

No. K-43014(22)/9/2021-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Udyog Bhawan, New Delhi
Dated the 3rd August, 2021

OFFICE MEMORANDUM

Subject: Minutes of the 105th Meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) held on 29th July, 2021 at 4.00 P.M -reg.

Please find enclosed herewith Minutes of the 105th meeting of the Board of Approval for SEZs held on 29th July, 2021 under the Chairmanship of Shri B.V.R. Subrahmanyam, Secretary, Department of Commerce for information and necessary action.

2. The Development Commissioners are requested to kindly take necessary action on the directions of BoA requiring follow up action on their part.



(Ashish Kumar Sinha)

Under Secretary to the Government of India

Tel: 2306 2496

Email: ashishprakash.sinha@nic.in

To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Shri Anil Agarwal, Additional Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), UdyogBhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, NirmanBhavan, 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 (Fax: 23092569)
13. Joint Secretary (C&W), Ministry of Defence, Fax: 23015444, South Block, New Delhi.
14. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi - 110003 (Fax: 24363577)

15. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, ShastriBhavan, 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, ShastriBhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, VikasBhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, UdyogBhavan, New Delhi.
21. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi – 110 001 (Fax: 223329770)
22. Dr.RupaChanda, 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, 4th 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, AtladraPadra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, UdyogBhawan, 9th 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, VikasSaudha, Bangalore – 560001. (Fax: 080-22259870)
44. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
45. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
46. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
47. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
48. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).

49. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
50. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
51. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
52. Government of Punjab, Principal Secretary Department of Industry & Commerce UdyogBhawan), Sector -17, Chandigarh- 160017.
53. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
54. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneshwar – 751001 (Fax: 0671-536819/2406299).
55. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), VallabhBhavan, Bhopal (Fax: 0755-2559974)
56. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
57. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
58. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
59. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
60. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

Copy to: PPS to CS / Consultant to AS (SK) / PPS to JS (AK)/ PPS to DS (SNS).

**Minutes of the 105th meeting of the Board of Approval for SEZs
held on 29th July, 2021**

The One Hundred and Fifth (105th) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 29th July, 2021 under the chairmanship of Shri B.V.R Subrahmanyam, Secretary, Department of Commerce, at 4.00 P.M. in Room No. 47, Udyog Bhawan, New Delhi. The list of participants is annexed (Annexure-1).

105.1 Ratification of the minutes of the 104th meeting of the Board of Approval held on 28.05.2021.

The Board, ratified the minutes of the 104th meeting of the BoA held on 28th May, 2021.

105.2 Request for extension of validity of formal approval of developer (two proposals)

105.2(i) Request of M/s. Mikado Realtors Pvt. Ltd. for further extension of the validity of formal approval, granted for setting up of IT/ITES SEZ at Village Behrampur, Gurgaon (Haryana) beyond 29.10.2021.

The Board, after deliberations, approved extension of the validity of formal approval up to 29th October, 2022.

105.2(ii) Proposal of M/s State Industries Promotion Corporation of Tamil Nadu Ltd. (SIPCOT) Industrial Park, Bargur for extension of validity of LoA in respect of Multi Sector SEZ for granite processing at Bargur, Uthangarai & Pochampalli Taluk, Krishnagiri District, Tamil Nadu.

The Board, after deliberations, approved extension of the validity of formal approval up to 10th March, 2022.

105.2(iii) It was noted that the agenda item pertained to the request for extension of validity of LoA of a unit and was inadvertently listed under the current section. The same has been accordingly placed under the relevant heading as item no. 105.3(iv).

105.3 Request for extension of LoA of the units (four proposals)

105.3(i) Request of M/s. Knitpro International (Unit-III) in Mahindra World City (Jaipur) Ltd., Multiproduct SEZ at Village- Kalwara, Tehsil-Sanganer, Jaipur (Rajasthan) for third extension of Letter of Approval (LOA) for a further period of one year i.e. upto 07.03.2022.

The Board, after deliberations, approved extension of the validity of LoA up to 7th March, 2022.

105.3(ii) Request of M/s Shankar Soya Concepts in Indore SEZ for extension of LoA beyond 30.06.2021 for a further period up to 29.11.2021.

The Board, after deliberations, approved extension of the validity of LoA up to 29th November, 2021.



105.3(iii) Request of M/s. CTR Manufacturing Industries Ltd. located at Plot No. AL 25 & AL 26, Five Star Industrial Area, Shendra, Aurangabad for extension of validity period of LoA for setting up SEZ unit beyond four years up to 18.07.2022.

The Board, after deliberations, approved extension of the validity of LoA up to 18th July, 2022.

105.3(iv) Request of M/s. Nissi Engineering Solutions Pvt. Ltd, a unit in AMRL Hi Tech City Ltd. Multi Product SEZ, Nanguneri, Tirunelveli District, Tamil Nadu for extension of Letter of Approval (LOA) from 01.08.2021 to 31.07.2022.

The Board, after deliberations, approved extension of the validity of LoA up to 31st July, 2022.

105.4 Change of name, shareholding pattern, merger/demerger etc. (seven proposals)

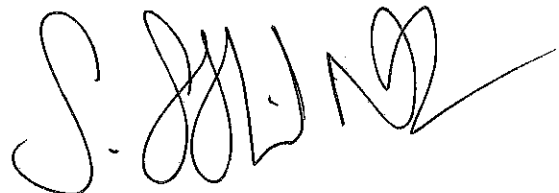
105.4(i) Request for change of name by M/s. Media Systems India Soft Solutions Pvt. Ltd., a Co-developer in Infoparks Kerala SEZ, Brahmapuram PO, Puthencruz, Ernakulam District, Kerala from M/s Media Systems India Soft Solutions Private Limited to M/s Sunya Ek Cyber Park Private Limited.

The Board, after deliberations, approved the proposal for change of name from M/s Media Systems India Soft Solutions Private Limited to M/s Sunya Ek Cyber Park Private Limited with the following conditions:-

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

105.4(ii) Request of M/s Bayline Infocity Limited, developer for taking on record the change of shareholding pattern and the appointment of new Directors of the Developer.

The Board noted that the matter was deferred by the Board earlier in its 102nd and 104th meetings held on 06.01.2021 and 28.05.2021 respectively as the individual investors had raised an objection to the proposed change in shareholding pattern and filed a petition before the NCLT, Chennai Bench challenging the same. The matter was sub-judice. Now, vide NCLT order dated 11.06.2021, the petition stands dismissed as withdrawn.



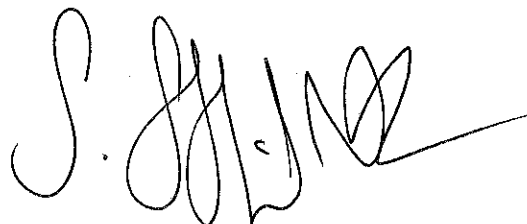
The Board, after deliberations, approved the proposal for change of shareholding pattern and for the appointment of new Directors in the Board subject to approval by relevant statutory body and legal compliances with the following conditions:-

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

105.4(iii) Proposal of M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd., co-developer of M/s Gurgaon Infospace Limited IT/ITES SEZ at Village Dundahera, Sector – 21, Gurugram (Haryana) for change in shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change in shareholding pattern of the company subject to approval by relevant statutory body with the following conditions:-

- i. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered co-developer entity;
- ii. Fulfilment of all eligibility criteria applicable to co-developer, including security clearances etc., by the altered co-developer entity and its constituents;
- iii. Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii. The co-developer shall furnish details of PAN and jurisdictional assessing officer of the co-developer to CBDT.



105.4(iv) Request of M/s. Anomalous Infra Private Limited (co-developer) at Arshiya Limited-FTWZ, Panvel, Raigad for change in shareholding pattern of the company.

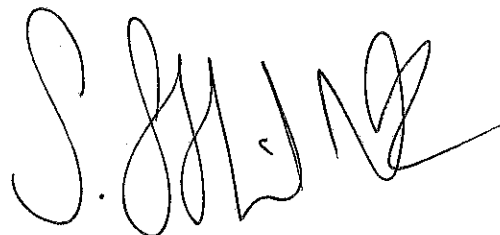
The Board, after deliberations, approved the proposal for change in shareholding pattern of the company subject to approval by relevant statutory body with the following conditions:-

- i. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered co-developer entity;
- ii. Fulfilment of all eligibility criteria applicable to co-developer, including security clearances etc., by the altered co-developer entity and its constituents;
- iii. Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii. The co-developer shall furnish details of PAN and jurisdictional assessing officer of the co-developer to CBDT.

105.4(v) Proposal of M/s. Seaview Developers Pvt. Ltd., Developer of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (U.P.) for approval of proposed changes in shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change of shareholding pattern of the company subject to approval by relevant statutory body with the following conditions:-

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



105.4(vi) Proposal of M/s. Sak Synergy Realty Private Limited, Co-developer of ASF Insignia SEZ Private Limited IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana) for change in shareholding pattern of the company.

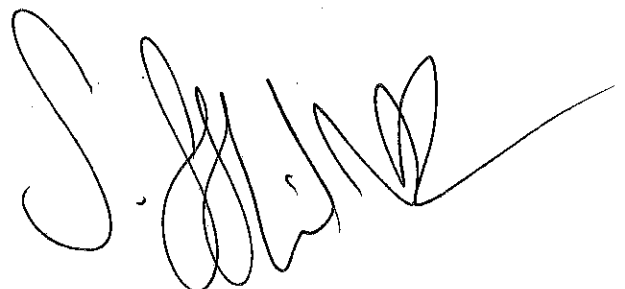
The Board, after deliberations, approved the proposal for change in shareholding pattern of the company subject to approval by relevant statutory body with the following conditions:-

- i. Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered co-developer entity;
- ii. Fulfilment of all eligibility criteria applicable to co-developer, including security clearances etc., by the altered co-developer entity and its constituents;
- iii. Applicability of and compliance with all relevant rules of Revenue/Company Affairs/SEBI etc., which regulate issues like capital gains, equity change, transfer, taxability etc.
- iv. Full financial details relating to change in equity/merger, demerger, amalgamation or transfer in ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v. The Assessing Officer shall have the right to assess the taxability of the gain/loss arising out of the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi. The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii. The co-developer shall furnish details of PAN and jurisdictional assessing officer of the co-developer to CBDT.

105.4(vii) Request of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer of IT/ITES SEZ at Village-Tikri, Sector-48, Gurugram (Haryana) for approval of proposed changes in shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change of shareholding pattern of the company subject to approval by relevant statutory body with the following conditions:-

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



105.5 Procurement of restricted items from DTA (eleven proposals)

105.5(i) Permission for procurement of sand, a restricted item, from Domestic Tariff Area by M/s. Arima Minerals & Metals Pvt. Ltd., VSEZ.

The proposal from DC, VSEZ for approval for procurement of 200 MT sand by the unit namely, M/s Arima Minerals & Metals Pvt. Ltd. for undertaking civil works was placed before the Board of Approval.

The Board, after deliberations, approved the proposal in terms of proviso under Rule 27(1) of the SEZ Rules, 2006 subject to the condition that it should be ensured that the allowed item is actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(ii) Ratification of permission for procurement of sand, a restricted item from Domestic Tariff Area granted to M/s. Kusalava International Ltd., VSEZ.

The proposal from DC, VSEZ for ratification of approval granted by DC office to M/s Kusalava International Ltd. to procure sand of a quantity of 100 MT on 06.07.2021 for constructing compound wall, internal CC Road and repair work in their premises was placed before the BoA.

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted items viz. sand, soil etc. subject to the condition that it should be ensured that the allowed item is actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(iii) Ratification of permission granted to M/s Sustain Properties Pvt. Ltd. developer of IT/ITES SEZ located at Knowledge City, Raidurg Village, Serilingampally Mandal, Ranga Reddy District, Telangana for procurement of sand/soil.

The proposal from DC, VSEZ for ratification of approval granted by DC office to M/s Sustain Properties Pvt. Ltd. to procure the following items by the developer on 29.06.2021 for carrying out construction and development of SEZ building was placed before the BoA:

Sl. No.	Name of item	Quantity	Value (in Rs)
1	Backfilling Earth/soil	22000 cu.m.	77,00,000
2	Crusher sand	2,500 MT	17,00,000
3	River sand	3,793 MT	1,06,21,520

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted items viz. sand, soil etc. subject to the condition that it should be ensured that the allowed items are actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(iv) Procurement of sand by Kandla SEZ units and ratification of approval granted under delegation of powers granted to Development Commissioner.

The proposal from DC, KASEZ for ratification of approval granted by the DC office for procurement of following items was placed before the BoA:

Sr. No.	Name of the Unit	Materials permitted	Quantity Permitted	Date of approval
1.	Renew Plastics	Sand	3 dumpers	28.05.2021
2.	Prasar Enterprises (Unit-II)	Sand	1 tractor	04.06.2021
3.	IshaImpex	Sand	3 dumpers	04.06.2021

4.	Presto Industries (Exports)	Sand	1 dumper	04.06.2021
5.	S. R. Warehousing & Trading Co.	Sand	1 truck	04.06.2021
6.	Kandla Polyplast (India) Pvt. Ltd.	Sand	3 dumpers	16.06.2021
7.	Shri Guru Shipping & Logistics	Sand	150 cubic meter	29.06.2021
8.	Shreeji Exports	Sand	300 MT	29.06.2021
9.	Euro India Cylinders Ltd.	Sand	20 MT	29.06.2021

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted item viz. sand subject to the condition that it should be ensured that the allowed items are actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(v) Proposal for procurement of restricted items by M/s Godrej & Boyce Mfg. Co. Ltd., a unit in Dahej SEZ for infrastructure development & repairing facility in terms of Rule 27 of SEZ Rules 2006.

The proposal from DC, Dahej SEZ for ratification of approval granted by DC office to M/s Godrej & Boyce Mfg. Co. Ltd. to procure the following items for setting up and repairing of infrastructure facilities was placed before the BoA:

Description	Estimated Quantity
Sand (including sand used for RMC)	14426 MT
Stone (including stone used for RMC, Road WMM & Bitumen carpet)	30005 MT
Granite	09 MT

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted items viz. sand, soil etc. subject to the condition that it should be ensured that the allowed items are actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(vi) Procurement of sand/soil by units of GIDC, EPSEZ, Gandhinagar and GIDC Ahmedabad Apparel Park SEZ, Ahmedabad and ratification of approval granted under delegation of powers granted to DC.

The proposal from DC, KASEZ for ratification of approval granted by the DC office for procurement of following items was placed before the BoA:

Sl. No.	Name of the unit	Material	Quantity	Date of approval
1	M/s Omni Lens Pvt. Ltd. SEZ, EPSEZ, Gandhinagar	Sand (HS Code 25051020) Soil (HSN Code 25059000)	300 Tonnes 500 Metric Tonnes	09.06.2021
2	M/s ET Elastomer Technik (I) Pvt. Ltd., EPSEZ, Gandhinagar	Sand (HSN Code 25051020) Soil (HSN Code 25059000)	1000 Tonnes 1000 Tonnes	19.06.2021
3	M/s IntraAction Electronics, EPSEZ, Gandhinagar	Filtered Sand (HSN Code 25051020) Simple Sand (HSN Code 25051020)	2000 Tonnes 2000 Tonnes	30.06.2021

		Black Soil (HSN Code 25059000)	2000 Tonnes	
		Yellow Soil (HSN Code 25059000)	1500 Tonnes	
4	M/s Worldwide Safety Pvt. Ltd., AAP SEZ, Ahmedabad	Aggregate (HSN Code 25051020)	195 cu.mt.	28.06.2021
		Sand (HSN Code 25051020)	750 cu.mt.	
5	M/s Worldwide Safety Pvt. Ltd. (Unit-II), AAP SEZ, Ahmedabad	Aggregate (HSN Code 25051020)	195 cu.mt.	07.07.2021
		Sand (HSN Code 25051020)	750 cu.mt.	
		Filling Sand (HSN Code 25051020)	1630 cu.mt.	
		Murram (HSN Code 25059000)	1846 cu.mt.	

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted items viz. sand, soil etc. subject to the condition that it should be ensured that the allowed items are actually used in the SEZs and all the environmental and other relevant regulations are complied with.

105.5(vii) Proposal of M/s. Sarveshwar Logistics Services Private Limited located at JNPT SEZ for approval of sand required for their authorized operations.

The proposal from DC, SEEPZ SEZ for ratification of approval granted by the DC office to M/s Sarveshwar Logistics Services Private Limited for procurement of following items was placed before the BoA:

Sl. No.	Item	Quantity (cu.m.)
1	River sand	2500
2	Crusher Sand (Grit Powder)	1750

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted item viz. sand subject to the condition that it should be ensured that the allowed items are actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(viii) Request of M/s. Roma Builders Pvt. Ltd, Developer of an IT/ITES SEZ at Hiranandani Estate Off. Ghodbundar Road, Village Kevesar, Thane for approval of sand procurement for construction activity as per default authorized operations.

The proposal from DC, SEEPZ SEZ for ratification of approval granted to M/s Roma Builders Pvt. Ltd. for procurement of 80 cu.m. of sand for construction activity was placed before the Board of Approval.

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted item viz. sand subject to the condition that it should be ensured that the allowed item is actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(ix) Request of M/s. Larsen & Toubro Infotech Limited, developer of IT/ITES SEZ at Plot no.EL-200 (Part), TTC Industrial Area, Village Mahape, Navi Mumbai for approval of procurement of Crusher Sand bearing HSN Code (25171090) required for their various construction activity as per default authorized operations.

The proposal from DC, SEEPZ SEZ for ratification of approval granted to M/s Larsen & Toubro Infotech Limited for procurement of 17000 MT of crusher sand for construction activity was placed before the Board of Approval.

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted item viz. sand subject to the condition that it should be ensured that the allowed item is actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(x) Proposal of M/s. Nhava Sheva Business Park Private Limited (Co-Developer) located at JNPT SEZ for approval of procurement of sand required for their authorized operations.

The proposal from DC, SEEPZ SEZ for ratification of approval granted to M/s NhavaSheva Business Park Private Limited for procurement of 67443 units of sand i.e. Coarse Sand/Crusher Sand for their authorized operations was placed before the Board of Approval.

The Board, after deliberations, decided to ratify the approval granted by the Development Commissioner under DoC's instruction dated 18.05.2020 for procurement of restricted item viz. sand subject to the condition that it should be ensured that the allowed item is actually used in the SEZ and all the environmental and other relevant regulations are complied with.

105.5(xi) Proposal of M/s Laxmi Ideal Interiors for procurement of 'Mother of Pearl' as raw material in respect of its unit located in the Multi-Product SEZ of M/s Mahindra World City (Jaipur) Ltd. at Village Kalwara, Jhai, Bhamboriya, Bagru Khurd &Newta, Tehsil-Sananer, Distt. Jaipur, Rajasthan.

The Board noted that fourth proviso under Rule 27 (1) of the SEZ Rules, provides for supply of raw material (restricted) to SEZ unit for undertaking a manufacturing operation except refrigeration, cutting, polishing and blending with the prior approval of BoA. The issue that the proposed manufacturing activity of the unit involved cutting and grinding was raised.

The Board, after deliberations, decided to defer the proposal with the directions to DC, NSEZ to examine the activity proposed by the unit and submit a report.

105.6 Request for co-developer status (four proposals)

105.6(i) Request of M/s. Fulcrum Worldwide Software Pvt. Ltd. for approval as a Co-Developer in the MIDC IT/ITES SEZ at Plot no. 23/4, Rajiv Gandhi Infotech Park, Hinjewadi, Phase-III, Pune.

The Board, after deliberations, approved the proposal of M/s. Fulcrum Worldwide Software Pvt. Ltd. for co-developer status for the purpose of construction of all type of buildings in processing area, operation and maintenance of infrastructure and leasing of floors to SEZ units and all other authorized operations over an area of 0.60 hectares (6000 sq. mtr) in accordance with the co-developer



agreement dated 11.10.2019 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules provided that the lease period shall be in accordance with DoC's Instruction No. 98 dated 29.08.2019.

105.6(ii) Request of M/s. Infinit Infratech LLP., for approval as a Co-Developer in Plot No. 13/4, MIDC-IT/ITES SEZ, Rajiv Gandhi Infotech Park, Hinjewadi, Phase-III, Pune.

DC, SEEPZ informed the Board that the LoA of the unit stands lapsed. The unit did not execute even BLUT and hence, neither any transaction nor any construction activity happened. DoR noted that it is not clear from the proposal if the unit has remitted all the dues payable at the time of exit.

The Board, after deliberations, decided to defer the proposal and directed the DC to confirm the status of dues and exit of the unit in writing.

105.6(iii) Request of M/s. Arshiya Panvel FTWZ Services Pvt. Ltd. for Co-developer status in the Free Trade and Warehousing Zone of M/s. Arshiya Ltd. FTWZ at Sai Village, Panvel Taluka, District Raigad, Maharashtra.

The Board, after deliberations, approved the proposal of M/s. Arshiya Panvel FTWZ Services Pvt. Ltd. for co-developer status for operation and maintenance of one warehouse i.e. WH-03 over an area of 5.5083 acres for six years in accordance with the co-developer agreement entered into with the developer and existing co-developer on 19.05.2021 subject to standard terms and conditions as per the SEZ Act and Rules provided that the lease period shall be in accordance with DoC's Instruction No. 98 dated 29.08.2019.

105.6(iv) Proposal of M/s. Unrivalled Infrastructure Pvt. Ltd. for approval of Co-Developer status in the Free Trade and Warehousing Zone of M/s. Arshiya Ltd. FTWZ at Sai Village, Panvel Taluka, District Raigad, Maharashtra.

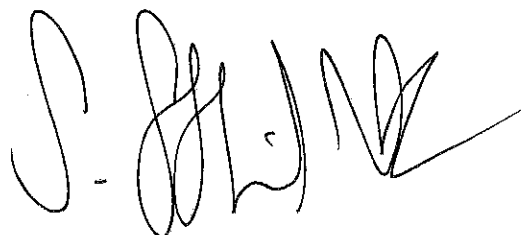
The Board, after deliberations, approved the proposal of M/s. Unrivalled Infrastructure Pvt. Ltd. for co-developer status for construction, operation, maintenance and leasing of one warehouse (WH-02) over an area of 2.69 Ha in accordance with the co-developer agreement dated 12.03.2021 entered into with the developer subject to standard terms and conditions as per the SEZ Act and Rules provided that the lease period shall be in accordance with DoC's Instruction No. 98 dated 29.08.2019.

105.7 Miscellaneous cases (two proposals)

105.7(i) Permission for setting up of Indian Regional Office of New Development Bank at GIFT IFSCSEZ, Gandhinagar.

The Board noted that the Department of Commerce, vide notification no. GSR 424(E) dated 16.06.2021, had inserted Rule 21A in the SEZ Rules, 2006, inter-alia, allowing a multilateral agency to set up their local or regional office in the IFSC as a unit. As per the said notification, notwithstanding anything contained under the Rules, the BoA may exempt such units from any provisions of these Rules including provisions relating to positive NFE earning or filing of APR or such other exemption, based on the recommendations of the DC.

Based on the request from IRO, DC, GIFT City SEZ had recommended to exempt the IRO from certain provisions of SEZ Rules as per the following table:-



Sr. No.	Items for exemption	Specific Act/Rule provisions from which exemption is sought
1	Information related to Bank Account, PAN, IEC Number	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>
2	Payment of application fee	<i>Under Rule-17 of the SEZ Rules, 2006 (Form-F – Application)</i>
3	Annual Performance Report	<i>Under Rule-22 of the SEZ Rules, 2006</i>
4	Details related to Net Foreign Exchange Earning	<i>Under Rule-53 of the SEZ Rules, 2006</i>
5	Details of equity including foreign investment	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>
6	Directors details	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>
7	Details of items of manufacture/service activity	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>
8	Details of investment, source of finance & material and input required	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>
9	Details related to infrastructure (space, water, power etc.)	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>
10	Details of employment	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>
11	Details of marketing collaboration and industrial license	<i>Under Rule-17 & 18 of the SEZ Rules, 2006 (Form-F – Application)</i>

The Department of Revenue flagged their reservations on exemptions sought by the unit for several compliances under the SEZ law which are otherwise mandatory for all the units in SEZ.

The Board, after deliberations, decided to approve the proposal with the condition that the Department of Revenue may re-examine their views and highlight their concerns, if any, after due consultation with the Department of Economic Affairs (DEA) on or before 09.08.2021. In case, no comments in this regard is received from the DoR by 09.08.2021, the aforesaid conditional approval would be treated as a regular approval.

105.7(ii) Proposal of M/s Mission Pharma Logistics India Pvt. Ltd., KASEZ for export of "Restricted items" under Trading Activity after procuring the same from DTA.

The Board noted that vide Notification No. 07/2015-20 dated 01.06.2021 ITC, (HS) Export Policy-Schedule 2 has been amended whereby "Amphotericin B Injection" has been revised as "Restricted for Export". Further, DC, KASEZ did not recommend the proposal.

The Board, after deliberations, decided to reject the proposal.

105.8 Industrial License (One proposal)

105.8(i) Application of M/s Reliance Defence Ltd., an SEZ unit under Mihan SEZ for Industrial License under IDR Act, 1951.

The Board, after deliberations, decided to defer the proposal for clarity on Standard Operating Procedure and safeguards for such a sensitive activity and directed for further examination w.r.t. the procedure followed by DPIIT for such licensing outside the SEZs.

105.9 Appeal (One appeal)

105.9(i) Appeal dated 29.06.2021 filed by M/s Indian Heritage Perfumers under Rule 55 of the SEZ Rules, 2006 against the decision of Approval Committee which had unanimously decided not to renew the LoA for 2nd block.

The Board noted that the appeal is time barred as per Rule 56 of the SEZ Rules, 2006. However, the Board decided to condone the delay and consider the case on merits. Accordingly, the Board heard the appellant.

The Board noted that the unit has made an export of Rs.70 lakhs in the past five year block and was NFE positive. The appellant informed that they have already invested approximately an amount of Rs. 1 crore and assured that the unit can revive within a period of one month and would generate employment for 8-15 persons. The unit has orders from Dubai and Jeddah and their stocks are ready. They shall commence export within a period of three months and are expecting to achieve an annual turnover of approx. Rs. 5 crore.

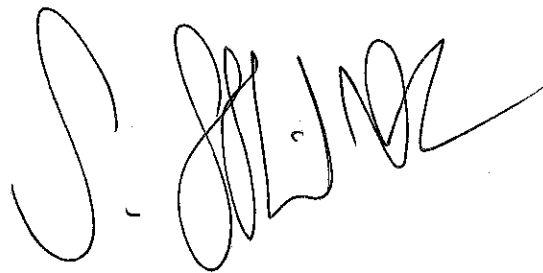
The Board, after deliberations, decided to allow the appeal and restore the LoA of the appellant.

Decision on Supplementary Agenda

105.10 Miscellaneous Cases (One proposal)

105.10 (i) Proposal for grant of in-principle approval to initiate the process of allotment of space in SDF-VIII in SEEPZ SEZ.

The Board noted that the earlier observations of the BoA were in light of the appeals filed by the G&J units which were rejected by the Board. As consideration of proposals for setting up of unit in SEZ in terms of Rule 18 of the SEZ Rules and allotment of space to a unit falls within the purview of the UAC, the Board decided to remand the matter to UAC.

A handwritten signature in black ink, appearing to be 'S. J. W. R.', is written in a cursive style across the lower middle of the page.

List of Participants for the Meeting of the Board of Approval for Special Economic Zones held on 29th July, 2021 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri B.V.R. Subrahmanyam, Chairman, BoA & Commerce Secretary, Department of Commerce.
2. Shri S. Kishore, Additional Secretary, Department of Commerce.
3. Shri Amit Yadav, DG, DGFT.
4. Shri Amitabh Kumar, Joint Secretary, Department of Commerce.
5. Shri A. Bipin Menon, Development Commissioner, Noida SEZ.
6. Shri Senthil Nathan S, Director, Department of Commerce.

List of participants connected via Video Conferencing.

1. Shri Rajeev Arora, Senior Development Commissioner, Sterling SEZ.
2. Dr. Amiya Chandra, Development Commissioner, Adani Ports & SEZ, Mundra.
3. Shri Shanmuga Sundram, Development Commissioner, MEPZ.
4. Shri D.V. Swamy, Development Commissioner, CSEZ.
5. Shri A. Rama Mohan Reddy, Development Commissioner, Visakhapatnam SEZ.
6. Shri R. Muthuraj, Development Commissioner, GIFT IFSC SEZ & Dahej SEZ
7. Shri D. Anandan, Development Commissioner, Sri City SEZ.
8. Shri Akash Taneja, Development Commissioner, Kandla SEZ.
9. Shri S. Jagannathan, Development Commissioner, SEEPZ SEZ.
10. Shri Virendra Singh, Development Commissioner, Surat SEZ, Gujarat.
11. Shri B.K. Panda, Development Commissioner, Falta SEZ.
12. Shri S.K. Bansal, Development Commissioner, Indore SEZ.
13. Shri V. Suman, Development Commissioner, Mihan SEZ.
14. Shri C.P.S. Chauhan, Joint Development Commissioner, SEEPZ- SEZ.
15. Shri Praveen Chandra, Joint Development Commissioner, Pune Cluster SEZ.
16. Shri Naveen Kushalappa, Joint Development Commissioner, CSEZ.
17. Shri Ram Chander Sankhla, Pr.ADG, DGEP, M/o Finance.
18. Shri Saroj Kumar Behera, Additional Director, DGEP.
19. Dr. Prasanna V. Salian, Deputy Secretary, Department of Economic Affairs.
20. Shri U. C. Shukla, Director, MSME.
21. Director, ITA, CBDT.
22. Dr. Sumit Garg, Deputy Secretary, Department of Pharmaceuticals.
23. Shri O.P. Sharma, Industrial Advisor, Department of Chemicals & Petrochemicals.
24. Shri Lal Chand Dabaria, Assistant Legal Adviser, Department of Legal Affairs.
25. Shri Bahadur Singh, Assistant Legislative Counsel, Legislative Department.
26. Smt. Vidhyawati, Under Secretary, Legislative Department.
27. Ms. B. K. Sethi, Under Secretary, DPIIT.
28. Shri Nitin Gupta, DDC, NSEZ.
29. Shri Rajesh Kumar, DDC, NSEZ.
30. Representative of Industries Department, Govt. of Haryana.

