

No. K-43022/69/2023-SEZ  
Government of India  
Ministry of Commerce and Industry  
Department of Commerce  
(SEZ Section)  
\*\*\*

Vanijya Bhawan, New Delhi  
Dated the 20<sup>th</sup> September, 2023

**OFFICE MEMORANDUM**

**Subject:** 116<sup>th</sup> Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 5<sup>th</sup> September, 2023 at Vanijya Bhawan, New Delhi – Reg.

Please find enclosed herewith Minutes of the 116<sup>th</sup> meeting of the Board of Approval for SEZs held on 5<sup>th</sup> September, 2023 under the Chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce for information and necessary action.



**(Sumit Kumar Sachan)**

Under Secretary to the Government of India

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To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Shri Sanjiv, Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhawan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7<sup>th</sup> Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhawan, New Delhi (Fax: 23062315).
11. Secretary, Department of Electronics & Information Technology, Electronics Niketan, 6, CGO Complex, New Delhi. (Fax: 24363101)

12. Joint Secretary (IS-I), Ministry of Home Affairs, North Block, New Delhi  
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14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhawan, CGO Complex,  
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15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing,  
Shastri Bhawan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law &  
Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New  
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19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas  
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20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog  
Bhawan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8<sup>th</sup> Floor, Hansalaya  
Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road,  
Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 4<sup>th</sup> Floor, C Wing, Port Users  
Building, Mundra (Kutch) Gujarat.
32. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram  
Road, Ahmedabad, Gujarat
33. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center,  
Central Road, Andheri (East), Mumbai – 400 096
34. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra  
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35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan,  
9<sup>th</sup> Floor, Siripuram, Visakhapatnam – 3
36. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce  
Department, A.P. Secretariat, Hyderabad – 500022. (Fax: 040-23452895).



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

**Copy to:** - PPS to CS/ PPS to AS(LSS)/ PPS to JS(VB)/ PPS to DIR(SNS).

**Minutes of the 116<sup>th</sup> meeting of the Board of Approval for SEZs  
held on 5<sup>th</sup> September, 2023 at Vanijya Bhawan, New Delhi**

The One Hundred and Sixteenth (116<sup>th</sup>) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 5<sup>th</sup> September, 2023 under the chairmanship of Shri Sunil Barthwal, Secretary, Department of Commerce at Vanijya Bhawan, New Delhi through hybrid mode. The list of participants is enclosed at **Annexure-I**.

**116.1: Ratification of the minutes of the 115<sup>th</sup> meeting of the Board of Approval held on 17<sup>th</sup> June, 2023.**

The Board ratified the minutes of the 115<sup>th</sup> meeting of the BoA for SEZs held on 17<sup>th</sup> June, 2023.

**116.2: Request for extension of LoA of Unit (two proposals)**

**116.2(i) Request of M/s. Jaypee Capital Services IFSC Pvt. Ltd. in the GIFT-SEZ for extension of Letter of Approval (LoA) for a period of six months i.e., up to September 30, 2023.**

The Board, after deliberations, **approved** extension of validity of LoA for a period of upto 31st December, 2023.

**116.2(ii) Request of M/s GAIL Mangalore Petrochemicals Limited (erstwhile M/s JBF Petrochemicals Limited), for extension of validity of Letter of Approval (LoA) for a period of two years i.e., upto 15.09.2025.**

The Board, after deliberations, **approved** extension of validity of LoA upto 15.09.2024.

**116.3: Request for Co-developer status (Six proposals)**

**116.3(i) Request of M/s. Tec City Bullion Refinery Limited for approval as Co-Developer within the processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, **deferred** the proposal for further examination in consultation with DC, GIFT SEZ, particularly with reference to the viability of the refinery operations.

**116.3(ii) Request of M/s. Access Healthcare Services Pvt. Ltd. for approval of Co-developer status in M/s. ELCOT SEZ at Vilankurichi, Coimbatore, Tamil Nadu.**

The Board, after deliberations, **approved** the proposal of M/s. Access Healthcare Services Pvt. Ltd. for IT Services, over an area of 0.8094 Ha (2 Acre) in accordance with the Co-developer agreement dated 09.08.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act,





1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**116.3(iii) Request of M/s. Sreeka Builders Pvt. Ltd. for Co-Developer status in M/s. Phoenix Tech Zone Pvt. Ltd. SEZ, Sy. No. 115/35 at Nanakramguda Village, Serilingampally Mandal, Telangana.**

The Board, after deliberations, **approved** the proposal of M/s. Sreeka Builders Pvt. Ltd. for co-developer status for Upgradation, operation, leasing and maintain the authorized operations, over an area of 46,669 sq. ft. in 3rd Floor in Tower-B of the SEZ, in accordance with the co-developer agreement dated 06.03.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**116.3(iv) Request of M/s Sreeka Infra Pvt. Ltd. for Co-Developer status in M/s. Phoenix Tech Zone Pvt. Ltd SEZ, Sy. No. 115/35 at Nanakramguda Village, Serilingampally Mandal, Telangana.**

The Board, after deliberations, **approved** the proposal of M/s. Sreeka Infra Pvt. Ltd. for co-developer status for Upgradation, operation, leasing and maintain the authorized operations, over an area of 46,669 sq. ft. in 4<sup>th</sup> Floor in Tower-B of the SEZ, in accordance with the co-developer agreement dated 06.03.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**116.3(v) Request of M/s Evermark SEZ Developers Pvt. Ltd. for Co-Developer status in M/s. Phoenix Tech Zone Pvt. Ltd SEZ, Sy. No. 115/35 at Nanakramguda Village, Serilingampally Mandal, Telangana.**

The Board, after deliberations, **approved** the proposal of M/s. Evermark SEZ Developers Pvt. Ltd. for co-developer status for Upgradation, operation, leasing and maintain the authorized operations, over an area of 46,669 sq. ft. in 5<sup>th</sup> Floor in Tower-B of the SEZ, in accordance with the co-developer agreement dated 06.03.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**116.3(vi) Request of M/s Evermark Spaces Pvt. Ltd. for Co-Developer status in M/s. Phoenix Tech Zone Pvt. Ltd SEZ, Sy. No. 115/35 at Nanakramguda Village, Serilingampally Mandal, Telangana.**





The Board, after deliberations, **approved** the proposal of M/s. Evermark Spaces Pvt. Ltd. for co-developer status for Upgradation, operation, leasing and maintain the authorized operations, over an area of 34,743 sq. ft. in 6<sup>th</sup> Floor in Tower-B of the SEZ, in accordance with the co-developer agreement dated 06.03.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

#### **116.4: Request for addition area by Co-developer (two proposals)**

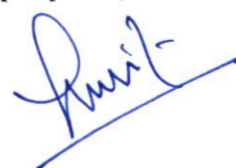
**116.4(i) Request of M/s. Ozone Vishwanath Developer, a Co-developer in GIFT-Multi-Services-SEZ, Gandhinagar for amendment in area by addition of space in Co-Developer Approval for development of incubation structure in processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, **approved** the proposal of M/s. Ozone Vishwanath Developer for an additional area of 369 square meters appurtenant land below grade level beyond the basement extent to maximize parking efficiency, with increase 682.12 square meters of built-up on Plot No. 14, Block No. 14 in accordance with the Co-developer agreement dated 03.07.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

**116.4(ii) Request of M/s. Bhandari & Sangath Builders LLP, a Co-developer in GIFT-Multi-Services-SEZ, Gandhinagar for amendment in area by addition of space in Co-Developer Approval of Residential Building in the dual use non-processing Area in GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, **approved** the proposal of M/s. Bhandari & Sangath Builders LLP for an additional area of 97,728.54 square feet area at Plot No. 16C, Block 16 in the Non-Processing Area (dual use) of GIFT SEZ in accordance with the Co-developer agreement dated 29.05.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

#### **116.5: Request for full de-notification of SEZ/FTWZ (one proposal)**



**116.5(i) Request of M/s. Arshiya Limited for full de-notification of 46.874 Ha of their FTWZ at Village Bori, Taluka and District Nagpur, Maharashtra.**

DC, SEEPZ SEZ requested the Board to withdraw the proposal in light of some new facts brought before them. Accordingly, the Board granted permission to withdraw the proposal. The Board further directed to examine the matter in detail and submit a report to the BoA.

**116.6: Miscellaneous Cases (Two cases)**

**116.6(i) Request of M/s. Abhijeet Ferrotech Ltd, Atchutapuram for permission to import Ferro Manganese Slag for authorized operations.**

The Board, after deliberations, approved the proposal subject to compliance of conditions stipulated by MoEF&CC vide letter dated 13.07.2023.

**116.6(ii) Clarification on instruction no. 95 allowing SEZ unit to set up cafeteria, crèche, gymnasium and similar facilities.**

The matter was discussed in the meeting and the Board was informed that the issue was discussed during the meeting with representatives of DGEP and GST PW held on 01.08.2023 wherein the draft instruction to clarify instruction no. 95 was vetted.

The Board, after deliberations, directed to issue the clarification on the Instruction No. 95.

**116.7: Appeal (Three cases)**

**116.7(i) Appeal filed by M/s. Global Export House for Export of restricted items and distillation on Job work of Scrape acquired by Import Sandalwood in SEZ unit.**

The Board heard the appellant and, after deliberations, granted permission for import of Sandalwood (HS code 440399220 and export of Sandalwood Handicrafts, Sandalwood finger chips (HS code 12119050) and Sandalwood oil (HS code 33012937) subject to the condition that entire imported Sandalwood would be exported and would not be diverted to DTA either in raw material or finished form. DC, NSEZ was directed to ensure compliance.

Further, in respect of distillation on job work the appellant informed that they are in process for setting up of the facility in SEZ itself and in future they will not require the permission for job work in DTA. The Board, after deliberation decided not to allow job work in DTA especially in view of that the facility for distillation is being setup in SEZ itself.

**116.7(ii) Appeal filed by M/s. SEZ BIOTECH SERVICES PVT. LTD., an SEZ for Bio-Pharma Sector at Manjari BK, Taluka Haveli, Pune regarding Procurement of Battery Powered Electric Vehicle for Authorised operations.**

The Board heard the appellant and, after deliberations, granted permission for procurement of 2 Nos. Battery Powered Electric Vehicle look alike Aston Martin Model DB5 Junior having cost of approx. ₹ 35,000/- each car subject to the condition that the Vehicle procured is used for authorised operations within the SEZ premises and shall not leave the

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premises, except on specific approval of DC/JDC. DC, SEEPZ was directed to ensure compliance.

**116.7(iii) Appeal filed by M/s. Plastic Processors & Exporter Pvt. Ltd. against the Order dated 21.04.2023 issued by DDC, Noida SEZ regarding non-renewal of their LoA.**

The submissions made by the Unit were noted by the Board and it is observed that: -

- i. The Unit was non-functional during the stipulated period of 18 months (i.e., 27<sup>th</sup> January, 2021 to 26<sup>th</sup> July, 2022) due to accidental fire in 2019 at their premises.
- ii. Prior to the fire incident, the Unit was operational effecting exports and maintaining positive NFE.
- iii. The Unit is now keen on resuming operations and fulfilling all statutory obligations with long term stability and growth.

The Board, after deliberations, decided to defer the matter with direction to DoC to collect the details of such Units, in KASEZ and Falta SEZ, which were operational and effecting exports prior to the stipulated period of 18 months but were not in operation during this stipulated 18 months period.

**Decision on Supplementary Agenda:**


**116.8: Request for co-developer status (one proposal)**

**116.8(i) Request of M/s. Torana Enterprises Pvt. Ltd. as Co-Developer within the processing Area in MIHAN-SEZ, located at Plot No. 19-A, Sector – 12-A at MIHAN-SEZ, Nagpur.**

The Board, after deliberations, **approved** the proposal of M/s. Torana Enterprises Pvt. Ltd. for Construction of buildings for IT/ITES, Manufacturing and Services units in the SEZ with associated infrastructure and services as may be required for Upkeep, maintenance and repair of common area facilities site including Security, Fire, protection systems, Water treatment, Storm drainage & Sewage disposal, HVAC Systems, Landscaping & Water bodies, Housekeeping services, Transport, PMC Services, Access Control & Monitoring, Road network, Commercial or Industrial construction, Advertising & Marketing and other Consultancy Services and undertaking other Authorized Operation as per DoC's Instruction No. 50 dated 15.03.2010, over an area of 9142.85 Sq.Mtr. in accordance with the Co-developer agreements dated 23.01.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29<sup>th</sup> August, 2019.

**116.9: Request for addition area by Co-developer (three proposals)**

**116.9(i) Request of M/s. Junomoneta International (IFSC) Private Limited, Gandhinagar for addition of space in the approval as a Co-Developer within the**





**processing Area of GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, **approved** the proposal of M/s. Junomoneta International (IFSC) Private Limited for an additional area of 3966 sq. meters (already approved 3399 square meters + current request for addition of 567 square meters for basement parking area) in accordance with the Co-developer agreement dated 24.03.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

**116.9(ii) Request of M/s. Shivalik Jhanvi Infraspace LLP, Ahmedabad for addition of space in the approval as a Co-Developer within the dual use non-processing Area of GIFT-Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Limited.**

The Board, after deliberations, **approved** the proposal of M/s. Shivalik Jhanvi Infraspace LLP for an additional area of 6723 sq. meters (approved 5595 square meters + current request for addition/increase of 1128 square meters to accommodate drive way for fire tender and parking area in accordance with the Co-developer agreement dated 25.05.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

**116.9(iii) Request of M/s. Lighthouse Info Systems Pvt. Ltd. as Co-Developer within the processing Area in MIHAN-SEZ, located at Plot No. 14 R, Sector – 18, MIHAN-SEZ, Nagpur for increase in area.**

The Board, after deliberations, **approved** the proposal of M/s. Lighthouse Info Systems Pvt. Ltd. for an additional area of 4046.864 Sq Mtrs. (16186.864 Sq Mtrs. after addition in area) in accordance with the Co-developer agreement dated 12.01.2023 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules. Further, the Assessing Officer will have the right to examine the taxability of the income by way of lease rentals/down payment/premium etc. for the purpose of assessment under the prevalent Income-tax Act, 1961 and Income-tax Rules, 1962 as amended from time to time. The lease period shall be in accordance with DoC's Instruction No. 98 dated 29th August, 2019. Furthermore, the area restrictions for duty paid shall be as per the Rule 11A(3)(c) of the SEZ Rules, 2006. The other conditions of the LoA shall remain the same.

**116.10: Inclusion of additional items in the LoA (one proposal)**

**116.10(i) Request of M/s. Kanav Agronomy, a unit in MIHAN SEZ for inclusion of additional items.**

The Board, after deliberations, deferred the proposal with direction to DC, MIHAN SEZ to re-examine the proposal keeping in view the aspects such value addition of the proposed additional items, export destination thereof and compliance of 100 % export condition by the Unit.

**116.11: Request for full de-notification of SEZ (one proposal)**

**116.11(i) Request of M/s. Kanai Technology Parks Private Limited for full de-notification of their SEZ at Sriperumbudur, Kanchipuram District, Chennai, Tamil Nadu.**

The Board noted that the SEZ was granted formal approval in 2007, however, it has not become operational yet even after 15 years of its approval. Further, it was not clear from the proposal, whether after the full de-notification, the land to be used by the Developer or the State Government and for what purposes.

The Board, after deliberations, deferred the proposal with direction to DC, MEPZ to re-examine the case keeping in view the above aspects.

**Decision on Supplementary Agenda II:**

**116.12: Request for addition area of the SEZ (one proposal)**

**116.12(i) Proposal of M/s. Serum Bio-Pharma Park, an SEZ for Bio-technology at Pune, Maharashtra for increase in area of 3.5968 Ha (beyond 10%) to their already notified area over 12.41360 Ha.**

The Board, after deliberations, **approved** the request of M/s. Serum Bio-Pharma Park for increase in area of 3.5968 hectares, subject to contiguity of the land in the SEZ being maintained by the Developer.

**116.13: Miscellaneous (one case)**

**116.13(i) Proposal of M/s. Prompt International Limited, an SEZ unit at Plot no. 119, NSEZ admeasuring 1000 sq. Mtrs. for revival of sick unit in terms of Rule 72(1) of SEZ Rules, 2006.**

The Board, after, deliberations, deferred the proposal for the next BoA.

**Decision on Table Agenda:**

**116.14: Setting up of new SEZ (one proposal)**

**116.14(i) Proposal of M/s. Evertop Textile & Apparel Complex Private Limited for setting up of an SEZ for Multi-Sector SEZ at Plot Nos. C2 and C3, Kakatiya Mega Textile Park situated at Shayampet Village, Geesugonda Mandal, Warangal District, Telangana.**

The Board, after deliberations, **approved** the proposal.

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**Annexure-I**

**List of Participants for the Meeting of the Board of Approval for Special Economic Zones held 5<sup>th</sup> September, 2023 at Vanijya Bhawan, New Delhi under the Chairmanship of Commerce Secretary, Department of Commerce.**

1. Shri Sunil Barthwal, BoA & Commerce Secretary, Department of Commerce
2. Shri Santosh Kumar Sarangi, DG, DGFT
3. Shri L Satya Srinivas, Additional Secretary, Department of Commerce
4. Shri Vipul Bansal, Joint Secretary, Department of Commerce
5. Shri Roshan Lal, Addl. DG, DGEP
6. Smt. P Hemalatha, Development Commissioner, CSEZ
7. Shri Bipin Menon, Development Commissioner, NSEZ
8. Shri Satish Kumar, Development Commissioner, FSEZ
9. Shri M. Srinivas, Development Commissioner, VSEZ
10. Shri Dinesh Singh, Development Commissioner, KASEZ
11. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
12. Dr. V. Sraman, Development Commissioner, Mihan SEZ
13. Dr. K.M. Arya, Dy. Legal Adviser, Ministry of (L&J), D/o Legal Affairs

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