog Shipping Services Private Limited for **setting up a new Unit in Arshiya FTWZ and not to an existing approved Unit**. Consequently, there was no pre-existing approval of space by the UAC nor any executed Lease/Sub-Lease Agreement in favour of the applicant Unit. The proposal was examined under the provisions of Rules 17 and 18 of the SEZ Rules, 2006, particularly:

- Rule 17(1)(j) requiring submission of the relevant building approval plan of the proposed premises;
- Rule 18(2)(ii) requiring confirmation regarding availability of space for the proposed Unit; and
- Rule 18(4)(f) requiring compliance with the conditions governing the approved proposal and availability of identifiable operational space.

3. The applicant failed to establish, through documentary or technical evidence, the existence of an identified, demarcated and exclusively controlled operational area.

4. The Resolution Professional had relied upon a Provisional Letter of Intent indicating proposed availability of Open Yard Area, Container Yard Area, Shed Area, ISO Container storage facilities and refrigerated container plug points. However, this is common user place approved by planning authority not designated as a unit plots.

5. During consideration of the proposal, the UAC also took note that the proposed area formed part of the common-use Open Yard/Container Yard infrastructure of the FTWZ. No documentary or technical evidence was produced to establish exclusive possession or operational control over the proposed area. Further, the Co-Developer, M/s Ascendas Panvel FTWZ Private Limited, raised objections regarding the proposed utilization of areas stated to be under its possession, management and control, including common/shared infrastructure. In the absence of an identified and exclusively controlled area, permitting approval could have prejudicially affected the rights and operations of other existing Units utilizing the shared infrastructure.

6. Accordingly, the UAC concluded that the proposal did not satisfy the statutory requirements of the SEZ Rules, 2006 and rejected the proposal. The decision was therefore based upon objective statutory deficiencies and the factual position placed before the Committee, and not upon any private contractual dispute alone.

7. The appellant was afforded adequate opportunity to present its proposal before the UAC. The proposal, supporting documents, submissions of the Resolution Professional and objections of the concerned Co- Developer were duly considered before arriving at the decision. Thus, the principles of natural justice were duly observed during the decision-making process.

8. As regards the observations of the Board regarding protection of contractual obligations between the Developer and the Co-Developer, it is submitted that the Office of the DC has not adjudicated upon the inter se contractual rights of the parties. The UAC confined itself to examining whether the proposal fulfilled the statutory requirements prescribed under the SEZ Act, 2005 and the SEZ Rules, 2006 for grant of approval to a new Unit. Since the proposal itself lacked an identifiable and exclusively available operational space and was subject to unresolved competing claims over the proposed area, approval could not be granted under the statutory framework.

Comments of DGEP

DGEP observed and concurred with all submission of the DC and UAC conclusion that that the proposal did not satisfy the statutory requirements of the SEZ Rules, 2006 and rejected the proposal. In light of the above facts, DGEP does not find any merit in the appeal of M/s Arshiya Limited.

Observations and directions by the Board

- i. The rejection of the proposal was based on objective statutory deficiencies and cannot be said to be arbitrary or contrary to the provisions of the SEZ Act, 2005 or the SEZ Rules, 2006.
- ii. While execution of a lease or sub-lease may follow grant of approval under Rule 18, the approving authority must, at the time of considering the proposal, be satisfied that an identifiable and available operational space exists for the proposed unit. In the absence of such satisfaction, grant of approval would be contrary to the statutory scheme and could result in operational and legal complications.

- iii. The Board also found no merit in the contention that the decision was arbitrary or in violation of the principles of natural justice, as adequate opportunity had been afforded to the Appellant and all submissions were duly considered by the UAC and the Development Commissioner. The objective of value maximisation during CIRP cannot override the statutory requirements of the SEZ Act and Rules.

In view of the above, the Board found no infirmity in the decision of the UAC. Accordingly, the Board after deliberation, **rejected** the appeal and **upheld** the decision of the Unit Approval Committee, SEEPZ-SEZ rejecting the proposal for grant of LoA to M/s Swiftlog Shipping Services Private Limited.

141.14(ii) Appeal filed by M/s Dahej SEZ Limited dated 04.06.2026 against the decisions of the 138th UAC held on 21.04.2026.

The DC, Dahej SEZ informed the Board that M/s. Dahej SEZ Limited has filed an appeal against decision of 138th UAC held on 21.04.2026 which was received to the appellant on 07.05.2026.

The Board was further informed that the appellant has requested to defer the matter for next dated of hearing as the meeting was scheduled on short notice due to certain prior commitment and their company's authorized representative is unable to attend the hearing on the scheduled date.

Accordingly, the Board after brief deliberation deferred the appeal for the next meeting of BoA for SEZs.

Annexures- I

List of Participants for the Meeting of the 141st Board of Approval for SEZ held on 17th July, 2026 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri Rajesh Agrawal, Chairman & Commerce Secretary, Department of Commerce
2. Shri Ajay Bhadoo, Additional Secretary, Department of Commerce
3. Shri Vimal Anand, Joint Secretary, Department of Commerce
4. Shri Amit Kumar, Joint Secretary, Department of Commerce
5. Shri Gaurav Pundir, Director, Department of Commerce
6. Shri KR. Sharma, DG, DGEP, CBIC
7. Shri Ranjan Khanna, Pr. ADG, DGEP, CBIC
8. Shri Abhay Kumar, ADG, DGEP, CBIC
9. Smt. P. Hemalatha, Development Commissioner, CSEZ
10. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ/ KASEZ
11. Shri D.B Singh, Development Commissioner, FSEZ
12. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
13. Shri Srinivas Muppaala, Development Commissioner, VSEZ
14. Shri Gopal Meena, Development Commissioner, NSEZ
15. Shri Anupam Kumar, Development Commissioner, Dahej SEZ/ Sterling SEZ
16. Shri Abhinav Gupta, Development Commissioner, GIFT/APSEZ
17. Shri Abhimani Sharma, Development Commissioner, Surat SEZ
18. Shri Ramesh Varma, Joint DGFT
19. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ
20. Ms. P.I Sreevidya, DDC, Cochin SEZ
21. Shri Amardeep Satauria, ADC, Dahej SEZ
22. Shri M.P Sisodiya, Authorised Officer, APSEZ, Mundra

List of participants connected with Video Conferencing: -

1. ITA-I, Division, CBDT
2. Dr. Praveen Kumar, Development Commissioner, MIHAN SEZ
3. Shri Abhishek Sharma, Development Commissioner, Indore SEZ
4. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs
5. Shri Amit Kumar Mishra, Assistant Legal Adviser, Department of Legal Affairs, Ministry of Law & Justice
6. Shri A. Pavan Kumar, GM (Project), Government of Telangana
7. Shri G. Krishna Rao, Joint Director, O/o Director of Industries Andhra Pradesh
8. Director of Industries, Government of Telangana
9. DS (IS-1/Arms) MHA
10. Ms. Swathi S. Senan, Assistant Director, Ministry of Environment, Forest And Climate Change
11. Tobacco Board
12. Shri Harish, JDC, Bangalore
13. Ms. Shashi Raj Dara, DII, Ministry of Corporate Affairs
14. Ms. Pratima, Director, DPIIT
15. Legislative Department
16. Shri Santosh Kumar, Assistant Director, O/o DC, MSME
17. Shri P. K. Gangwar, Deputy Legal Adviser, Department of Legal Affairs