

## **Minutes of the 53<sup>rd</sup> meeting of the SEZ Board of Approval held on 6<sup>th</sup> July 2012 to consider proposals for setting up Special Economic Zones and other miscellaneous proposals**

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The fifty third (53<sup>rd</sup>) meeting of the SEZ Board of Approval (BoA) was held on 6.07.2012 under the chairmanship of Shri S.R. Rao, Secretary, Department of Commerce, at 10.30 A.M. in Room No. 47, Udyog Bhawan, New Delhi, to consider proposals for setting up of Special Economic Zones (SEZ) and other miscellaneous requests in respect of notified/approved SEZs. The list of participants is annexed (**Annexure -1**).

2. Addressing the Board of Approval members, the Chairman informed that so far 589 formal approvals have been granted for setting up of SEZs out of which presently 389 stand notified. He further informed that as on 31.3.2012, over Rs. 2,01,874.76 crores have been invested in the SEZs and direct employment of 8,44,916 persons has been generated in the SEZs. During the financial year 2011-12, total exports to the tune of Rs. 3,64,477.73 crores have been made from the SEZs, registering a growth of about 15.39% over the exports for the year 2010-11.

### **Item No. 53.1: Proposals for setting up of SEZs.**

**(i) Proposal of M/s. OPG Power Gujarat Private Limited, for setting up of a sector specific Special Economic Zone for Power at Bhadreshwar, Mundra, Kutch, Gujarat, over an area of 104.72.24 hectares.**

The Board noted that the Government of Gujarat has recommended the proposal vide their letter dated 23.04.12. However, as per report of DC KASEZ, the entire area of 104.72.24 hectares is, presently, not in possession of the developer. Accordingly, the Board decided to grant **in-principle approval** to the proposal of M/s. OPG Power Gujarat Private Limited, for setting up of a sector specific Special Economic Zone for Power at Bhadreshwar, Mundra, Kutch, Gujarat, over an area of 104.72.24 hectares.

**(ii) Proposal of M/s. Impetus Infotech (India) Private Limited, for setting up of a sector specific Special Economic Zone for IT/ITES at Indore, Madhya Pradesh, over an area of 10 hectares.**

The Board noted that the Developer was in possession of the land. The Government of Madhya Pradesh had also recommended the proposal for formal approval vide their letter dated 06.03.12. Accordingly, the Board decided to grant **formal approval** to the proposal of M/s. Impetus Infotech (India) Private Limited, for setting up of a sector specific Special Economic Zone for IT/ITES at Indore, Madhya Pradesh, over an area of 10 hectares.

**(iii) Proposal of M/s. Jubilant Infrastructure Limited, for setting up of a sector specific Special Economic Zone for Biotech (Pharma) at Kallahalli village, Nanjangud Taluk, Mysore District, Karnataka, over an area of 10 hectares.**

The Board noted that the Developer was in possession of the land. The Government of Karnataka had also recommended the proposal for formal approval vide their letter dated 22.02.12. Accordingly, the Board decided to grant **formal approval** to the proposal of M/s. Jubilant Infrastructure Limited, for setting up of a sector specific Special Economic Zone for Biotech (Pharma) at Kallahalli village, Nanjangud Taluk, Mysore District, Karnataka, over an area of 10 hectares.

**(iv) Proposal of M/s. V.V. Mineral, for setting up of a sector specific Special Economic Zone for Mineral and Mineral based Products at Thiruvambalapuram village, Radhapuram Taluk, Tirunelveli District, Tamil Nadu, over an area of 166.66 hectares.**

The Board noted that the Developer was in possession of the land. The Government of Tamil Nadu had also recommended the proposal for formal approval vide their letter dated 03.05.12. Accordingly, the Board decided to grant **formal approval** to the proposal of M/s. V.V. Mineral, for setting up of a sector specific Special Economic Zone for Mineral and Mineral based Products at Thiruvambalapuram village, Radhapuram Taluk, Tirunelveli District, Tamil Nadu, over an area of 166.66 hectares.

**Item No.53.2: Request for co-developer**

All approvals for co-developers sanctioned by BoA are subject to the condition that the particular terms and conditions of lease agreement/co-developer agreement will not have any bearing on the treatment of the income by way of lease rentals/down payment/premium etc., for the purposes of assessment under the Income Tax Act and Rules. The Assessing Officer, will have the right to examine the taxability of these amounts under the SEZ Act and Income Tax Act as applicable. This is applicable to all the cases of co-developers approved by the BoA in this meeting. The Board further directed that proposals for grant of co-developer status should be accompanied by lease deed/draft lease deed which must inter-alia contain the details of financial transactions/arrangements between developer and proposed co-developer. The decisions of the proposals are as under:-

**(i) Request of M/s. Chella Software (P) Limited for co-developer in the sector specific SEZ for IT/ITES at Ilandhaikulam village, Madurai, Tamil Nadu being developed by Electronics Corporation of Tamil Nadu Limited (ELCOT)**

DC MEPZ informed the Board that M/s. Chella Software (P) Limited has a unit in the same SEZ and that the co-developer has given an undertaking conforming with the following decisions/conditions stipulated under item 47.2 of the 47<sup>th</sup> meeting of BoA:-

- (i) As a general policy the Developer /Co Developer and the Unit should be separate legal entities.
- (ii) If for certain specific reasons, the above arrangement is not feasible the affairs of the Developer/ Co-developer and Unit shall be ring fenced in the following manner :
  - The specific reason(s) as to why Developer /Co Developer and the Unit are not separate legal entities is to be examined by the DC before putting up for BoA approval.
  - The two entities Developer / Co-developer and the Unit shall maintain separate accounts of all imports and domestic procurements of goods and services.
  - No transfer of lease rental charges, service charges and other expenses of such nature shall be allowed from an account of the Developer / Co-developer to that of the Unit or vice-versa.

Therefore, the Board after deliberations, **approved** the request of M/s. Chella Software (P) Limited for becoming a co-developer in the above mentioned SEZ, for development of infrastructure facilities, over an area of 0.91 hectares, in accordance with the co-developer agreement entered into with the developer. The approval is, however, subject to the following conditions:-

- (a) The two entities Co-developer and the Unit shall maintain separate accounts of all imports and domestic procurements of goods and services.
- (b) No transfer of lease rental charges, service charges and other expenses of such nature shall be allowed from an account of the Co-developer to that of the Unit or vice-versa.

**(ii) Request of M/s. Kings Canyon Insignia SEZ Private Limited for co-developer in the sector specific SEZ for IT/ITES at village Gwal Pahari, Tehsil Sohna, District Gurgaon, Haryana, being developed by M/s. ASF Insignia SEZ Private Limited (formerly M/s Canton Buildwell Private Limited)**

The CBDT representative pointed out to the Board that as per draft lease agreement proposed to be entered between the developer and the co-developer, the co-developer is required to pay Rs.61 lakhs per annum in r/o land comprised in Sector A and Rs. 49.66 crore in respect of the super built up area comprised in Sector-A. Further, upon expiry of the lease, the lease is renewable at the sole option of the lessse. It was observed that such conditions and disproportionately high lease rentals in effect amount to sale of land by the developer. Therefore, the Board noting the objections of CBDT, **deferred** the proposal and directed DC, NSEZ to furnish a report on the nature of the lease agreement after examining all the above issues, for further consideration of the Board.

**(iii) Request of M/s. Earth Iconic Infrastructures Private Limited for co-developer in the sector specific SEZ for IT/ITES at Plot No. TZ-06, Tech Zone, Greater Noida, Uttar Pradesh, being developed by M/s. Ansal IT City & Parks Limited**

After deliberations, the Board **approved** the request of M/s. Earth Iconic Infrastructure Private Limited for becoming a co-developer in the above mentioned SEZ, for development of infrastructure facilities over an area of 151762.50 sqm (15.20 Ha), in accordance with the co-developer agreement entered into with the developer.

**(iv) Request of M/s. Gujarat State Petronet Limited for co-developer in the multi product at Jambusar, District Bharuch, Gujarat, being developed by M/s. Sterling SEZ and Infrastructure Limited**

After deliberations, the Board **approved** the request of M/s. Gujarat State Petronet Limited for becoming a co-developer in the above mentioned SEZ, for development of natural gas transmission and distribution network alongwith station for operation & maintenance.

**(v) Request of M/s. Bhartiya Urban Infrastructure & Land Development Company Private Limited for co-developer in the sector specific SEZ for IT/ITES at Bangalore, Karnataka, being developed by M/s. Milestone Buildcon Private Limited (MBPL)**

After deliberations, the Board **approved** the request of M/s. Bhartiya Urban Infrastructure & Land Development Company Private Limited for becoming a co-developer in the above mentioned SEZ, for developing built up area of 4,293,125.71 sqft, in accordance with the co-developer agreement entered into with the developer.

**(vi) Request of M/s. Pritech Projects for co-developer in the sector specific SEZ for IT/ITES at Ballandur village, Varthur Hobli, Bangalore East Taluka, Bangalore Urban District, Karnataka, being developed by M/s. Primal Projects Limited**

The CBDT representative pointed out to the Board that as per the lease agreement the co-developer has to pay a very nominal amount of Rs.1000/- per year, with a onetime deposit of Rs.10000/- and that such amounts cannot be increased. The Board, therefore, deferred the request and sought a report from DC,CSEZ on the nature of the lease agreement after examining all the above issues, for further consideration of the Board.

**(vii) Request of M/s. Khed Textile Park Private Limited for co-developer in the multi-product SEZ at Taluka Khed & Shirur, District Pune, Maharashtra being developed by M/s. Khed Economic Infrastructure Private Limited**

In its meeting held on 13.3.2012, the Board had observed that consequent upon grant of co-developer status, apart from availing benefits under SEZ Act/Rules, M/s Khed Textile Park Private Limited would also be availing subsidy from the M/o Textiles. This, the Board had observed, may amount to double dipping. The Board noted that M/o Textile has informed that as per the guidelines of the Scheme for Integrated Textile Parks (SITP) during the 12<sup>th</sup> five year plan, an Integrated Textile Park (ITP) may also be set up in a Special Economic Zone (SEZ), in which case the special provisions of SEZs would be applicable to them. The Board was informed that the co-developer will receive grant from M/o Textiles under the SITP Scheme but the co-developer and developer have undertaken that there will not have any claim on any income tax benefits available under the SEZ Act/Rules on the investments made in the textile park by them or by way of grant under the SITP.

After deliberations, the Board **approved** the request of M/s. Khed Textile Park Private Limited for becoming a co-developer in the above mentioned SEZ, for development of infrastructure facilities, covered under default authorized operations, over an area of 32.38 hectares, in accordance with the co-developer agreement entered into with the developer. The approval is, however, subject to conditions that no I-T benefits under the SEZ Act/Rules, will be available to the developer or co-developer, on the investments made in the textile park by them or by way of grant received from M/o Textiles under the SITP Scheme.

**(viii) Request of M/s. Artha Builders LLP for co-developer in the sector specific SEZ for Electronic Hardware and Software including IT/ITES at Greater Noida, Uttar Pradesh, being developed by M/s. Artha Infratech Private Limited**

After deliberations, the Board **approved** the request of M/s. Artha Builders LLP for becoming a co-developer in the above mentioned SEZ, for building one tower of approximately 3 lacs sqft, super area over the processing area of 0.436921 hectares, in accordance with the co-developer agreement entered into with the developer.

**Item No. 53.3: Requests for Authorized operations.**

**(i) Request of M/s. SEZ Biotech Services Private Limited for authorized operations in sector specific SEZ for Biotechnology at Manjari Budruk, Taluka Haveli, District Pune, Maharashtra**

After deliberations, the Board approved the following authorized operations in the **non-processing area:-**

S. No.	Name of the authorized activity	Quantum approved (in sqm)
(1)	(2)	(3)
1.	Helipad	1035

2.	Animal House for breeding animals for clinical and tox studies	1860
3.	Housing or service apartment, business and or conventional center shopping arcade and or retail space	6000
4.	Office space	5580
5.	Rest Rooms	235
6.	Centralized laundry area	280

**(ii) Request of M/s. Unitech Realty Projects Limited for authorized operations in sector specific SEZ for IT/ITES at Tikri, Gurgaon, Haryana**

The Board noted that the developer has requested for construction of 54859.20 sqm of IT/ITES office space in the non-processing area. DoR pointed out that there is no apparent justification for IT/ITES office space in the non-processing area of an IT/ITES SEZ as the same is liable to be commercially exploited by entities outside the SEZ. Since the non-processing area is primarily meant to accommodate infrastructural facilities for supporting the units in the processing area. DoR sought further clarification on the matter before it could be approved by the BoA. The Board, therefore, deferred the request and sought a report from DC, NSEZ on the nature of the authorized operations requested by the developer after examining all the above issues, for further consideration of the Board.

**(iii) Request of M/s. GHI Finlease and Investments Limited for authorized operations in sector specific SEZ for IT/ITES at Bhondsi, Tehsil Sohna, District Gurgaon, Haryana**

The Board noted that the developer has requested for residential space over an area of 66850 sqm. DoR observed that there is no apparent justification for construction of such huge residential space in the non-processing area of the SEZ and the same is liable to be commercially exploited by entities outside the SEZ. The Board, therefore, deferred the request and sought a report from DC, NSEZ on the nature of the authorized operations requested by the developer after examining all the above issues, for further consideration of the Board.

**Item No. 53.4: Requests for de-notification**

**(i) Request of M/s. Ansal SEZ Projects Limited for de-notification of the sector specific SEZ for IT/ITES at village Badshahpur, District Gurgaon, Haryana, notified over an area of 10.9915 hectares**

After deliberations, the Board decided to **approve** the request of M/s. Ansal SEZ Projects Limited for de-notification of the sector specific SEZ for IT/ITES at village Badshahpur, District Gurgaon, Haryana, notified over an area of 10.9915 hectares, subject to DC's certificate that the developer has not availed of any tax/duty benefits under the SEZ Act/Rules or the same have been refunded, as the case may be.

**Item No. 53.5: Request for withdrawal of formal approval**

**(i) Withdrawal of formal approval granted to M/s. Shyam Steel Industries Limited for setting up of sector specific SEZ for IT/Electronic Hardware & Software including ITES at Barasat, West Bengal**

The Board decided to **approve** the request of M/s. Shyam Steel Industries Limited for withdrawal of formal approval granted to them for setting up of sector specific SEZ for IT/Electronic Hardware & Software including ITES at Barasat, West Bengal, over an area of 11.35 hectares, subject to DC's certificate that the developer has not availed of any tax/duty benefits under the SEZ Act/Rules or the same have been refunded, as the case may be.

**Item No.53.6: Requests for extension of validity of formal approvals beyond 5<sup>th</sup> & 6<sup>th</sup> year**

(i) **Request of M/s. Mangalore SEZ Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Petrochemicals and Petroleum at Baikampady, near Mangalore, Dakshina Kannada District, Karnataka, beyond 29<sup>th</sup> July 2012 (*beyond 5<sup>th</sup> Year*)**

The Board after deliberations extended the validity of the formal approval up to 29<sup>th</sup> July, 2013.

(ii) **Request of M/s. Lodha Dwellers Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at village Narivali, Taluka & District Thane, Maharashtra, beyond 2<sup>nd</sup> May 2012 (*beyond 5<sup>th</sup> Year*)**

The Board after deliberations extended the validity of the formal approval up to 2<sup>nd</sup> May, 2013.

(iii) **Request of M/s. Enfield Exports Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Non-conventional energy including Solar Energy Equipment at Kanksa, Panagarh Bazar, District Burdwan, West Bengal, beyond 22<sup>nd</sup> August 2011(*beyond 5<sup>th</sup> Year*)**

The Board after deliberations extended the validity of the formal approval up to 22<sup>nd</sup> August, 2012.

(iv) **Request of M/s. H.N. Company for extension of the validity period of formal approval, granted for setting up of Multi Product SEZ at Dimapur, Nagaland beyond 29<sup>th</sup> July 2010 (*beyond 5<sup>th</sup> Year*)**

The Board after deliberations condoned the delay extended the validity of the formal approval up to 29<sup>th</sup> July, 2012.

(v) **Request of M/s. Uttam Galva Steels Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Khopoli, Village Dahivali, Taluka Khalapur, District Raigad, Maharashtra, beyond 25<sup>th</sup> July 2012 (*beyond 5<sup>th</sup> Year*)**

The Board after deliberations extended the validity of the formal approval up to 25<sup>th</sup> July, 2013.

(vi) **Request of M/s. Uttam Galva Steels Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Biotechnology at Khopoli, Village Devnhave, Taluka Khalapur, District Raigad, Maharashtra, beyond 25<sup>th</sup> July 2012 (*beyond 5<sup>th</sup> Year*)**

The Board after deliberations extended the validity of the formal approval up to 25<sup>th</sup> July, 2013.

**(vii) Request of M/s. Karle Infra Projects Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Nagavara village, Bangalore North Taluk, Karnataka beyond 18<sup>th</sup> June 2012 (*beyond 5<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 18<sup>th</sup> June, 2013.

**(viii) Request of M/s. GMR Hyderabad International Airport Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Multi Services with International Financial Services Centre (earlier airport based multi product) at GMR Hyderabad International Airport, Shamshabad, Hyderabad, beyond 24<sup>th</sup> June 2012(*beyond 5<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 24<sup>th</sup> June, 2013.

**(ix) Request of M/s. Unitech Infracon Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Greater Noida, Uttar Pradesh, beyond 22<sup>nd</sup> May 2012 (*beyond 5<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 22<sup>nd</sup> May, 2013.

**(x) Request of Gujarat Industrial Development Corporation (GIDC) for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Biotechnology at Savli, District, Vadodara, Gujarat, beyond 22<sup>nd</sup> June 2012 (*beyond 5<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 22<sup>nd</sup> June, 2013.

**(xi) Request of M/s. Navi Mumbai SEZ Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES-A at Ulwe, Navi Mumbai, Maharashtra, beyond 24<sup>th</sup> October 2012 (*beyond 5<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 24<sup>th</sup> October, 2013.

**(xii) Request of M/s. Navi Mumbai SEZ Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES-B at Ulwe, Navi Mumbai, Maharashtra, beyond 24<sup>th</sup> October 2012 (*beyond 5<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 24<sup>th</sup> October, 2013.

**(xiii) Request of M/s. Navi Mumbai SEZ Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES-C at Ulwe, Navi Mumbai, Maharashtra, beyond 21<sup>st</sup> November 2012 (*beyond 5th year*)**

The Board after deliberations extended the validity of the formal approval up to 21<sup>st</sup> November, 2013.

**(xiv) Request of M/s. Inspira (Infra) Aurangabad Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Pharmaceuticals at Shendre, Aurangabad, Maharashtra, beyond 25<sup>th</sup> July 2012 (*beyond 5th year*)**

The Board after deliberations extended the validity of the formal approval up to 25<sup>th</sup> July, 2013.

**(xv) Request of M/s. Inspira (Infra) Aurangabad Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Non Conventional Energy including Solar Energy Equipment at Shendre, Aurangabad, Maharashtra, beyond 25<sup>th</sup> July 2012 (*beyond 5th year*)**

The Board after deliberations extended the validity of the formal approval up to 25<sup>th</sup> July, 2013.

**(xvi) Request of Kandla Port Trust for further extension of the validity period of formal approval, granted for setting up of Port based Multi Product SEZ at Kandla and Tuna, Gandhidham, Bhuj District, Gujarat, beyond 6<sup>th</sup> May 2012 (*beyond 5th year*)**

The Board after deliberations extended the validity of the formal approval up to 6<sup>th</sup> May, 2013.

**(xvii) Request of M/s. MAS Fabric Park (India) Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Textile and Apparel at Chintavaram village, Chillakru Mandal, Nellore District, Andhra Pradesh, beyond 25<sup>th</sup> July 2012 (*beyond 5th year*)**

The Board after deliberations extended the validity of the formal approval up to 25<sup>th</sup> July, 2013.

**(xviii) Request of M/s. Mahindra & Mahindra Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Biotechnology at village Owale, Ghodbunder Road, District Thane, Maharashtra, beyond 20<sup>th</sup> August 2012 (*beyond 6<sup>th</sup> Year*)**

The Board after deliberations extended the validity of the formal approval up to 20<sup>th</sup> August, 2013.

**(xix) Request of M/s. Sunstream City Private Limited (*formerly M/s. Zeus Infrastructure Private Limited*) for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Mulund & Thane, Maharashtra beyond 20<sup>th</sup> June 2012 (*beyond 6<sup>th</sup> Year*)**



The Board after deliberations extended the validity of the formal approval up to 20<sup>th</sup> June, 2013.

**(xx) Request of Kerala Industrial Infrastructure Development Corporation (KINFRA) for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Food Processing sector at Kakkanchery in Chelembra village, Thirurangadi Taluk, Malappuram District, Kerala, beyond 5<sup>th</sup> July 2010 (*beyond 6<sup>th</sup> Year*)**

The Board after deliberations condoned the delay extended the validity of the formal approval up to 5<sup>th</sup> July, 2012.

**(xxi) Request of M/s. Selecto Systems Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at 15/1, Mathura Road, Faridabad, Haryana beyond 15<sup>th</sup> June 2012 (*beyond 6<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 15<sup>th</sup> June, 2013.

**(xxii) Request of M/s. Claridges SEZ Developers Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Multi Services at Raigad District, Maharashtra, beyond 26<sup>th</sup> June 2012 (*beyond 6<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 26<sup>th</sup> June, 2013.

**(xxiii) Request of M.P. Audyogik Kendra Vikas Nigam (Indore) Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Indore, Madhya Pradesh, beyond 20<sup>th</sup> August 2012 (*beyond 6<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 20<sup>th</sup> August, 2013.

**(xxiv) Request of M/s. Opto Infrastructure Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Electronic Hardware & Software including IT/ITES at Kallahalli & Kathwadipura, village Nanjangud Taluk, Mysore District, Karnataka, beyond 20<sup>th</sup> August 2012 (*beyond 5<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 20<sup>th</sup> August, 2013.

**(xxv) Request of M/s. Kumar Builders Township Ventures Pvt. Ltd. for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Hinjewadi, Pune, Maharashtra, beyond 27<sup>th</sup> August 2012 (*beyond 6<sup>th</sup> year*)**

The Board after deliberations extended the validity of the formal approval up to 27<sup>th</sup> August, 2013

**(xxvi) Request of M/s. Dr. Fresh Health Care Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Gurgaon, Haryana beyond 25<sup>th</sup> June 2012 (*beyond 6th year*)**

The Board after deliberations extended the validity of the formal approval up to 25<sup>th</sup> June, 2013

**(xxvii) Request of M/s. Gopalpur Special Economic Zone Limited for further extension of the validity period of formal approval, granted for setting up of multi product SEZ at Gopalpur, District Ganjam, Orissa beyond 17<sup>th</sup> June 2012 (*beyond 6th year*)**

The Board after deliberations extended the validity of the formal approval up to 17<sup>th</sup> June, 2013.

**Item No. 53.7: Requests for grant of extension of in-principle approval beyond 3<sup>rd</sup> to 5th year.**

**(i) The request of M/s. Mumbai SEZ Limited for further extension of the validity period of in-principle approval, granted for setting up of multi product SEZ at Khopta, District Raigad, Maharashtra, beyond 7<sup>th</sup> August 2012 (*beyond 3<sup>rd</sup> year*)**

The Board after deliberations extended the validity of the in-principle approval up to 7<sup>th</sup> August, 2013.

**(ii) The request of M/s. Nagpur Multi Product SEZ Limited for further extension of the validity period of in-principle approval, granted for setting up of multi product SEZ at Nagpur, Maharashtra, beyond 8<sup>th</sup> January 2012 (*beyond 4<sup>th</sup> year*)**

The Board noted that the developer has failed to acquire the minimum land, required for the sector, even after lapse of four years after the grant of in-principle approval. After deliberations the Board **deferred** the request for further extension of the validity period of in-principle approval, granted for setting up of multi product SEZ and sought a comprehensive report from DC, SEEPZ addressing the following specific issues, for further consideration of the Board:

- Reasons for failure to acquire the minimum land for the SEZ even after the lapse of four years
- Status of progress made on the ground towards setting up of the SEZ by the developer
- The proposed schedule of completion of the SEZ Project (including land acquisition, development, construction and operationalization)

**(iii) The request of M/s. Aurangabad SEZ Limited for further extension of the validity period of in-principle approval, granted for setting up of sector specific SEZ for Gems & Jewellery at Aurangabad, Maharashtra, beyond 6<sup>th</sup> January 2012 (*beyond 4<sup>th</sup> year*)**

The Board noted that the developer has failed to acquire the minimum land, required for the sector, even after lapse of four years after the grant of in-principle approval. After deliberations the Board **deferred** the request for further extension of the validity period of in-principle approval, granted for setting up of sector specific SEZ for Gems & Jewellery and sought a comprehensive report from DC, SEEPZ addressing the following specific issues, for further consideration of the Board:

- Reasons for failure to acquire the minimum land for the SEZ even after the lapse of four years
- Status of progress made on the ground towards setting up of the SEZ by the developer
- The proposed schedule of completion of the SEZ Project (including land acquisition, development, construction and operationalization)

**(iv) The request of M/s. Nanded SEZ Limited for further extension of the validity period of in-principle approval, granted for setting up of sector specific SEZ for Gems & Jewellery at Nanded, Maharashtra, beyond 25<sup>th</sup> June 2012 (*beyond 5<sup>th</sup> year*)**

The Board noted that the developer has failed to acquire the minimum land, required for the sector, even after lapse of five years after the grant of in-principle approval. After deliberations the Board **deferred** the request for further extension of the validity period of in-principle approval, granted for setting up of sector specific SEZ for Gems & Jewellery and sought a comprehensive report from DC, SEEPZ addressing the following specific issues, for further consideration of the Board:

- Reasons for failure to acquire the minimum land for the SEZ even after the lapse of five years
- Status of progress made on the ground towards setting up of the SEZ by the developer
- The proposed schedule of completion of the SEZ Project (including land acquisition, development, construction and operationalization)

**(v) The request of M/s. Nasik Multi Services SEZ Limited for further extension of the validity period of in-principle approval, granted for setting up of sector specific SEZ for Multi Services at Nasik, Maharashtra, beyond 25<sup>th</sup> June 2012 (*beyond 5<sup>th</sup> year*)**

The Board noted that the developer has failed to acquire the minimum land, required for the sector, even after lapse of five years after the grant of in-principle approval. After deliberations the Board **deferred** the request for further extension of the validity period of in-principle approval, granted for setting up of sector specific SEZ for Multi Services and sought a comprehensive report from DC, SEEPZ addressing the following specific issues, for further consideration of the Board:

- Reasons for failure to acquire the minimum land for the SEZ even after the lapse of five years
- Status of progress made on the ground towards setting up of the SEZ by the developer
- The proposed schedule of completion of the SEZ Project (including land acquisition, development, construction and operationalization)

**Item No. 53.8: Requests for extension of LoP of units beyond 3<sup>rd</sup> to 5<sup>th</sup> year**

**(i) Request of M/s. P&J Cretechem (P) Limited, a unit in M/s. Dahej SEZ Limited, Gujarat for extension of LoP beyond 31.12.2010 (*beyond 3<sup>rd</sup> year*)**

The Board, after deliberations, condoned the delay and extended the LoP of the unit up to 31<sup>st</sup> March, 2013.

**(ii) Request of M/s. Zeta Softech Private Limited, a unit in MIHAN SEZ for extension of LoP beyond 17.07.2011 (*beyond 3<sup>rd</sup> year*)**

The Board, after deliberations, condoned the delay and extended the LoP of the unit up to 17<sup>th</sup> July, 2013.

**(iii) Request of M/s. Commercial Syn-bags Limited, a unit in Indore SEZ for extension of LoP beyond 12.3.2012 (beyond 3<sup>rd</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 12<sup>th</sup> March, 2013.

**(iv) Request of M/s. Gujarat Dyestuff Industries Limited, a unit in Dahej SEZ for extension of LoP beyond 30.11.2011 (beyond 3<sup>rd</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 30<sup>th</sup> November, 2012.

**(v) Request of M/s. NCS Renewable Energies Limited, a unit in M/s. FAB City SPV (India) Private Limited, SEZ for Semiconductors at Raviryal/Srinagar, Villages, Maheswaram Mandal, Ranga Reddy District, Andhra Pradesh for extension of LoP beyond 26.01.2012 (beyond 3<sup>rd</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 26<sup>th</sup> January, 2013.

**(vi) Request of M/s. Kirat Crafts, a unit in M/s. Mahindra World City (Jaipur) Limited at village Kalwara, Tehsil Sanganer, District Jaipur, Rajasthan SEZ for extension of LoP beyond 12.04.2012 (beyond 3<sup>rd</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 12<sup>th</sup> April, 2013.

**(vii) Request of M/s. Ashapura Garments Limited, a unit in MPSEZ for extension of LoP beyond 04.03.2012 (beyond 4<sup>th</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 04<sup>th</sup> March, 2013.

**(viii) Request of M/s. Meghmani Organics Limited (MOL), a unit in M/s. Dahej SEZ for extension of LoP beyond 04.05.2012 (beyond 4<sup>th</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 4<sup>th</sup> May, 2013.

**(ix) Request of M/s. Satyam Computers Services Limited, a unit in MIHAN SEZ for extension of LoP beyond 27.07.2012 (beyond 4<sup>th</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 27<sup>th</sup> July, 2013.

**(x) Request of M/s. Nagarro Software Private Limited, a unit in M/s. Mahindra World City (Jaipur) Limited at village Kalwara, Tehsil Sanganer, District Jaipur, Rajasthan SEZ for extension of LoP beyond 31.03.2012 (beyond 4<sup>th</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 31<sup>st</sup> March, 2013.

**(xi) Request of M/s. Glenmark Generics Limited, a unit in Indore SEZ for extension of LoP beyond 30.06.2012 (beyond 4<sup>th</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 30<sup>th</sup> June, 2013.

**(xii) Request of M/s. Zeon Solution Private Limited, a unit in MADC SEZ, Nagpur for extension of Letter of Permission (LOP) beyond 4<sup>th</sup> February, 2012 (beyond 4<sup>th</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 4<sup>th</sup> February, 2013.

**(xiii) Request of M/s. ONGC Petro additions Limited (OPaL), a unit in M/s. Dahej SEZ for extension of LoP beyond 15.10.2012(beyond 5<sup>th</sup> Year)**

The Board, after deliberations, extended the LoP of the unit up to 15<sup>th</sup> October, 2013.

**Item No. 53.9: Requests for increase/decrease in area**

**(i) Request of M/s. GMR Hyderabad Aviation SEZ Limited for increase as well as decrease in area of the sector specific SEZ for in an existing Airport at Mamidipalli village, Shamshabad Mandal, Ranga Reddy District, Andhra Pradesh**

After deliberations, the Board **approved** the request of M/s. GMR Hyderabad Aviation SEZ Limited for addition & de-notification of land measuring 9.6315 hectares (23.8 acres) and 8.923 hectares (22.05 acres) respectively, making the area of the SEZ 102.628 hectares (253.6 acres). The approval is also subject to the contiguity of the SEZ being maintained and the DC's certificate that the developer has refunded all the tax/duty benefits availed under SEZ Act in respect of the area to be de-notified.

**(ii) Request of M/s. Lanco Hills Technology Park Private Limited for addition of land in the sector specific SEZ for IT/ITES at Manikonda village, Rajendra Nagar Mandal, Ranga Reddy District, Andhra Pradesh**

DC, VSEZ informed the Board that the land proposed to be added is having a tower of around 593000 sq. ft. and is presently not contiguous to the existing SEZ. However, the land proposed to be added satisfies the condition of vacancy stipulated under the SEZ Rules. The Board, therefore, after deliberations approved the request for addition of an area of 0.66 Ha, thereby making the total area of the SEZ as 12.43 Ha. The approval is, however, subject to the following conditions:-

- (a) NOC from Government of Andhra Pradesh
- (b) Developer not claiming any tax exemptions on the building already constructed prior to inclusion of the area in the SEZ.
- (c) Establishing contiguity as proposed by developer.
- (d) No duty exemption will be permitted for establishing contiguity.

**Item No. 53.10: Request for Additional Gates**

**(i) Request M/s Dahej SEZ Limited, for approval of an additional entry/exit gates for port operations**

The Board after deliberations, approved the request of M/s. Dahej SEZ Limited for additional gates as mentioned below:-

- (a) A separate entry/exit gate for demarcated non-processing area of SEZ for port activity

- (b) Two exit gates, one each for Godrej & Boyce mfg Company Limited (plot no Z/90) and ISGEC Heavy engineering Limited (plot No. Z/89), in the processing area

**Item No. 53.11: Request of M/s. MAS GMR Aero Technic Limited (MGAL), a unit in M/s. GMR Hyderabad Aviation SEZ Limited, for returning of removed/replaced components/spares of aircrafts to its respective customers**

The representative of CBEC informed that the matter is being examined in consultation with TRU and their comments will be furnished shortly. The Board, therefore, decided, the matter would be examined on file by Department of Commerce after receipt of comments from CBEC.

**Item No. 53.12: Request of M/s. Torrent Energy Limited for approval for bringing 914 mm dia MS water pipeline from GIDC Reservoir in Dahej to project site in Dahej SEZ**

The Board after deliberations, approved the request of M/s. Torrent Energy Limited for bringing 914 mm dia MS water pipeline from GIDC Reservoir in Dahej to their project site in the SEZ subject to condition that the duty benefits shall be restricted to the activities carried out inside the SEZ.

**Item No. 53.13: Request for ratification of the approval granted and approval for DTA procurement of mother of pearl by M/s. Fine Jewellery Mfg. Limited**

The Board after deliberations ratified the decision of the UAC, SREEEPZ SEZ granting approval to M/s. Fine Jewellery Mfg. Limited for procurement of mother of pearls from DTA.

**Item No. 53.14: Request of M/s. Anjaney Alloys Limited, a unit of APSEZ at Atchutapuram, Visakhapatnam for grant of permission for import of “Ferro Manganese Slag”, a restricted item.**

The Board after deliberations granted approval to the request of M/s. Anjaney Alloys Limited for importing Ferro Manganese Slag. The approval is however subject to the condition that there shall be no DTA transactions. DC shall ensure implementation of MoEF conditions / guidelines in the matter.

**Item No. 53.15: Request of M/s. NIIT Technologies Limited for extension of time for construction of the minimum built up processing area**

The Board noted that the amendment in SEZ Rules (which provides that minimum built up area of one lakh sqm of an IT/ITES SEZ shall have to be constructed within a period of ten years from the date of notification of the SEZ in which at least fifty percent of such area to be constructed within a period of five years from the date of such notification), was inserted in the SEZ Rules by the SEZ (Amendment) Rule, 2010 dated 14.06.2010. Since the SEZ was formally approved on 24.08.2006, notified on 29.05.2007 and is already operational, BoA granted extension up to 29.05.2013 to the developer for complying with the condition of Rule 5(7) of the SEZ Rules.

**Item No. 53.16: Request of M/s. Cosmo Films Ltd, a unit in the sector specific Special Economic Zone for Engineering & Electronics Sector at Shendre, District Aurangabad developed by Maharashtra Industrial Development Corporation for broad-banding of**

**LoP to include the item of manufacture viz. BOPP Films falling under CTH No. 39 20 20.**

The representative of Department of Chemicals and Petro Chemicals informed the Board that the case under consideration is one of backward integration by the unit. The Board took note of these observations and also examined the report of the DC SEEPZ SEZ in this regard and after deliberations approved the request of M/s. Cosmo Films Limited for broad-banding of LoP to include the item of manufacture viz. BOPP Films falling under CTH No. 39 20 20.

**Item No. 53.17: Requests for change of name/transfer of equity**

**(i) Request of M/s. Karle Infra Projects Private Limited for changing its name to M/s. Karle Infra Private Limited**

The Board was informed that the request from M/s. Karle Infra Projects Private Limited was that of change of name to M/s. Karle Infra Private Limited and there is no change in the shareholding of the company. The Board, after deliberations, granted approval to the request of M/s. Karle Infra Projects Private Limited for changing its name to M/s. Karle Infra Private Limited.

**(ii) Request of M/s. DLF Ackruti Infoparks (Pune) Limited for transfer of formal approval granted for development of sector specific SEZ for IT/ITES at Rajiv Gandhi Infotech Park, Hinjewadi, Pune, Maharashtra, to Ackruti City Magnum Limited**

DC SEEPZ SEZ informed that some clarifications have been sought from the developer in the matter. The request was, therefore, deferred.

**(iii) Request of M/s. Pune Embassy Projects Private Limited (PEPPL) for changing the share holding pattern of the company**

The Board after deliberations approved the request of M/s. Pune Embassy Projects Private Limited for changing the share holding pattern of the company as under:-

S. No.	Name	Shareholding percentage
1	Embassy Property Development Private Limited (EPDL)	100.00%

The approval is, however, subject to the following conditions:-

- (i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered developer entity;
- (ii) Fulfillment of all eligibility criteria applicable to developers, including security clearances etc., by the altered developer entity and its constituents;
- (iii) Applicability of and compliance with all Revenue / Company Affairs /SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- (iv) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT) CBDT, Department of Revenue.
- (v) The assessing officer under the Income Tax Act, 1961, shall have the right to assess the taxability of the amount arising out of the transfer of equity.
- (vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.

**(iv) Request of M/s. Manyata Promoters Private Limited for changing the share holding pattern of the company**

The Board after deliberations approved the request of M/s. Manyata Promoters Private Limited for changing the share holding pattern of the company as under:-

<b>S. No.</b>	<b>Name</b>	<b>Shareholding percentage</b>
1	Reddy Veeranna	27.00
2.	R Suguna	0.26
3.	Pune Dynasty Projects Private Limited (PDPPL)	35.77
4.	BRE Mauritius Investments Limited (BRE)	36.97
	<b>Total</b>	<b>100.00</b>

The approval is, however, subject to the following conditions:-

- (i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered developer entity;
- (ii) Fulfillment of all eligibility criteria applicable to developers, including security clearances etc., by the altered developer entity and its constituents;
- (iii) Applicability of and compliance with all Revenue / Company Affairs /SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- (iv) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT) CBDT, Department of Revenue.
- (v) The assessing officer under the Income Tax Act, 1961, shall have the right to assess the taxability of the amount arising out of the transfer of equity.
- (vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.

**(v) Request of M/s. Rassai Properties & Industries Limited for changing its name to M/s. Beneficent Knowledge Parks and Properties Limited**

The Board noted that in its meeting on 24<sup>th</sup> January, 2012 the developer was granted approval for transfer of 50% shares to M/s. Excelestar Ventures 1 LLC and now the request is for changing the name of the developer. The Board, after deliberations approved the request of M/s. Rassai Properties & Industries Limited for changing its name to M/s. Beneficent Knowledge Parks and Properties Limited.

**(vi) Request of M/s. INC GVK Bio Private Limited, a unit in IT/ITES SEZ at Gurgaon being developed by M/s. DLF Cyber City Developers Limited, for change of name and entrepreneurship.**

The Board after deliberations approved the request of M/s. INC GVK Bio Private Limited for changing the share holding pattern of the company as under:-

<b>Name of shareholder</b>	<b>Percentage of total equity</b>
INC Research LLC	99.99%
Kendle NC LLC	00.01%

The approval is, however, subject to the following conditions:-



- (i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered unit entity;
- (ii) Fulfillment of all eligibility criteria applicable to unit by the altered developer entity and its constituents;
- (iii) Applicability of and compliance with all Revenue / Company Affairs /SEBI etc. rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- (iv) Full financial details relating to the transfer of equity shall be furnished immediately to the Member (IT) CBDT, Department of Revenue.
- (v) The assessing officer under the Income Tax Act, 1961, shall have the right to assess the taxability of the amount arising out of the transfer of equity.
- (vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.

**(vii) Request of M/s. Bavaria Poly Private Limited, a unit in FSEZ for change of name.**

DC, FSEZ informed the Board that the unit has requested for change of name from M/s. Bavaria Poly Private Limited to M/s. Kalpena Industries Limited, in pursuance of the Hon'ble Calcutta High Court order dated 28.07.2011 and as per the scheme of Amalgamation effective with effect from 1<sup>st</sup> April, 2010. DoR however sought certain clarifications related to transfer of LOP. The Board, therefore, deferred the request and sought a report from DC, FSEZ, after examining the above issue, for further consideration of the Board.

**Item No. 53.18: Requests for reconsideration of the decisions of BoA**

**(i) Request for reconsideration of the decision of BoA regarding grant of co-developer status to M/s. SGS India Private Limited and M/s. Basix Academy for Building Lifelong Employability (B-ABLE in the non-processing (as against their request for setting up such facility in the processing area)**

The Board considered the justification furnished by the developer. DC, MEPZ informed the Board that SEZ is located at very remote area and allowing the co-developers to set up the facilities in the processing area for a period of 5 years is necessary for the development of the SEZ which is one of its kind in the country. DC also informed that the proposed facilities are located near the gate of the SEZ and it may not be difficult to re-locate these facilities in the non-processing area after a period of 5 years. The Board noted that the co-developers have undertaken to:-

- (i) buy only capital and initial set up items in a duty and tax free manner
- (ii) keep separate books of revenue for receipts from DTA and SEZ units
- (iii) not claim any I-T holiday for DTA revenues
- (iv) carry out DTA billing with applicable Service Tax
- (v) Bring in all consumables only after payment of applicable duties and taxes, till such time that testing of DTA samples is carried on.

The Board after deliberations approved the request of M/s. SGS India Private Limited and M/s. Basix Academy for Building Lifelong Employability (B-ABLE), the co-developers

for setting up the facilities in the processing area of the SEZ for a period of 5 years subject to the conditions (i) to (v) stated above.

**(ii) Request of M/s. Shankar Packaging Limited, a unit in M/s. Dahej SEZ Limited, Gujarat for re-consideration of the decision of the BoA rejecting its request for extension of LoP beyond 31<sup>st</sup> December 2010**

The Board considered the justification furnished by the developer and did not find any merit in the same for reconsideration its earlier decision of rejecting the request of the unit for extension of LoP beyond 31<sup>st</sup> December, 2010.

**(iii) Request of M/s. Ascendant Estates Private Limited for reconsideration of the decision of the BoA rejecting its request for grant extension of formal approval granted for setting up of sector specific SEZ for IT/ITES at Bondsi, Tehsil, Sohna, District Gurgaon, Haryana, beyond 5<sup>th</sup> November 2011**

The Board considered the justification furnished by the developer and after deliberations extended the validity of the formal approval up to 5<sup>th</sup> November, 2012 within which the developer shall have to take sufficient steps towards implementation of the project.

**(iv) Request of M/s. ONGC Petro additions Limited (OPaL) a unit in Dahej SEZ for reconsideration of decision of BoA rejecting its request for establishing a Training Academy in the processing area**

The Board considered the justification furnished by the unit and the fact that the unit has refunded all the tax benefits availed in r/o construction of a guest house and barrack for security personnel in the processing area. The Board also noted that the petrochemical complex being set up by PSU based JV with an investment of around 19500 crore is India's largest of its kind. The Board, therefore, after deliberations approved the request of OPaL for converting the existing guest house in the processing area in to an in-house training academy. The Board also directed that this decision shall not be treated as a precedent.

**Item No. 53.19: Appeals before BoA**

**(i) Appeal of M/s. Weyenberg Resources (India) Private Limited, a unit in FTWZ being developed by M/s. Arshiya International Limited at Panvel, Mumbai against rejection of its request for including other value added services as authorized activity**

The appellant was heard by the Board. The appellant explained to the Board that it was in the business of supplying various lengths of wire ropes for which it was carrying out storage and warehousing of wire ropes in large lengths/rolls. As various lengths are required by different various clients it was necessary that activities such as measuring, cutting, annealing, clamping and fixing of loops etc to different lengths of wires was also carried out in addition to trading and warehousing activity. The applicant also informed the Board that the above value added activities do not fall under the definition of manufacturing as the nature of the final product even after carrying out the value added services remains the same. The Board, after deliberations, allowed the appeal and remanded the appeal back to UAC for reconsideration of its decision.

**(ii) Appeal of M/s. Sterling Vinnyl Additives LLP, a unit in Dahej SEZ, against cancellation of its LoP**

The appellant was heard by the Board. The appellant explained to the Board that the company is now serious towards implementation of the project and it may be allowed further extension to enable them to implement the project. The Board, after deliberations, allowed the appeal and extended the LoP of the unit for a period of six months from the date of the BoA meeting i.e. up to 5<sup>th</sup> January, 2013.

**(iii) Appeal of M/s. Nitin Fire Protection Industries Limited, a unit in FTWZ being developed by M/s. Arshiya International Limited at Panvel, Mumbai against rejection of its request for including certain value added services as authorized activity**

The appellant was heard by the Board. The appellant explained to the Board that justification for permitting the following for value added services:-

- (i) Testing of Cylinders
- (ii) Filling of Liquid Gas (fire fighting chemical) from the Tank container through filling machine into the Empty Extinguishers
- (iii) Weight measurement of filled Extinguisher through Weighing Machine
- (iv) Fixing of necessary fittings and caps to extinguisher and inspection of cylinders by themselves or by other agencies before dispatch.

Since the unit is in a Free Trade Warehousing Zone, the Board, after deliberations, **deferred the appeal**, to examine, in detail the issue of permitting such activities in a FTWZ in light of the provisions of SEZ Act/Rules.

**(iv) Appeal of M/s. Vishay Precision Transducers India Private Limited, a unit in SIPCOT Hi-Tech Industrial Growth centre SEZ at Tamil Nadu, against rejection of its request for undertaking repair of the load cells manufactured by overseas Group companies and sending the repaired load cells back to DTA**

The appellant was heard by the Board. The appellant clarified to the Board that it intends to send only those repaired load cells to DTA, which have already been sold in India by its overseas Group companies (including parent company/the erstwhile DTA unit in the associated company). The Board, after deliberations, allowed the appeal and remanded the appeal back to UAC for reconsideration of its decision.

**Decisions on Supplementary Agenda**

**Item No.53.20: Draft Policy on Plastics recycling units in SEZs**

The Board ratified the decision of extending the validity of LoP of the plastic re-processing units up to 30<sup>th</sup> September, 2012, pending finalization of policy for plastic recycling units.

**Item No.53.21: Request for co-developer**

**(i) Request of M/s. GIFT Power Company Limited for co-developer in the sector specific SEZ for Multi Services at villages Ratanpur and Phirozpur, District Gandhinagar, Gujarat, being developed by M/s. GIFT SEZ Limited**

After deliberations, the Board **approved** the request of M/s. GIFT Power Company Limited for becoming a co-developer in the above mentioned SEZ, for power distribution

within the SEZ area and operation and maintenance of infrastructure facilities and equipments required for power distribution within the SEZ area, in accordance with the co-developer agreement entered into with the developer.

**Item No. 53.22: Requests for Authorized Operations**

**(i) Request of M/s. ASF Insignia SEZ Private Limited for authorized operations in the sector specific SEZ for IT/ITES at Gurgaon, Haryana**

The Board noted that the developer has made the following request:-

- (i) Enhancement in electricity capacity (*already approved by BoA*) from 25 MW (Total 25 MW, 22 MW in Processing area and 3 MW in Non-Processing area) to 42 MW (Total 42 MW, 26 MW in processing area and 16 MW in Non-Processing area).
- (ii) Construction of 37500 sqm of IT/ITES office space

Board after, deliberations, approved the request for enhancement of electrical capacity from 25 MW (Total 25 MW, 22 MW in Processing area and 3 MW in Non-Processing area) to 42 MW (Total 26 MW, 22 MW in processing area and 16 MW in Non-Processing area).

However the request for construction of 37500 sqm of IT/ITES office space in the non-processing area was **deferred** by BoA as the DoR observed that there is no apparent justification for IT/ITES office space in the non-processing area of an IT/ITES SEZ as the same is liable to be commercially exploited by entities outside the SEZ. The Board also observed that the non-processing area is to accommodate infrastructural facilities for supporting the units in the processing area. DoR sought further clarification on the matter before it could be approved by the BoA. The Board, therefore, deferred the request and sought a report from DC, NSEZ on the nature of the authorized operations requested by the developer after examining all the above issues, for further consideration of the Board.

**Item No. 53.23: Request for increase/decrease in area**

**(viii) Request of M/s Fab City SPV (India) Private Limited for de-notification of a portion of land in the sector specific SEZ for manufacturing and developing semiconductor facility alongwith a FTWZ at Raviryal/Srinagar villages, Maheswaram Mandal, Ranga Reddy District, Andhra Pradesh**

After deliberation, the Board decided to **approve** the request of M/s. Fab City SPV (India) Private Limited for de-notification of 175.50 hectares from the SEZ thereby making the total area of the SEZ as 259.36 hectares. The approval is also subject to the contiguity of the SEZ being maintained and the DC's certificate that the developer has refunded all the tax/duty benefits availed under SEZ Act in respect of the area to be de-notified.

**Item No. 53.24: Request for change /broad-banding of sector**

**(i) Request of Andhra Pradesh Industrial Infrastructure Corporation Limited for change of sector of the notified sector specific SEZ at Adibatla village, Ibrahimpatnam Mandal, Ranga Reddy District, Andhra Pradesh from “Aerospace and Precision Engineering Industries” to “Precision Engineering”**

The Board after deliberations, approved the request for change of the sector of the SEZ from “Aerospace and Precision Engineering Industries” to “Precision Engineering”

**Item No. 53.25: Request for de-notification**

**(i) Request of M/s. Espire Infrastructure Corporation Limited for de-notification of the sector specific SEZ for IT/ITES at 12/1, Sector-27D, Industrial Area, Mathura Road, Faridabad, Haryana, notified over an area of 10.4043 hectares**

After deliberations, the Board **approved** the request of M/s. Espire Infrastructure Corporation Limited for de-notification of the sector specific SEZ for IT/ITES at 12/1, Sector-27D, Industrial Area, Mathura road, Faridabad, Haryana, notified over an area of 10.4043 hectares, subject to DC’s certificate that the developer has refunded all the tax/duty benefits availed under SEZ Act/Rules.

**Item No.53.26: Request for extension of validity of formal approvals beyond 5<sup>th</sup> year**

**(i) Request of M/s. Unitech Realty Projects Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Tikri, Gurgaon, Haryana, beyond 29<sup>th</sup> July 2012 (beyond 5<sup>th</sup> year)**

The Board after deliberations extended the validity of the formal approval up to 29<sup>th</sup> July, 2013.

**Item No. 53.27: Request for extension of LoP of units beyond 4<sup>th</sup> year**

**(i) Request of M/s. Roop Telesonic Ultrasonix Limited, a unit in Electronics SEZ at Gandhinagar, Gujarat for extension of LoP beyond 15.05.2012 (beyond 4<sup>th</sup> year)**

The Board, after deliberations, extended the LoP of the unit up to 15<sup>th</sup> May, 2013. The Board also directed that the unit may not be granted further extension.

**Item No. 53.28: Request for change of name/transfer of equity**

**(v) Request for change of name of the developer of IT/ITES SEZ at Pune, Maharashtra from M/s. DLF Ackruti Info Parks (Pune) Limited to M/s. Quadron Business Park Limited**

The Board noted that in its meeting held on 19<sup>th</sup> September, 2011 the developer was granted approval for sale of shares of the company to a foreign investor and now the request is for change of name of the developer. The Board, after deliberations, granted approval to the request of M/s. DLF Ackruti Info Parks (Pune) Limited for changing its name to M/s. Quadron Business Park Limited.

**Item No. 53.29: Requests of M/s. Sameer Industries, a unit in KASEZ for re-consideration of the decision of the BoA rejecting its request for further extension of LoP beyond 31.10.2010**

DC, KASEZ sought deferment of this item. Accordingly, the request was deferred.

**Item No. 53.30: Appeal before BoA**

**(ii) Appeal of M/s. Shrenuj & Company Limited (Trading Division), a unit in SEEPZ SEZ**

The appellant was heard by the Board. The Board observed that sending out the cut & polished diamonds (which is a finished product) to an established International Gem Testing and Grading Laboratories in DTA or abroad cannot be construed as sub-contracting. Board therefore observed that the UAC's order rejecting the request of the unit was in error to the extent of identifying the activity as sub-contracting. The Board, after deliberations remanded the appeal back to UAC for reconsideration of its decision.

**Decision on Table Agenda**

**Item No.53.31: Request for co-developer**

**(i) Request of M/s. Hinduja Realty Ventures Limited for co-developer in the sector specific SEZ for IT/ITES/BPO/Electronic Hardware at villages Kattigenahalli and Venkatala, Hobli Yelahanka, District Bangalore, Karnataka, being developed by M/s. Gulf Oil Corporation Limited**

After deliberations, the Board **approved** the request of M/s. Hinduja Realty Ventures Limited for becoming a co-developer in the above mentioned SEZ, for development, construction & maintenance of entire SEZ including all basic and other infrastructure in accordance with the co-developer agreement entered into with the developer.

The meeting ended with a vote of thanks to the Chair.

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**Annexure - 1**

**List of Participants for the Meeting of the Board of Approval for Special Economic Zones held on 6<sup>th</sup> July, 2012 under the Chairmanship of Commerce Secretary, Department of Commerce**

1. Shri S. R. Rao, Chairman BOA & Secretary, Department of Commerce.
2. Smt. Ruchira Pant, Director General (DG), Department of Revenue, Ministry of Finance
3. Ms. Deepshikha Sharma, Deputy Secretary (ITA 1), CBDT, Department of Revenue, Ministry of Finance
4. Ms. Surabhi Sharma, Under Secretary, (ITA 1), CBDT, Department of Revenue, Ministry of Finance
5. Shri A.K. Pujari, DGFT, Director General of Foreign Trade
6. Shri Vivek Ranjan, Additional Director, Department of Revenue, Ministry of Finance
7. Dr. L. B. Singhal, Joint DGFT, Director General of Foreign Trade
8. Shri U.K.S. Chauhan, Resident Commissioner, Government of Kerala, New Delhi
9. Shri G. Manjunath Gouda, Resident Director, Karnataka Udyog Mitra Karnataka Bhavan – 3, Khelgaon Marg, New Delhi
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12. Shri Pradeep Kumar, Additional Resident Commissioner, Government of Maharashtra
13. Shri S.D. Sharma, Additional Resident/Investment Commissioner, Government of Uttarakhand
14. Shri O.P. Kapoor, Joint DG, EPCES
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1. Shri Sanjeev Nandwani, Development Commissioner, Falta, Kolkata
2. Shri Vijay N. Shewale, Development Commissioner, Surat SEZ, Surat
3. Shri Mahendra Jain, Development Commissioner, NMSEZ and Indiabulls SEZ
4. Shri S. Kishore, Development Commissioner, APSEZ
5. Shri K.L. Sharma, Development Commissioner, Sterling SEZ, Gujarat
6. Smt. Lata Shukla, Development Commissioner, Mundra SEZ
7. Shri Anil Bamba, Development Commissioner, Sricity SEZ
8. Shri CPS Bakshi, Development Commissioner, Noida SEZ, Uttar Pradesh
9. Shri. S.N. Patil, Joint Development Commissioner, Dahej SEZ
10. Shri A.K. Rathore, Joint Development Commissioner, ISEZ, Indore, Madhya Pradesh
11. Shri P.S. Raman, Deputy Development Commissioner, SEEPZ SEZ

**LIST OF PARTICIPANTS OF DEPARTMENT OF COMMERCE**

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13. Shri Kabiraj Sabar, Under Secretary, Department of Commerce
14. Shri S.S. Kumar, Under Secretary, Department of Commerce
15. Shri Achint Kumar, Section Officer, Department of Commerce
16. Shri R.K. Dutta, Section Officer, Department of Commerce