### Agenda for the 61<sup>st</sup> meeting of the Board of Approval to be held on 17<sup>th</sup> January, 2014, in the Room No. 47, Udyog Bhawan

Item No. 61.1: Proposals for setting up of SEZs

S. No	Name of the Developer	Location	Sector	Area (in ha)	Land Possession	SGR*	Status of application
(i)	M/s. Venkatesh Coke & Power Ltd.	Athipattu, Nandiambakkam and Puludivakkam villages, Ponneri Taluk, Thiruvallur District, Tamil Nadu	FTWZ	48.56	Yes**	Yes	New

<sup>\*</sup>State Government Recommendation

State Government has recommended the proposal for according "In-principle approval" subject to the condition that it does not imply or taken to imply or assure that the State Government will offer its poromboke lands, which is processed separately by the Revenue Department of the State Government.

\*\* Developer has acquired the land. However, it is not contiguous as about 10.255 Ha of Government poromboke land is falling between the land owned by the company. The company has applied to the State Government for allotment of the land in favour of them by way of exchange/lease/sale. The approval of the State Government is awaited.

\*\*\* Issue of contiguity and other related issues shall be considered at the time of Formal Approval.

DC MEPZ has recommended the proposal for in-principal approval, as the alienation of Government poromboke land and relocation of TNEB HT lines passing through the proposed FTWZ area is necessary for establishing contiguity of the proposed FTWZ.

The request of the developer is submitted for consideration of BoA.

#### Item No.61.2: Requests for co-developer

(i) Request of M/s. Swarnim DahejSpring Desalination Pvt. Ltd. for co-developer in the Multi Product SEZ at Vagra, District Bharuch, Gujarat, being developed by M/s. Dahej SEZ Ltd.

The SEZ was notified on 20<sup>th</sup> December, 2006 over an area of 1732.55.34 hectares.

M/s. Swarnim DahejSpring Desalination Pvt. Ltd. has submitted a proposal for becoming a co-developer in the aforesaid SEZ to develop, operate and maintain desalination plant of 336 MLD capacity for supply of desalinated water to developer, co-developer, SEZ unit, over an area of 60 hectares.

Co-developer agreement dated 22<sup>nd</sup> March, 2012 entered into with the developer has been provided. The developer has allotted Plot No. Z-84/2 (60 Ha) for the proposed project. The proposed investment for the project is Rs. 3000 crores. The co-developer agreement dated 22.03.2012 requires revision with reference to the allotted plot area. The revised co-developer agreement has not been provided.

DC Dahej has recommended the proposal for in-principle approval by the Board of Approval, subject to furnishing of 1) fresh co-developer agreement; and 2) draft lease agreement for the land/plot area in the SEZ, both between the developer (DSL), and the proposed co-developer.

The request of the co-developer is submitted for consideration of BoA.

(ii) Request of M/s. Japson Estates Pvt. Limited for co-developer in the sector specific SEZ for IT/ITES at Manikonda Village, Rajendra Nagar Mandal, Ranga Reddy District, Andhra Pradesh, being developed by M/s. Lanco Hills Technology Park Pvt. Limited

The above mentioned SEZ stands notified over an area of 12.43 hectares.

M/s. Japson Estates Pvt. Limited has submitted a proposal for becoming a codeveloper in the aforesaid SEZ for developing infrastructure like flooring, interiors, fitouts and other facilities related to IT industry in part of the new building over an area of 0.66 hectares.

Co-developer agreement dated 25<sup>th</sup> November, 2013 entered into with the developer has been provided. Draft Lease Deed proposed to be executed has also been provided. Lease period is 33 years. Lease rent is fixed at Rs. 1 lakhs per month for the entire property.

DC VSEZ has recommended the proposal.

The request of the co-developer is submitted for consideration of BoA.

(iii) Request of M/s. DRSS Solar Power Private Limited for co-developer in the sector specific SEZ for Pharmaceuticals & APIs at Devunipalavalsa Village, Ranasthalam Mandal, Srikakulam District, Andhra Pradesh, being developed by M/s. Dr. Reddy's Laboratories Limited

The SEZ was notified on 11<sup>th</sup> November, 2009 over an area of 100 hectares.

M/s. DRSS Solar Power Private Limited, a Special Purpose Vehicle (SPV), is a joint venture between Dr. Reddy's Laboratories Limited and M/s. SS Solar Power Pvt. Limited.

M/s. DRSS Solar Power Private Limited has submitted a proposal for becoming a codeveloper in the aforesaid SEZ, over an area of 22,901 sqm, to set up Photovoltaic Solar Power Panels/Plant on the roof tops of six building blocks in the SEZ and the power generated will be supplied for manufacturing facilities in the SEZ.

Co-developer agreement dated 12<sup>th</sup> November, 2013 entered into with the developer has been provided. Lease deed dated 30<sup>th</sup> October, 2013 has also been provided. Lease period is 5 years. Lease rent is fixed at Rs. 1000 per year for the entire premises.

DC VSEZ has recommended the proposal.

The request of the co-developer is submitted for consideration of BoA.

(iv) Request of M/s. Okaya Infocom Private Limited for co-developer in the sector specific SEZ for IT/ITES at Viswanathapuram village, Hosur Taluk, Krishnagiri District, Tamil Nadu, being developed by Electronics Corporation of Tamil Nadu Ltd.

The above mentioned SEZ stands notified over an area of 70.01 hectares.

M/s Okaya Infocom Private Limited has submitted a proposal for becoming a co-developer in the aforesaid SEZ for providing infrastructure facilities for the purpose, to operate and maintain IT/ITES, to provide uninterrupted Power Supply, Central Air Conditioning and other facilities over an area of 10 acres.

Co-developer agreement dated 5<sup>th</sup> November, 2012 entered into with the developer has been provided. Lease Deed dated 5<sup>th</sup> November, 2012 has also been provided. Lease period is 99 years. Lease rent is fixed at Rs. 1/- per year. An amount of Rs. 6.377 crores has been paid to the developer which is refundable after forfeiting an amount of 5% per year subject to a minimum deduction of 15% and a maximum of 85%.

DC MEPZ has recommended the proposal.

The request of the co-developer is submitted for consideration of BoA.

(v) Request of M/s. HBS Amenity and Management Consultancy LLP for codeveloper in the sector specific SEZ for Pharmaceuticals at Village Panoli, Taluka Ankleshwar, District Bharuch, Gujarat, being developed by M/s. HBS Pharma SEZ Pvt. Ltd. (formerly JBSEZ Pvt. Ltd.)

The above mentioned SEZ stands notified on 09.01.2009 over an area of 125.04 hectares for setting up sector specific SEZ for Pharmaceuticals. The developer has completed the boundary wall, Administrative block, internal roads, pipeline network for gas, water, effluent, etc.

M/s. HBS Amenity and Management Consultancy LLP has submitted a proposal for becoming a co-developer in the aforesaid SEZ for undertaking services in SEZ, for development, maintenance and repair of infrastructure at site including security, fire protection system, water treatment, storm drainage & sewage disposal, HVAC systems, landscaping & water bodies, housekeeping services, transport, PMC services, access control & monitoring, road network, commercial or industrial construction, advertising & marketing and other consultancy services, over entire area of 125.04 hectares.

LLP Agreement between M/s HBS City Private Limited and Mr. Kavyanna Shah s/o Mr. Mahendra Shah of Mumbai has been provided. Draft Co-developer agreement entered into with the developer has been provided.

DC KASEZ has recommended the proposal.

The request of the co-developer is submitted for consideration of BoA.

(vi) Request of M/s. GSPC LNG Ltd. for co-developer in the multi product SEZ at Mundra, Kutch, Gujart, being developed by M/s. Adani Port and Special Economic Zone Ltd alongwith specific authorized operations.

The case of M/s GSPC LNG Ltd. was considered in the BoA meeting held on 08.11.2013, wherein it was decided that the matter be decided after examination on file by DoC.

DGEP has now requested to take up the proposal of the co-developer in the next meeting of the BoA for further discussions.

The case is, accordingly, placed before the BoA for consideration.

#### Item No. 61.3: Requests for extension of validity of formal approvals

BoA in its meeting held on  $14^{\rm th}$  September, 2012, examining similar cases observed as under: -

"The Board advised the Development Commissioners to recommend the requests for extension of formal approval beyond 5<sup>th</sup> year and onwards only after satisfying that the developer has taken sufficient steps towards operationalisation of the project and further extension is based on justifiable reasons. Board also observed that extensions may not be granted as a matter of routine unless some progress has been made on ground by the developers. The Board, therefore, after deliberations, extended the validity of the formal approval to the requests for extensions beyond fifth years for a period of one year and those beyond sixth year for a period of 6 months from the date of expiry of last extension".

(i) Request of M/s. Dr. Reddy's Laboratories Ltd. for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Pharmaceuticals at Devunipalavalasa Village, Ranasthalam Mandal, Srikakulam District, Andhra Pradesh, beyond 26<sup>th</sup> February 2014

Formal approval to the developer was granted on  $26^{th}$  February, 2009. The SEZ stands notified as on date. The developer has been granted two extensions validity period of which is upto  $26^{th}$  February, 2014.

The developer has requested for further extension so as to implement the project.

The developer has made following investments/plans.

- (i) Investment of Rs. 150 crores have been made for creation of required infrastructure facilities in the project
- (ii) Two units of their own group have been set up in the SEZ and are likely to commence production during the next fiscal.

DC VSEZ has recommended the request for its consideration by BoA for a period of one year.

(ii) Request of M/s. Tata Consultancy Services Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Adibatla Village, Ibrahimpatnam Mandal, Ranga Reddy District, Andhra Pradesh, beyond 3<sup>rd</sup> February, 2014

Formal approval to the developer was granted on  $4^{th}$  February, 2008. The SEZ stands notified as on date. The developer has been granted three extensions validity period of which is upto  $3^{rd}$  February, 2014.

The developer has requested for further extension so as to implement the project.

The developer has made following investments/plans.

- (i) Investment of Rs. 416.63 crores on the project
- (ii) Application for LoA to one unit is also under consideration of the Approval Committee.

DC VSEZ has recommended the request for its consideration by BoA for a period of one year.

The request of the developer is accordingly placed before BoA for its consideration.

(iii) Request for further extension of LoA from Gujarat Industrial Development Corporation (GIDC) for setting up an IT/ITES SEZ at Gandhinagar-Sarkhej, Highway, Gandhinagar, Gujarat, beyond 6<sup>th</sup> January 2014

Formal approval to the developer was granted on 7<sup>th</sup> January, 2008. The SEZ stands notified as on date. The developer has been granted three extensions of the formal approval, the validity of which was up to 6<sup>th</sup> January, 2014.

The developer vide his letter dated  $10^{th}$  December, 2013 has sought for further extension of his LoA beyond  $6^{th}$  January, 2014 due to various factors like few takers for SEZ unit, imposition of MAT and 11 KV power line passing above the allotted plots in SEZ wherein the units have requested for shifting of the same and the matter is pending with the Govt. of Gujarat.

The developer has informed that it has completed boundary wall, all basic infrastructure like internal roads, street light and storm water drainage system, water distribution network, electric power supply. UAC has approved four cases of the units, wherein LoA was issued to the applicants.

The developer has made total investment of Rs. 24.66 crores on land and Rs. 16.49 crores on other infrastructure work.

The developer proposes to complete the project by 6<sup>th</sup> January, 2015.

DC KASEZ has recommended the proposal for further extension by one year.

## (iv) Request for further extension of LoA from M/s. Cognizant Technology Solutions India Pvt. Limited for setting up an IT/ITES SEZ at Adibatla Village, Ibrahimpatnam Mandal, Ranga Reddy District, Andhra Pradesh beyond 6<sup>th</sup> January, 2014

Formal approval to the developer was granted on  $7^{th}$  January, 2008. The SEZ stands notified as on date. The developer has been granted three extensions validity period of which is upto  $6^{th}$  January, 2014.

The developer has requested for further extension so as to implement the project.

The developer has stated that they have entered into a contract on turnkey basis with M/s. Larsen and Toubro Limited for construction of campus in the Adibatla SEZ. They have commenced preliminary construction activities and they anticipate rapid progress in construction in ensuring months. The construction of the compound wall was completed during the year 2012 and the said land had undergone re-orientation towards the end of the year 2012 and they anticipate rapid progress in construction in ensuring months.

DC VSEZ has recommended the request for its consideration by BoA for a period of one year.

The request of the developer is accordingly placed before BoA for its consideration.

## (v) Request for further extension of LoA from M/s Nagaland Industrial Development Corporation Limited, for setting up a sector specific SEZ for Agro and Food Processing at Dimapur, Nagaland, beyond 11<sup>th</sup> October, 2013

Formal approval to the developer was granted on 12<sup>th</sup> October, 2007. The SEZ stands notified as on date. The developer has been granted three extensions of the formal approval, the validity of which was up to 11<sup>th</sup> October, 2013.

The developer has requested for further extension so as to implement the project.

Status of implementation of the project:

(i)	Site Development for industrial plots	100%
(ii)	Boundary walls	100%
(iii)	Administrative Block	100%
(iv)	Guest House	100%
(v)	Electrification	80%
(vi)	Internal roads	100%
(vii)	Water pipes	75%
(viii)	Water treatment plant, C.E.T.P, Cold Storage	<b>Under Progress</b>
(ix)	Residential block	100%
(x)	Factory shed and standard design factory	100%

DC FSEZ has recommended the proposal for further extension by one year as it is a Government of Nagaland promoted SEZ.

(vi) 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 11<sup>th</sup> December 2013

The developer was granted formal approval for setting up the above mentioned SEZ, over an area of 3 hectares vide LoA dated 16<sup>th</sup> June 2006. The above mentioned SEZ was notified on 17<sup>th</sup> April 2007 over an area of 3.34 hectares. The developer has already been granted five extensions. The validity of the last extension is up to 11<sup>th</sup> December, 2013.

The developer has stated that the Master Plan and Zoning Plan of the SEZ have already been approved by UAC. However, certified copy of zoning plan is still awaited from DTCP, Haryana due to a pending case of the developer for payment of EDC/IDC. As such there is no effective work on the ground.

DC NSEZ has forwarded the proposal for consideration by BoA.

The request is placed before BoA for consideration.

(vii) 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 Village Hinjewadi & Mann, Taluka - Mulshi, Pune, Maharashtra, beyond 27<sup>th</sup> August 2013

Formal approval to the developer was granted on 28<sup>th</sup> August, 2006. The SEZ stands notified as on date. The developer has been granted four extensions validity period of which is upto 27<sup>th</sup> August, 2013.

The developer has stated that demand for space in IT/ITES and Hardware is less due to impact and effect of global slowdown and changes in tax regime and also they are going through financial crunch due to non availability of funds from banks.

The developer has made following investments/plans.

- (iii) Investment in land Rs. 3027.386 Lakhs (for notified area)
- (iv) Investment in development of infrastructure Rs. 6014.41 Lakhs
- (v) Construction of boundary wall is in progress and completed up to 55% approximately
- (vi) Incubation centre admeasuring 23,000 sqft. is under construction and completed up to 50% approximately.
- (vii) Construction of building is in progress and completed up to 20% approximately
- (viii) The SEZ can become operational within one year.

DC SEEPZ has recommended the request for its consideration by BoA for a period of one year.

(viii) Request of M/s. Newfound Properties and Leasing Private Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at Juinagar, District Thane, Maharashtra, beyond 20<sup>th</sup> August 2012

Formal approval to the developer was granted on  $21^{st}$  August, 2006. The SEZ stands notified as on date. The developer has been granted three extensions validity period of which is upto  $20^{th}$  August, 2012.

The developer has stated that they have initiated the construction work for 3 building and the actual expense incurred for the project aggregate around Rs. 81.15 crores. They have further stated that the project was delayed due to the following reasons:-

- (i) Enormous undulations on the plot and heavy quarrying activity on the eastern side of the plot.
- (ii) Non-co-operation on certain maters by the Land Authority (MIDC) and Local Governing Body (NMMC).
- (iii) Global economy environmental has not been conducive for green field project in the past couple of years

The developer has made following investments/plans.

- (i) Investment in land is Rs. 40.95 crores
- (ii) Investment in infrastructure Rs. 40.45 crores including capitalization of borrowing cost of Rs. 13.35 crores
- (iii) SEZ would be operation within a period of 15-18 months from the extended date of formal approval.

DC SEEPZ has recommended the request for its consideration by BoA for  $4^{th}$  and  $5^{th}$  extension up to 02.05.2014.

The request of the developer is accordingly placed before BoA for its consideration.

(ix) Request of M/s. Balaji Infra Projects Limited for further extension of the validity period of formal approval, granted for setting up of a port based multi product SEZ inclusive of FTWZ, at Dighi Port, District Raigad, Maharashtra, beyond 22<sup>nd</sup> October 2012

Formal approval to the developer was granted on 23<sup>rd</sup> October, 2006. The SEZ is yet to be notified. The developer has been granted three extensions validity period of which was upto 22<sup>nd</sup> October, 2012.

The developer has submitted the documents for notification of the SEZ as per revised requirements of minimum land area for setting up of the SEZ for land area of 69.12.94 Ha. The developer is in possession of the land.

The developer has stated that once extension is granted and notification issued financial closure will be achieved within three quarters. The overall project implementation shall be completed within 24 months.

The developer has stated that Dighi Port is the first green port development in Maharashtra of which SEZ/FTWZ is an integral part. The aggregate investment up to 31.10.2013 in the Dighi Port project is approximately Rs. 2000 crores. The developer have recently operationalised Dighi Port and handled approx. 4 million tons of cargo till date.

DC SEEPZ has recommended the request for its consideration by BoA for  $4^{th}$  and  $5^{th}$  extension up to 27.08.2014.

The request of the developer is accordingly placed before BoA for its consideration.

(x) Request of M/s. International Biotech Park Limited for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Biotechnology at Hinjewadi, District Pune, Maharashtra, beyond 24<sup>th</sup> October 2012

Formal approval to the developer was granted on  $25^{th}$  October, 2006. The SEZ stands notified as on date. The developer has been granted three extensions validity period of which was upto  $24^{th}$  October, 2012.

The developer has requested for further extension so as to implement the project.

The developer has submitted the following reasons for delay:-

- (i) Severe financial crunch following the global economic slowdown.
- (ii) Confusion and non-clarity in MIDC rules pertaining to global FSI and open RG areas.
- (iii) Negative market sentiment regarding provisions of Direct Tax Code.

The developer has made following investments/plans.

- (i) Investment in land is Rs. 5.8 crores
- (ii) Investment on infrastructure Rs. 1 crores.
- (iii) They propose to develop the project in two phases.

DC SEEPZ has recommended the request for its consideration by BoA for  $4^{th}$  and  $5^{th}$  extension up to 24.10.2014.

The request of the developer is accordingly placed before BoA for its consideration.

(xi) Request of M/s. G.P. Realtors 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 Behrampur, District Gurgaon, Haryana, beyond 13<sup>th</sup> November 2013

The developer was granted formal approval for setting up the above mentioned SEZ, vide LoA dated 14<sup>th</sup> November 2006. The SEZ stands notified as on date. The developer has already been granted four extensions. The validity of the last extension was up to 13<sup>th</sup> November, 2013.

The developer has requested for further extension so as to implement the project.

The developer has informed that they managed to get Environment Clearance in September, 2013, after 2.5 years delay from the Haryana Government.

The developer has made following investments/plans.

- (i) Investment in land, building design, statutory levies and site improvements is Rs. 175 crores
- (ii) Master plan and zonal plan approved.
- (iii) Building plan approved.
- (iv) Construction to start by December, 2014

DC NSEZ has recommended the request for its consideration by BoA for one year.

The request of the developer is accordingly placed before BoA for its consideration.

(xii) Request of M/s. Ansal IT City & Parks Ltd. for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for IT/ITES at TZ-06, Tech Zone, Gr. Noida, Uttar Pradesh beyond 11<sup>th</sup> December, 2013

The developer was granted formal approval for setting up the above mentioned SEZ, vide LoA dated 7<sup>th</sup> April, 2006. The SEZ stands notified as on date. The developer has already been granted five extensions. The validity of the last extension was up to 11<sup>th</sup> December, 2013.

The developer has requested for further extension so as to implement the project.

The developer has made following investments/plans.

- (i) Investment in land, infrastructure and construction Rs. 101.01 crores
- (ii) Infrastructure under stages of final development.
- (iii) UAC has approved four units in the SEZ.

DC NSEZ has recommended the case for further extension of one year up to 10.12.2014.

The request is placed before BoA for consideration.

(xiii) Request of M/s. Adityapur Industrial Area Development Authority for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Automobiles/Auto Components at Adityapur, Jharkhand, beyond 13<sup>th</sup> December 2013

The developer was granted formal approval for setting up the above mentioned SEZ, vide LoA dated 14<sup>th</sup> June, 2006. The SEZ stands notified over an area of 36.4218 ha. The developer has already been granted three yearly and two half yearly extensions. The validity of the last extension was up to 13<sup>th</sup> December, 2013.

The developer has requested for further extension stating that 54.18 acres of land is to be de-notified by MOEF and that the process of de-notification is at concluding stage in the Ministry after which the set up of SEZ will proceed.

DC FSEZ has recommended extension by one year as this is the only notified SEZ in Jharkhand and is promoted by Government of Jharkhand.

The request of the developer is placed before the BoA for consideration.

(xiv) Request of M/s. Kakinada SEZ Private Limited for further extension of the validity period of formal approval, granted for setting up of port based multi product SEZ at Kakinada, East Godavari District, Andhra Pradesh beyond 26<sup>th</sup> February, 2012 for a period of another 3 years

The developer was granted formal approval for setting up the above mentioned SEZ, vide LoA dated  $7^{th}$  April, 2006. The SEZ stands notified as on date. The developer has already been granted three extensions. The validity of the last extension was up to  $26^{th}$  February, 2012.

The developer has requested for further extension so as to implement the project.

The developer has informed that on account of several legal cases filed against them the development of the SEZ could not commence subsequent to the notification and that lasts of these petitions were dismissed by the Hon'ble Court of Andhra Pradesh in the months of September, 2012. Further, the views/recommendation of the Govt. of Andhra Pradesh for extension of formal approval for a further period was given only in the month of October, 2013. It is informed that they have invested an amount of Rs. 152.83 crores so far in the project and undertaken the activities of development and approval of the master plan, obtaining environmental clearances, infrastructure and utility provisions, undertaken various studies for business planning etc.

DC VSEZ has recommended the proposal for extension of Formal Approval by another three years i.e. upto 26.02.2015.

The request is placed before BoA for consideration.

(xv) Request of M/s. Frontier Lifeline Pvt. Ltd. for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Biotechnology at Edur Elavur Village, Thiruvallur District, Tamil Nadu, beyond 27<sup>th</sup> November, 2013

Formal approval to the developer was granted on 28<sup>th</sup> November, 2008. The SEZ stands notified as on date. The developer has been granted two extensions validity period of which is upto 27<sup>th</sup> November, 2013.

The developer has requested for further extension so as to implement the project.

The developer has made following investments/plans.

- (i) Infrastructure development work completed
- (ii) Boundary walls Completed
- (iii) Administrative Blocks (Research block, Training block, CSSD block) Civil Work, electrification, water pipelines, painting work completed.

- (iv) Conventional centre (Auditorium) Civil work Completed
- (v) Heating Ventilation Air-condition, Building Management System, Fire fighting systems and Sewage Treatment Plant / Water Treatment Plant activities are pending for commissioning

DC MEPZ has recommended the request for its consideration by BoA for a period of one year.

The request of the developer is accordingly placed before BoA for its consideration.

(xvi) Request of M/s. Nagarjuna Oil Corporation Ltd., for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Pharmaceuticals and Petroleum at Kayalattu Village, Cuddalore, Tamil Nadu, beyond 26<sup>th</sup> February 2012

The developer was issued formal letter of approval dated 27.02.2009. The three year validity period of the LoA expired on 27.02.2012 and was recommended for cancellation to DoC in the absence of application for extension in the prescribed form, from the developer. As per DoC's directions that another opportunity may be given to the developer to reconsider their SEZ proposal in view of MOC&I recent amendment to SEZ Rules dated 12.08.13, the developer was advised accordingly and the developer has submitted an application seeking extension of LoA upto December, 2017 for completion of their SEZ project.

The developer has further stated in their application that no activity has taken place in the proposed SEZ area so far and that the reason for the dealy in implementation of the SEZ project is the delay in commissioning of their refinery plant (which is outside the proposed SEZ area and on which their proposed SEZ for petrochemicals and petroleum is dependent on supply of input material). They have also stated that they had commenced their refinery project in 2009 with an investment of Rs. 6500 crores and that the commissioning of the refinery was severely affected by cyclone "Thane" in 2011, leading to delay in implementation of the refinery project and consequent delay in setting up of the SEZ project and meeting the time schedules. The developer has further stated that their refinery plant is 60% complete and likely to be commissioned by the end of December 2015 and the SEZ 2017 completed December, will be by i.e. two years commissioning/completion of their refinery plant.

#### DC's recommendation

In view of the fact that no activity has taken place in the SEZ after issue of LoA dated 27.02.2009 and the submission made by the developer that the SEZ project can be completed only by December 2017, which is too long a period to merit consideration without any developmental activity having taken place in the SEZ, it is recommended that the LoA be treated as lapsed as on 27.02.2012 and that the developer could be advised to apply afresh for formal LoA after completion of their refinery project and when they are better placed to implement their SEZ project.

#### Item No. 61.4: Requests for extension of LoP beyond 3<sup>rd</sup> Year onwards

(i) Request of M/s Dr. Reddy's Laboratories Limited - CTO, a unit in Dr. Reddy's Laboratories SEZ for manufacture of Pharmaceuticals & APIs at Devunipatavalsa village, Ranasthalam Mandal, Srikakulam District, Andhra Pradesh for extension of validity period of its LoP beyond 12<sup>th</sup> January, 2014

The above mentioned unit was granted LoP on 13<sup>th</sup> January, 2010 for manufacture of Pharmaceuticals & APIs for export. Thereafter the developer has been granted three extensions by DC VSEZ validity of which has expired on 12<sup>th</sup> January, 2014.

The unit has stated that they have completed all the works relating to the unit (plant & machinery). At present, trial and validation batches of some products are in progress. The stringent norms take more time for commercialization of the Pharma plant. The unit has expecting to commercialize three to four products in the first quarter of 2014-15.

The unit has invested an amount of Rs. 122 crores in the project and additionally an amount of Rs. 30 crores is likely to be invested on this project towards additional machinery.

DC VSEZ has recommended the request of extension of LoP for a period of one year.

The request is placed before BoA for its consideration.

(ii) Request of M/s. Amneal Life Sciences Pvt. Ltd., a unit in the sector specific SEZ for Pharmaceuticals being developed by M/s. Zydus Pharma SEZ at Ahmedabad, Gujarat for extension of Letter of Permission (LoP) beyond 4<sup>th</sup> April 2014

M/s. Amneal Life Sciences Pvt. Ltd., was granted LoP for setting up a unit in the above mentioned SEZ, vide LoP dated  $5^{th}$  April, 2010 for manufacture of various pharmaceuticals products. The unit has been granted three extensions by the O/o DC, KASEZ validity of which is up to  $4^{th}$  April, 2014.

The unit has requested for further extension of the validity of the LoP beyond  $4^{\rm th}$  April, 2014

The unit has invested Rs. 142.72 crores in the project out of which Rs. 52.20 crores is for construction of factory buildings and Rs. 80.04 crores is for plant and machinery etc.

The unit has started trial production and initiated the process of various regulatory approvals from various overseas agencies which could take another 20-24 months.

DC KASEZ has recommended the request of extension of LoP for a period of one year.

### (iii) Request of M/s. Zydus Technologies Ltd., a unit in the sector specific SEZ for Pharmaceuticals being developed by M/s. Zydus Pharma SEZ at Ahmedabad, Gujarat for extension of Letter of Permission (LoP) beyond 28<sup>th</sup> June 2014

M/s. Zydus Technologies Ltd., was granted LoP for setting up a unit in the above mentioned SEZ, vide LoP dated 29<sup>th</sup> June, 2009 for manufacture of various Transdermal patches (medical patches). The unit has been granted three extensions by the O/o DC, KASEZ and fourth extension by BoA validity of which is up to 28<sup>th</sup> June, 2014.

The unit has requested for further extension of the validity of the LoP beyond  $28^{\text{th}}$  June, 2014

The unit has invested Rs. 338.90 crores in the project out of which Rs. 53.43 crores for construction of factory building and installation of plant and machinery and Rs. 285.47 crores on product development up to September, 2013.

The unit has stated that Transdermal Patches being an extremely complex form of dosage for delivering the medicine to a human body, the regulations are becoming more stringent keeping in view the quality issues in many national and multinational companies. On account of the approval pending for the products developed, the units is unable to commence commercial production and it is expected that the same could take 5-7 years from issuance of LoA.

DC KASEZ has recommended the request of extension of LoP for a period of one year.

The request is placed before BoA for its consideration.

# (iv) Request of M/s. Cadila Healthcare Ltd., a unit in the sector specific SEZ for Pharmaceuticals being developed by M/s. Zydus Pharma SEZ at Ahmedabad, Gujarat for extension of Letter of Permission (LoP) beyond 21<sup>st</sup> February 2014

M/s. Cadila Healthcare Ltd., was granted LoP for setting up a unit in the above mentioned SEZ, vide LoP dated  $22^{nd}$  February, 2010 for manufacture of various pharmaceutical products. The unit has been granted three extensions by the O/o DC, KASEZ validity of which is up to  $21^{st}$  February, 2014.

The unit has requested for further extension of the validity of the LoP beyond 21<sup>st</sup> February, 2014

The unit has invested Rs. 45.51 crores for construction of factory building and installation of plant and machineries. They have also made an investment of Rs. 24.13 crores toward development of pharmaceutical products.

The unit has started trial production of their exhibit batches in their manufacturing premises for study purpose and approval of the respective Pharmaceutical Regulatory Authority of the country for export.

DC KASEZ has recommended the request of extension of LoP for a period of one year.

### (v) Request of M/s. Sajjan Specialty Ltd., a unit in Dahej SEZ for extension of Letter of Permission (LoP) beyond 8<sup>th</sup> November 2013

M/s. Sajjan Specialty Ltd., was granted LoP for setting up a unit in the above mentioned SEZ, vide LoP dated  $9^{th}$  November, 2010 for manufacture and export of various Organic Chemicals. The unit has been granted three extensions by the O/o DC, Dahej validity of which is up to  $8^{th}$  November, 2013.

The unit has requested for further extension of the validity of the LoP beyond  $8^{\text{th}}$  November, 2013

The unit has invested Rs. 9 crores for the project in SEZ, which includes land and other preliminary work. The project implementation schedule/timeline submitted by the unit is as under:-

(i) Completion of civil and structural works: January, 2015
 (ii) Erection and installation of plant & machinery: October, 2015
 (iii) Commissioning of the plant/production: January, 2016

DC has stated that the unit requires extension in validity of LoP for the fourth year from the BoA, in the absence of completion of two-thirds of activities including construction, as stipulated in terms of the second proviso of Rule 19(4) of the SEZ Rules, 2006. The unit could not commenced production within the time since they faced hardles and circumstances beyond their control to implement the approved project in time.

DC Dahej has recommended the request of extension of LoP for a period of one year.

The request is placed before BoA for its consideration.

(vi) Request of M/s. KSK Surya Photovoltaic Venture Private Limited, a unit in the sector specific SEZ for Semiconductors being developed by M/s. FAB City SPV (India) Private Limited at Raviryala village, Maheswaram Mandal, Ranga Reddy District, Andhra Pradesh, for extension of Letter of Permission (LOP) beyond 11<sup>th</sup> November 2013

M/s. KSK Surya Photovoltaic Venture Private Limited, was granted LoP for setting up a unit in the above mentioned SEZ, vide LoP dated 12.11.2008 for manufacture of Photovoltaic Cells. The unit has been granted two extensions by the O/o DC, VSEZ and the two extensions by BoA validity of which was up to 11.11.2013.

The unit has requested for further extension of the validity of the LoP beyond 11.11.2013.

The unit has invested Rs. 100 crores in the project.

DC VSEZ has recommended the request of extension of LoP for a period of one year.

### (vii) Request of M/s. Ipca Laboratories Limited, a unit Indore SEZ at Plot No. 1, Phase – II, Pithampur, District Dhar, Madhya Pradesh for extension of Letter of Permission (LoP)

M/s. Ipca Laboratories Ltd., a unit in Indore SEZ had been issued LoA dated 09.11.2004 for manufacturing of formulations of pharmaceuticals (tablets and capsules).

The unit has requested for extension of validity of LoA dated 09.11.2004 for a further period of 2 years and 14 days beyond the earlier declared date of commencement of commercial production to the revised date approved by the UAC under Rule 19(4) of SEZ Rules 2006. The subject LoA was issued in terms of the provisions of Chapter 7 of the then prevailing FTP i.e. prior to the enactment of the SEZ Act, 2005 and Rules framed there under and in terms of the condition of the LoA, the unit was required to implement the project and commence production within 3 years from the date of issue of LoA i.e. upto 08.11.2007. As per governing provisions, the validity of LoA could be extended upon receipt of application by the unit before the end of the validity period and in terms of the request submitted by the unit for further extension of the validity of LoA, the same was extended for a further period up to 24.11.2008 i.e. the date of commencement of production declared by the unit as per the conditions of the LoA.

M/s. Ipca Laboratories Ltd. filed an appeal before the BoA for SEZs for ex-post facto approval for extension of their LoA dated 09.11.2004 beyond the earlier declared date of commencement of commercial production under sub rule 4 of Rule 19 of SEZ Rules 2006 including re-consideration of date of commencement of commercial production against the decision of the UAC which was considered in the 59<sup>th</sup> BoA meeting held on 30.08.2013. The Board after deliberations, decided to remand the issue back to the UAC with directions to reconsider the matter after giving an opportunity to the unit to present all the facts of the case.

The request of the unit was taken up in the UAC on 18.11.2013 and approved the same for re-consideration of date of commencement of commercial production as 7.12.2010. With regards to extension of the LoA dated 9.11.2004 for the intervening period from 24.11.2008 to 7.12.2010, the same was also agreed in-principle by the Committee wherein the extension may be granted duly condoning the delay in terms of the provisions of Rule 19(4) of SEZ Rules, 2006 within the stipulated powers granted to the Competent Authority and to take up the matter before the Board of Approval for SEZs to extend the validity up to the actual date of production commenced by the unit, as the time period has already lapsed.

The present extension sought by the unit is up to 7.12.2010 which is beyond the power of the DC, since in terms of Rule 19, DC has the power to grant extension up to 3 years only beyond original validity, and in this case, the period recommended by the UAC exceeds 3 years.

DC has recommended that the request of the unit for approval of extension of validity of their LoA dated 9.11.2004 may be considered and the LoA may be extended for a further period of 2 years and 14 days beyond the earlier declared date of commencement of commercial production i.e. beyond 24.11.2008 i.e. to the revised date approved by the UAC i.e. up to 7.12.2010.

#### (viii) Request of M/s. Sameer Industries, a unit KASEZ for extension of Letter of Permission (LoP)

The unit has been issued LoA dated 23.09.1995 for "Recycled items for imported scrap such as MS Scrap, MH Scrap, CI Scrap, Copper-Brass-Aluminium and other minor metal scrap, and recycling of brass and copper dross". The unit was given permission for broad-banding for "Cleaving of rough diamonds" and "Processing of cereals, oils seeds and agro products" from time to time. The renewal of the LOA was due w.e.f. 01.11.2005 which was not considered for want of clearance from GPCB for consent and authorization. Gujarat Pollution Control Board issued the NOC on 24.10.2008.

In the 33rd meeting of the BOA held on 02.06.2009 the extension of LOA was granted for a period of five years viz, 31.10.2005 to 31.10.2010. Thus, actually the validity left for operation of the unit was only for the period between 02.06.2009 to 31.10.2010. The unit again applied for further extension on 30.11.2010 which was rejected by BoA in its 44th meeting held on 14.01.2011 on the ground that there was no activity during the last five years. It was also observed by the BOA that the unit was engaged in manufacturing of recycled items from imported scrap/old and used machinery items and decided that such units should be discouraged from operating in the SEZ.

Against the decision of the BOA the unit vide their letter dated 25.01.2011 have represented for reconsideration of the decision of the BOA. The main points raised by the unit were as under:

- (i) They have positive NFE in the last block year, in which they were operational.
- (ii) They have invested more than 260 lakhs in the zone which is lying idle.
- (iii)Gujarat Pollution Control Board issued their consent on 24.10.2008 and the LOA was renewed as per the decision of the BOA on 02.06.2009 up to 31.10.2010.
- (iv) There was a case of seizure of their goods effected by SIIB, Kandla Customs and thus they were not able to operate even after renewal of LOA. The said case has been settled now by the order issued by CESTAT and Customs has vacated the said seizure.
- (v) They will be providing employment to 350 people.

DC KASEZ has further stated that as per the letter dated 28.01.2009 addressed to the unit, the Central Pollution Control Board (CPCB) clarified that Mix metal scrap and other Non-ferrous metal scrap are not covered under the Schedule 4 of the HW(MH&TM) Rules, 2008 and hence registration for procuring and processing of these raw material is not required from CPCB and they are required to obtain consent and authorization from GPCB for the same. Further, the unit has submitted letter dated 22.11.2013 for clearance of goods to DTA on payment of duty and renewal of LOA for further period of five years to this office, in which they have also submitted a copy of certificate issued by the Gujarat Pollution Control Board valid up to 20.08.2014.

#### DC KASEZ has submitted the following facts for consideration:

- (i) As the unit is engaged in recycling of non-ferrous metal scrap, under Rule 18 (4) (d), permission for extension of LOP can be granted by BOA only.
- (ii) The firm has been representing in the matter. The matter was last considered by BoA in its 53rd meeting held in June 2012 which records that the matter was referred for further examination by DC, KASEZ.

DC KASEZ has stated that the renewal of their LOA was delayed due to delay in receipt of the NOC from GPCB and by the time it was received major period of their five years block period (01.11.2005 to 31.10.2010) had lapsed and thus no activity could be started. The unit was entirely inactive during this period which was because of renewal issue. However, during their previous block of five years they had achieved positive NFE. It is further to mention that the unit has made up-to-date payment of their shed/plot rent.

DC KASEZ has recommended the case for renewal of LOP by the BoA subject to following conditions:

- (i) The extension of LOP beyond 20.08.2014 will be subject to further extension of their permission by GPCB.
- (ii) The extension of LOP will be subject to fulfillment of all the conditions mentioned in CPCB's permission and other usual conditions of LOP.
- (iii) No broad banding of any other item shall be allowed.

The request is placed before BoA for its consideration.

### Item No. 61.5: Miscellaneous cases for LoP extension of units dealing in recycling of plastic

Policy relating to SEZ namely Policy on units in SEZs carrying on recycling of plastic scrap or waste were separately issued by D/o Commerce (**Annexure -1**) on 17<sup>th</sup> September, 2013

Rule 18(4) of SEZ Rules states that any proposal for extension of LoP w.r.t. a unit dealing with recycling of plastic or worn and used clothings shall be decided by the Board of Approval (BoA).

The BoA in its 58<sup>th</sup> meeting held on 12<sup>th</sup> June, 2013 decided that the validity of LoPs of units dealing with recycling of plastic and worn and used clothings be extended till 30<sup>th</sup> September 2013 or till such time the guidelines are finalized whichever is earlier.

Meanwhile the policy on units in SEZ carrying on recycling of plastic scrap or waste in SEZs was separately issued by D/o Commerce (**Annexure -1**) on 17<sup>th</sup> September, 2013.

In view of above it was decided to extend the LoPs of all the above mentioned units for a further period upto 30<sup>th</sup> November, 2013 or till further orders with directions for all the zonal DCs to bring all such cases before the next BoA meeting (originally scheduled for 17<sup>th</sup> October, 2013) for considering grant of extensions of their LoPs. Accordingly, extension of LoPs in respect of 28 units was considered in BoA in its meeting held on 08.11.2013 and approved. Now DC, KASEZ has sent the case of **M/s Anita Exports** for renewal of their LoP for consideration of BoA.

#### Item No. 61.6: Miscellaneous cases for LoP extension of units dealing in recycling of worn and used clothing

Policy relating to SEZ namely Policy to regulate functioning of worn and used clothings in SEZs were separately issued by D/o Commerce (**Annexure -2**) on 17<sup>th</sup> September, 2013

Rule 18(4) of SEZ Rules states that any proposal for extension of LoP w.r.t. a unit dealing with recycling of plastic or worn and used clothings shall be decided by the Board of Approval (BoA).

The BoA in its 58<sup>th</sup> meeting held on 12<sup>th</sup> June, 2013 decided that the validity of LoPs of units dealing with recycling of plastic and worn and used clothings be extended till 30<sup>th</sup> September 2013 or till such time the guidelines are finalized whichever is earlier.

Meanwhile the policy on units in SEZ to regulate functioning of worn and used clothings in SEZs was separately issued by D/o Commerce (**Annexure-2**) on  $17^{th}$  September, 2013.

In view of above it was decided to extend the LoPs of all the above mentioned units for a further period upto 30<sup>th</sup> November, 2013 or till further orders with directions for all the zonal DCs to bring all such cases before the next BoA meeting (originally scheduled for 17<sup>th</sup> October, 2013) for considering grant of extensions of their LoPs. Accordingly, extension of LoPs in respect of 14 units was considered in BoA in its meeting held on 08.11.2013 and approved. Now DC, KASEZ has sent the case of **M/s Jindal International and M/s Afacan Impex Pvt. Ltd.** for renewal of their LoP for consideration of BoA.

The requests are placed before BoA for its consideration.

#### Item No. 61.7: Miscellaneous cases

(i) Request from M/s. Khed Economic Infrastructure Pvt. Ltd., a sector specific SEZ for Engineering and Electronics at Taluka Shirur and Khed, District Pune, Maharashtra for withdrawal of formal approval over 559.81 hectares (not notified)

Formal approval dated 02.01.2009 was originally issued to the developer over an area of 1559.81 hectares.

The SEZ was subsequently notified over 1000 hectares.

BoA in its 59<sup>th</sup> meeting approved de-notification of an area of 900 hectares, thereby, making the resultant notified area of the SEZ as 100 hectares. BoA also approved change in sector of this SEZ from multi product to sector specific for Engineering and Electronics.

The developer has now requested for withdrawal of formal approval of his remaining 559.81 hectares (not notified) of SEZ.

Government of Maharashtra has agreed in-principle for withdrawal of 559.81 hectares from the formal approval.

DC SEEPZ SEZ has submitted the request of the Developer for placing it before the BoA.

The request is placed before the BoA for consideration.

# (ii) Withdrawal of formal approval granted to M/s. Fama Estate Pvt. Ltd. for setting up of sector specific SEZ for IT/ ITES at village Shivkar and Chikale, Taluka Panvel, Dist. Raigad, Maharashtra

M/s. Fama Estate Pvt. Ltd. was granted formal approval for setting up of a sector specific SEZ for IT/ ITES at village Shivkar and Chikale, Taluka Panvel, Dist. Raigad, Maharashtra, over an area of 10.35 hectares, vide LoA dated 18<sup>th</sup> February 2008. The SEZ is yet to be notified. Now, the developer has requested for withdrawal of formal approval due to present scenario of Industrial Recession and uncertainty of the Fiscal benefits the SEZ project has become unviable.

DC SEEPZ SEZ has recommended the request of the developer.

The request of the developer for withdrawal of formal approval is placed before the BoA for consideration.

### (iii) Withdrawal of formal approval granted to M/s. Haldia Free Trade Warehousing Private Limited for setting up of FTWZ at Haldia, West Bengal

M/s. Haldia Free Trade Warehousing Private Limited was granted formal approval for setting up of FTWZ at Haldia, West Bengal, over an area of 80.94 hectares, vide LoA dated 18<sup>th</sup> February 2008. The SEZ is yet to be notified. Now, the developer has requested for withdrawal of formal approval as they have decided to develop outside the scope of SEZ in view of the present policy of the State Government.

DC FSEZ has recommended the request of the developer.

The request of the developer for withdrawal of formal approval is placed before the BoA for consideration.

(iv) Request of UP State Industrial Development Corporation Ltd. (UPSIDC) for broad banding of handicraft sector specific SEZ at Moradabad, Uttar Pradesh to include Textile (including Apparels), Leather Products, Carpets & Rugs, Toys & Dolls, Sports items, Gems & Jewellery (Excluding precious metal) and Engineering (including hardware products).

Moradabad SEZ was notified in 2003 over an area of 421.03 acres (170.385 Ha) and became operational on 16.04.2007. At present SEZ is housing only 25 units out of which 14 units are in regular operation.

UPSIDC has submitted proposal for broad-banding of "Textile (including Apparels), Leather Products, Carpets & Rugs, Toys & Dolls, Sports items, Gems & Jewellery (Excluding precious metal) and Engineering (including hardware products)" sectors in the Handicraft sector SEZ at Moradabad as per Amendments in SEZ Rules issued by DoC on 12.08.2013 with subsequent clarification on 13.09.2013.

The developer has informed that Handicraft sector is presently facing tremendous recessionary pressure and a tough competition from Chinese Manufacturers of handicraft. The units need diversification of manufacturing products to settle in the international market and based on the suggestions from local exporters, the additional sectors have been selected for broad-banding in the existing handicraft sector SEZ. As per the amended provisions, broad-banding provisions for categories of sectors to encompass similar / related areas with each broad-banded sector treated as a single sector for the purpose of minimum land criteria.

Vide letter dated 13.09.2013, clarifications to the amendments made to the provisions of the SEZ Rules, 2006 issued vide GSR (540(E) dated 12.08.2013 were issued by the DoC. Para 6 of the clarification relating to Broad-banding provides the following:-

"Sectoral broad-banding provisions have been introduced for categories of sectors to encompass similar / related areas with each broad-banded sector treated as a single sector for the purposes of minimum land area criteria. The principle of broad-banding would be applied taking into account the fact that no additional environmental externalities be required for the additional units which would come up on account of such broad-banding. Some illustrative example of such broad-banded category comprising a sector would include:

- Textile, apparel, hosiery, fashion garments, wool and carpet
- Leather, leather handicrafts, leather garments and sports goods
- Auto components / parts, light engineering
- Biotechnology, Pharmaceuticals and chemicals
- IT, ITES, Electronic components and hardware manufacturing, non-conventional energy, BPO (including legal, medical and similar services), KPO and R&D related ancillary services of the sector and R&D services will be included and treated as an integral part of the sectoral broad-banding. Board of Approval will have the discretion to allow additional categories to be broad-banded into a sector based on compatibility of area requirement etc.

DC has recommended the proposal.

The request is placed before BoA for its consideration.

(v) Request of Kerala Industrial Infrastructure Development Corporation (KINFRA) for change of sector of the notified sector specific SEZ at Village Chelembra, Taluk Thirurangadi, District Malappuram, Kerala from "Food Processing" to "Agro based Food Processing"

The above mentioned SEZ stands notified as on date over an area of 12.52 Ha. The developer has requested for change of sector from "Food Processing" to "Agro based Food Processing". Developer has stated the reason for change in sector is "to cater to the increasing demand for area in the domestic food processing zone since all the area in this zone has already been let out.

Simultaneously, the developer has also requested to de-notify an area of 2.17 Ha in their SEZ out of existing area of 12.52 Ha. The request for de-notification shall be considered on file in terms of decision taken by the BoA in its  $60^{th}$  meeting held on 08.11.2013.

DC has recommended the proposal.

The request of the developer for change of sector from "Food Processing" to "Agro based Food Processing" is placed before BoA for its consideration.

### (vi) Request of M/s. Larsen & Toubro Ltd. (L&T), developer of sector specific SEZ for IT/ITES at Villages Ankhol and Bapod, District Badodara, Gujarat for increase in area of its SEZ

The above mentioned SEZ stands notified over an area of 10 hectares.

The developer has requested for addition of an area of 2.1974 hectares and deletion of an area of 7.0867 hectares, thereby making the total area of SEZ as 5.1107 hectares for expansion of their SEZ.

The request for decrease in area shall be considered on file in terms of decision taken by the BoA in its 60<sup>th</sup> meeting held on 08.11.2013.

DC KASEZ has recommended the request for increase and decrease in the area of the SEZ.

The request of the developer for increase in area of 2.1974 hectares to the existing 10 hectares is placed before the BoA for consideration.

### (vii) Grant of formal approval to M/s Adani Ports and SEZ Ltd., for setting up of multi-product SEZ at Mundra, Kutch, Gujarat over an area of 1856.5335 Ha

The proposal for grant of formal approval to the developer was considered in the 59<sup>th</sup> meeting of BoA on SEZ held on 30<sup>th</sup> August, 2013 and it was decided as under:

"The Board noted that the developer was in possession of the land. The Government of Gujarat had also recommended the proposal for approval. However, DC KASEZ/APSEZ had raised certain issues relating to independent access to the proposed SEZ etc. Board noted that MHA had yet to offer its comments and asked that comments be sent within the next 30 days. Board after deliberations, decided to grant in-principle approval to the proposal of M/s. Adani Ports and Special Economic Zone Ltd. (APSEZL) for setting up of Multi Product Special Economic Zone at Mundra Taluka, District Kutch, Gujarat, over an area of 1856.5335 hectares. Before grant of formal approval BoA directed DoC to constitute a committee to examine the outstanding issues and furnish its report to BoA."

The comments of MHA are still awaited.

In compliance with the above directions of BoA, a committee under the chairmanship of DC KASEZ was constituted and directed to submit its report to DoC. Since there was no clear recommendation in the Report of the Committee dated 15.10.2013, DC KASEZ was asked to furnish clear recommendations of the committee. The recommendations of the Committee have since been received (Minutes dated 22.11.2013). The Committee decided to submit the proposal of the developer for grant of formal approval for the proposed new SEZ of Adani Port and SEZ Ltd. (APSEZL) subject to the following conditions:-

- (i) The Specified Officer of the existing SEZ shall, in consultation with DC, APSEZL and Commissioner of Customs, Kandla, devise a fool-proof system to avoid any revenue leakage and confirm whether the mechanism proposed by the developer will be adequate to ensure that diversion of material or leakage or revenue is eliminated/minimized.
- (ii) The developer shall build proposed fly over within a period of 5 years. In the meantime, the developer should furnish evidence to show that they will have the necessary land/permission to build the flyover.
- (iii) The developer shall complete the boundary wall in left out parts, all around the Processing and Non-processing areas of existing SEZ before commencing any other work in the proposed SEZ. No LOP for any units should be given until the area is fully securitized by a boundary wall and proper connectivity between the three pockets of proposed SEZ is established by construction of roads/corridor and boundary wall.
- (iv) The area abetting the creek/sea where it is not feasible to build boundary wall should be provided with adequate marine security by dedicated patrolling vessels with sufficient security and regulatory manpower to ensure that the area is securitized in a fool-proof manner.
- (v) The proposed SEZ should be used not as an extension of the existing port-based SEZ but as a stand-alone SEZ for exporting units and activities. The infrastructure or activities to be undertaken in the proposed SEZ should not be allowed for port related services.
- (vi) Prior approval of CRZ & environment clearance shall be obtained by the developer before commencing any commercial operations.
- (vii) The land-locked pocket of land bounded on all sides by the proposed SEZ and also the places wherever access has been presently provided to the local fishermen/villagers to go through the SEZ shall be manned by security as well as Customs personnel.

As per decisions of the BoA, the Report of the Committee, (Annexure-3) is placed before the BoA.

# (viii) Proposal of M/s. Solar Semiconductor Pvt. Limited, a unit in M/s. FAB City SPV (India) Pvt. Ltd. SEZ for Semiconductor in Andhra Pradesh for selling of conductor paste

The above mentioned unit was granted LoP for manufacture and export of (i) Solar Photovoltaic Cells (ii) Solar Photovoltaic Modules (iii) Solar Photovoltaic Thin Film Modules. The unit had commenced operations on 23.02.2009. Their plant was manufacturing the cells with 14% efficiency. The technology has changed rapidly in the area and current efficiency of cells is in between 16.5% - 17%. This has made the present plant obsolete and unviable for operations. The plant operations are therefore shut down temporarily.

The unit had imported 1278 kgs of conductor paste on different date out of which they could utilize only 236 kgs and remaining 1042 kgs could not be utilize due to change of technology and the shelf life of the material has expired. M/s. Targray Limited of Czech Republic has agreed to import this expired material. The unit has sought permission to export this expired material.

DC VSEZ has recommended the proposal in terms of Rule 26 of the SEZ Rules, 2006. Rule 26 is quoted as under:-

"A Unit may export goods and services, including agro-products, partly processed goods, sub- assemblies, components, by-products, rejects, waste or scrap except prohibited items of exports indicated in the Import Trade Control (Harmonized System) Classifications of Export and Import Items:

Provided that export of Special Chemicals, Organisms, Materials, Equipment and Technologies shall be subject to fulfillment of the conditions indicated in the Import Trade Control (Harmonized System) Classifications of Export and Import Items:

Provided further that if any permission is required for import under any other law, the same shall be allowed with the approval of the Board of Approval.

Provided also that the Foreign Trade Policy restrictions on State Trading Enterprises shall not apply to Special Economic Zone manufacturing Units.

Provided also that export of iron-ore shall be subject to the conditions as imposed by the Central Government."

The proposal is placed before BoA for its consideration.

(ix) Request from M/s. Bagmane Constructions Private Limited (BCPL), developer of IT/ITES including Hardware and Software SEZ at Mahadevapura K.R. Puram, Bangalore, Karnataka for approval to change of name to M/s. Bagmane Developers Private Limited

M/s. Bagmane Constructions Private Limited is developer of the sector specific SEZ for IT/ITES at Mahadevapura K.R. Puram, Bangalore, Karnataka, the SEZ stands notified over an area of 11.31 hectares.

The Developer has submitted request for change of name of developer from Bagmane Constructions Private Limited (BCPL) to Bagmane Developers Private Limited (BDPL) in pursuant to the orders of the High Court dated 19.11.2013 on the company petitions filed by Bagmane Constructions Pvt. Ltd and Bagmane Developers Pvt. Ltd.

The Developer has confirmed that consequent on High Court Order and Demerger, there will not be any change in the shareholders, Board of Directors of both Bagmane Constructions Pvt. Ltd. and Bagmane Developers Pvt. Ltd.

DC CSEZ has recommended the proposal.

The proposal is placed before BoA for consideration.

(x) Request from M/s Calorx Education Company, co-developer of multi product SEZ at Mundra, Kutch, Gujarat being developed by M/s. Mundra Port and Special Economic Zone Ltd. for approval to change of name to M/s. Atlus Learning Pvt. Ltd.

M/s Calorx Education Company Pvt. Ltd., a co-developer of multi product SEZ at Mundra, Kutch, Gujarat being developed by M/s. Mundra Port and Special Economic Zone Ltd. has requested for change of name to M/s Atlus Learning Pvt. Ltd. (Annexure-4). The

co-developer has submitted the list of Directors and shareholding pattern as on 27.02.2009 and at present (as on 15.10.2013).

DC APSEZ has recommended the proposal.

The request is placed before BoA for its consideration.

(xi) Request from M/s MAS GMR Aero Technic Limited, a unit in M/s. GMR Hyderabad Aviation SEZ Limited, SEZ in Andhra Pradesh for merger of M/s. MAS GMR Aerospace Engineering Company Limited, co-developer and M/s. MAS GMR Aero Technic Pvt. Limited (unit)

M/s. MAS GMR Aerospace Engineering Company Limited was issued LoA dated 20.09.2010. The co-developer has made an investment of Rs. 200.14 crores as on 30.11.2013.

M/s. MAS GMR Aero Technic Limited was issued LoA dated 2.11.2010. The unit has made an investment of Rs. 73.83 crores as on 30.11.2013.

M/s MAS GMR Aero Technic Limited has requested to merger of two companies (Annexure-5).

DC VSEZ has recommended the proposal subject to:-

- (i) Decision not interfering with Income Tax assessment of both entities
- (ii) Despite merger only balance period for benefit calculation to be allowed
- (iii)Separate books of accounts to be maintained.

The request is placed before BoA for its consideration.

(xii) Request of M/s. L&T Tech Park Limited and L&T Tejomaya Limited, codeveloper in sector specific SEZ for IT/ITES developed by M/s Infopark SEZ at Ernakulam, Kerala for change of ownership by transfer of 100% equity to M/s. Emmay Ventures (India) Pvt. Limited

M/s L&T Tech Park Limited had entered into a co-developer agreement with Infopark, the Developer of SEZ on 2.6.2006 and 10.7.2008 for a total area of 7.44 acres. The lease deed was executed with the Developer for a period of 90 years. M/s. L&T Tech Park Limited had undertaken the development of the aforesaid plots in two phases. The 1<sup>st</sup> Phase, comprising of the development of a superstructure named "Tejomaya" of 0.4 million sqft has been completed and the said superstructure has been fully leased out and operational since March, 2008. A multi-level car parking facility was also developed by L&T Tech Park Limited in the 1<sup>st</sup> Phase and being utilized by the occupants of Tejomaya.

The  $2^{nd}$  Phase comprising of the development of a superstructure name "Signature Tower" of approximately 0.65 million sqft is presently vested with L&T Tech Park Limited. They had already invested an amount of Rs. 12 crores for construction and piling work of Phase 2.

L&T Tech Park Limited has de-merged its development in Phase – 1 to L&T Tejomaya Limited to focus on its remaining business of development of Phase 2. The

Hon'ble High Court of Judicature at Madras sanctioned the scheme of de-merger on 26<sup>th</sup> April, 2013.

Consequently, the request of M/s L&T Tejomaya Limited and M/s L&T Tech Park Limited for granting Co-developer status alongwith infrastructure activities was approved by the BoA in its 60<sup>th</sup> meeting held on 08.11.2013. Both the Co-developers vide letters dated 17.12.2013 intimated to CSEZ compliance with all the above conditions and attached copies of their correspondences with CBDT.

Presently, the above companies have submitted their applications requesting approval for change of ownership of both the companies by way of transfer of 100% equity to M/s Emmay Ventures (India) Pvt. Limited.

DC CSEZ has recommended the proposal (Annexure-6).

The request may be placed before BoA for its consideration

## (xiii) Request of M/s. Hexaware Technologies (P) Limited, the developer of sector specific SEZ for IT/ITES at Siruseri, Chennai for change of shareholding pattern of the company

M/s Hexaware Technologies (P) Limited the developer of the sector specific SEZ for IT/ITES, Siruseri, Chennai was issued LoA dated 09.06.2006 and the SEZ was notified over an area of 11 hectares. Pursuant to the notification, the developer has developed 764,524 sqft of office space.

The developer viz. M/s. Hexaware Technologies (P) Limited now desires to transfer up to 75% of its share to HT Global IT Solutions Holdings Limited (HGISHL) along with Parel Investment Holding Limited (PACI) and the Baring Asia (P) equity fund V.L.P (PAC2). As per the BoA decision taken in the 31<sup>st</sup> meeting held on 15.01.2009, BoA's approval is required, since the promoter decided to decrease the shareholding below 51%. As per Instruction No. 23 dated 16.07.2009 of DoC, BoAs prior approval is required.

DC MEPZ has recommended the proposal for placing it before the BoA.

The proposal is placed before BoA for its consideration.

# (xiv) Request of M/s. MAS GMR Aero Technic Limited, a Unit in M/s. GMR Hyderabad Aviation SEZ Limited for permission to do Aircraft recovery work of KFA lessors aircrafts-reg.

M/s. MAS GMR Aero Technic Limited, a Unit in M/s. GMR Hyderabad Aviation SEZ Limited, applied for undertaking the aircraft recovery work outside the SEZ and to send required spares and tools to be used on the aircrafts taken on lease by King Fisher Airlines. The Unit has stated that King Fisher Airlines had grounded 14 aircrafts (7 ATRS and 7 Air Bus 320) in various airports of Delhi, Chennai, Bangalore and Calcutta due to their operational problems. These aircrafts are not in flying condition. DGCA has deregistered these aircrafts and allowed the lessor to take over these aircrafts. The lessors AWAS and Investee who are real owners of the aircrafts approached them for aircraft recovery. They

therefore need to send their engineers along with required tools and spares for repair and make the aircrafts in flying condition.

DC has strongly recommended the case for consideration (Annexure-7).

The request is placed before the BoA for consideration.

(xv) Request from M/s. HCL Technology Ltd., a unit in M/s. IG3 Infra Limited, Thoraipakam, Kancheepuram District, Chennai, for re-location of its SEZ unit to another SEZ developed by M/s. ELCOT, Sholinganallur SEZ, Kancheepuram District, Chennai

The unit has proposed to change the location from IG3 Infra Limited-SEZ to ELCOT Sholinganallur-SEZ to reduce the rental cost, cost reduction of support staff in consolidated own location and to continue with tax benefits for the remaining period. Since the entire unit will be shifted to another SEZ, there is no splitting up or reconstruction of business.

The unit was issued LOA dated 14.12.2006 for service activity "Software Development" and started their commercial production w.e.f. 4.07.2007. The NFE earnings of the unit are Rs. 240.41 crores as on 31.03.2013.

DC MEPZ has recommended the proposal for placing it in the BoA for approval. (Annexure-8).

The proposals are placed before BoA for its consideration.

(xvi) Request from M/s. Anthelio Business Technologies Pvt. Limited, a unit in M/s. DLF Commercial Developers Limited, IT/ITES SEZ at Gachibowli Village, Ranga Reddy District, Andhra Pradesh, for shifting of its SEZ unit to another SEZ developed by M/s. TSI Business Park (Hyderabad) Pvt. Limited, co-developer for M/s APIIC Ltd., IT/ITES SEZ at Nanakramguda Village, Ranga Reddy District, Andhra Pradesh

The unit has proposed to change the location from M/s. DLF Commercial Developers Limited, IT/ITES SEZ to another SEZ developed by M/s. TSI Business Park (Hyderabad) Pvt. Limited, co-developer for M/s APIIC Ltd., IT/ITES as their requirement of space has come down due to fall in employee count and the Developer has expressed inability to accommodate their request for downsizing the space. The new place has the option to add on capacity as and when required and has the cost consideration as well saving close to 50% of their existing operational cost by moving to the proposed facility.

The unit was issued LOA dated 8.11.2010 for setting up of an IT/ITES SEZ and started their commencement of operational on 1.4.2011. The Exports of the unit for 2011-12 are 5954.98 lakhs and for 2012-13 are 4595.48 lakhs.

DC VSEZ has recommended the proposal for placing it in the BoA for approval. (Annexure-9).

The proposals are placed before BoA for its consideration.

### (xvii) Request from M/s Reliance Industries Limited for permission to (i) erect 50 pillars in SEZ area to provide connectivity of their upcoming C2 Complex from DTA Refinery (ii) construct two under passes below the existing rail line and SEZ Road

M/s Reliance Industries Limited, developer of Jamnagar (Reliance) SEZ have requested for permission to (i) erect 50 pillars in SEZ area to provide connectivity of their upcoming C2 Complex from DTA Refinery (ii) construct two under passes below the existing rail line and SEZ Road. Erection of elevated structure would require around 50 foundation footings (pillars) to be constructed in SEZ area. The size of these pillars would be approximately 2 sqm. each. The pillars would be raised in a manner that they would not affect the contiguity or free movement within SEZ.

DC has carried out physical inspection of the concerned area and recommended the proposal taking into account the quantum of investment proposed by the firm and also taking into account the fact that execution of these facilities would neither impact the contiguity nor the operations of the SEZ. This permission may also be subject to all other relevant conditions imposed by DOC while granting ROW permission to the firm vide Ministry letter No. F.2/41/2005-SEZ dated 5<sup>th</sup> July, 2013.

Similar request from M/s Reliance Industries Limited for permission to install a pipe rack through SEZ connecting DTA Refinery and up-coming C2 Complex of M/s Reliance Industries Limited was considered and approved by the BoA in its meeting held on 12<sup>th</sup> June, 2013 subject to the following conditions:-

- (a) The pipe rack must be installed in a manner that it does not affect contiguity/movement within the SEZ. Accordingly, wherever the pipe rack crosses the interconnecting roads or other existing pipelines, within SEZ, the height of the rack must be raised to provide clearance of 15 meters from the ground level;
- (b) The pipe rack must be fenced along its length to protect the integrity of the SEZ area. The height of the fencing should be as per the SEZ Rules;
- (c) A distinct colour code for these pipes / pipe rack should be followed to ensure their distinct visibility;
- (d) For construction of the pipe rack, no duty free material may be used. The usage of the material during the construction may be properly accounted and the account should be made available to designated government authorities at any point time;
- (e) There should no interconnection of any nature of these pipes with any of the SEZ pipes/facilities/equipment. Further, any gases or liquids transferred from SEZ refinery including any of its plants, if transported to the C2 Complex, the same should be through a separate dedicated pipeline. The two pipelines/pipe-racks should maintain a distance of atleast 8 metres within SEZ area to ensure that there is no intermingling of SEZ materials with DTA materials.

The proposal is, accordingly, placed before BoA for its consideration.

### (xviii) Case of M/s. Satguru Polyfab Pvt. Ltd., a unit under KASEZ regarding appeal against order dated 21<sup>st</sup> May 2013 of the UAC

M/s. Satguru Polyfab Pvt. Ltd., a unit under KASEZ applied for change of Directors and the same was approved in the 55<sup>th</sup> meeting of UAC of KASEZ held on 4<sup>th</sup> March, 2013 with the condition of enhanced lease rental charges.

The appellant has filed the appeal against the above decision to charge higher lease rental upon change of directors which was considered by the BoA in its 59<sup>th</sup> meeting held on 30<sup>th</sup> August, 2013 and it was decided to seek opinion of M/o Corporate Affairs as to whether change of the entire directorship of the company constitute a change of ownership/management of the company, and if such company after such change in directorship can be treated as a new entity, different from the original company.

As per the decision of the BoA, opinion of M/o Corporate Affairs was sought, which is still awaited. Meanwhile unit has requested to take up the appeal for consideration in the next meeting of the BOA as it is pending for the last six months.

The case is, accordingly, placed before the BoA for consideration.

# (xix) Request M/s TCS Ltd., a SEZ Unit being operated in IT/ITES SEZ located in Hyderabad for inclusion of certain services as services required for authorized operations

M/s Tata Consultancy Services Ltd., a SEZ Unit being operated in IT/ITES SEZ located in Hyderabad appealed before 59<sup>th</sup> BOA Meeting held on 30.08.2013 against the decision of UAC dated 30.7.2013 in respect of the following additional list of services required for authorized operations:

- 1. Air Travel Agent Services
- 2. Convention Services
- 3. Rail Travel Agent's Services
- 4. Rent-a-cab Scheme operator's services
- 5. Travel Agent's Services

The Board after considering the above appeals deliberated upon the subject and decided that as the subject matter was already under consideration with DoC a suitable decision may be taken by DoC in this regard at the earliest.

The issue regarding uniform list of services which may be permitted by all UACs as authorized service was discussed during the DCs meeting held on 29<sup>th</sup> August, 2013 and a default list of 58 services including **Convention Services** as stated above have been finalized and intimated to all DCs. Subsequently, representation was received for inclusion of additional services for inclusion in the list of default authorized operations. The matter was discussed during the DCs meeting held on 7<sup>th</sup> November, 2013 and two more services viz. **Rent-a-cab scheme Operator's services** and **SEZ Online Services** were also included in the list of default authorized operations. Uniform list of services for authorized operations is at **Annexure-10**). All DCs may be advised that the uniform list of 60 services may be permitted by all UACs as default authorised services.

The request of TCS for inclusion of the following services in uniform list of services as authorised services is submitted for consideration of BoA:

- i. Air Travel Agent Services
- ii. Rail Travel Agent's Services
- iii. Travel Agent's Services

### (xx) Request from M/s Toonz Infrastructure Pvt. Ltd., co-developer in KINFRA for setting up of Animation and Gaming SEZ – request for cancellation of LoA

M/s. Toonz Infrastructure Pvt. Ltd. were granted approval as a co-developer on 26.08.2008 in the Animation and Gaming SEZ, Trivandrum for providing infrastructure facilities over an area of 2.428 Ha.

They have neither executed the Bond-cum-legal undertaking, as per SEZ Rules, for authorized operations nor carried out any infrastructure developmental activity in SEZ since the issue of LoA. The co-developer was issued show-cause notice which was not responded. The Developer, KINFRA, was accordingly requested by DC CSEZ to intimate the status of project implementation undertaken by the co-developer in the SEZ. In reply, developer on 20.08.2013 has informed that co-developer has not started any activities in the land allotted to them till date. The licence agreement executed with the co-developer has also expired. The co-developer has not availed any duty benefits since issue of LoA.

DC CSEZ has recommended to cancel the LoA issued to M/s Toonz Infrastructure Pvt. Ltd.

The case is, accordingly, placed before the BoA for consideration.

#### (xxi) Special permission to grant M/s SE Forge Ltd, a SEZ unit in Synefra-Engineering SEZ, Vadodara, Gujarat for carrying out job-work for DRDO, Ministry of Defence

DRDO, Ministry of Defence has requested to grant permission to M/s SE Forge Ltd, a SEZ unit Synefra-Engineering SEZ, Gujarat for carrying out defence related job-works relating to AD Programme of DRDO for manufacture of Forged Rings without any dimension i.e. "conversion of steel/metal materials, ingots/blooms or any other form or types/grade/size/alloy content into Rings Forging" (Annexure–11).

It may be stated that earlier, the unit was granted similar permission for undertaking defence related job works with the concurrence of Department of Revenue with certain conditions.

DC, KASEZ has recommended the case with an additional condition that the SEZ unit will have to maintain separate accounts for different material received and the products manufactured thereof along with the quantum of waste and rejects generated during the process.

DC, KSEZ has also stated that the SEZ unit was granted LOA on 31.7.2007 and after completion of 5 years manufacturing period (from 24.9.2008), the unit could not achieve positive NFE and the proceedings in terms of Rule 54 of SEZ Rules, 2006 are initiated. Presently, the unit is granted permission to continue operations for a period of six months from 23.9.2013 is accorded, subject to furnishing of Bond-cum-Legal Undertaking, to the effect, that in the event, the LOA dated 31-7-2007 does not qualify extension forthwith, than the revenue involved on the receipt and clearances of all the goods/material in/from the unit, will be dealt with, as per the provisions of SEZ Act, 2005 and Rules framed thereunder.

The request of DRDO is accordingly placed before BoA for its consideration.

### (xxii) Application of M/s Wipro Ltd., Bangalore, a unit in SEZ developed by KIADB at Bangalore for issuance of Industrial licence for manufacture of defence products

The above mentioned unit was originally granted Industrial Licence dated 29<sup>th</sup> July, 2011 by Department of Industrial License and Promotion (DIPP) for design, development, manufacture, assembly & upgrades of and precision engineered hydraulic and mechanical components of EW systems (stand along and integrated), design, development, manufacture, upgrade and assembly of precession engineered components / parts e.g. land gear actuators, air-frame, fuselages and other hydraulic and mechanical parts bridge laying systems on combat vehicles with annual capacity of 10-15 numbers in each category (Annexure-12).

It was mentioned in clause no. 10 of the aforementioned licence that "if commercial production is not commenced within a period of 2 years from the date of grant of industrial licence, the licence will cease to be valid. For extension of this period, the licensee may apply to the Ministry / Department of Defence Production, New Delhi with full justification giving circumstances under which and the period for which extension is sought"

The work of considering and issuing Industrial Licence including entities relating to SEZ / EOU which was being looked after by DIPP has since been transferred to DOC. With respect to SEZ entities it has been decided in DOC to place all such requests before BOA for its consideration.

M/s Wipro Ltd, Bangalore the above mentioned unit, applied before DOC for extension of its industrial licence which was essentially to be considered by Department of Defence Production. However as the procedure to be adopted by DOC in cases of fresh and / or subsequent issue of industrial license to SEZ/ EOU entities was being finalized, the unit was requested to apply for fresh issue of Industrial license.

The unit has since submitted an application for issue of its industrial license. Comments of stakeholder Ministries / Departments (including Department of Defence Production and MHA) have already been sought for vide OM dated 4<sup>th</sup> October, 2013.

DC CSEZ has further informed that the Industrial licence of the unit has expired on 28<sup>th</sup> July, 2013. However the unit has declared commercial production on 2<sup>nd</sup> September, 2013.

As the fresh application of the above unit is in continuation to its original request for extension of its IL, it has been decided to obtain the views of Department of Defence Production and MHA and to place the proposal before BOA for its consideration.

The proposal is accordingly placed before BOA for its consideration.

#### Item No. 61.8: Appeals before BoA

### (i) Appeal of M/s. MAS GMR Aero Technic Pvt. Limited, a unit in M/s. GMR Hyderabad Aviation SEZ Limited against order dated 21<sup>st</sup> August, 2013 of the UAC

M/s. MAS GMR Aero Technic Pvt. Limited, a unit in M/s. GMR Hyderabad Aviation SEZ Limited applied for conducting On Job Training which was rejected by the approval committee in its meeting held on 21.08.2013 as the project envisaged independent training

center wherein trainees would be made available for open market and no guarantee for absorption in SEZ unit would be given.

The appellant has filed the instant appeal (Annexure-13) against the above rejection through DC.

The appeal is placed before the BoA for consideration.

### (ii) Appeal of M/s. Accenture Services Pvt. Ltd., a unit in M/s. Unitech-Hitech Structures Ltd., IT/ITES SEZ, New Town, Rajarhat, Kolkata against order dated 16<sup>th</sup> December 2013 of the UAC

M/s. Accenture Services Pvt. Ltd., a unit in M/s. Unitech-Hitech Structures Ltd. applied for approval of services i.e. Business Auxiliary Service, Management and Business Consultant Service, Business support Service, Air Travel Agent Service, Transport Passengers by Air, Accommodation service. The UAC in its meeting on 27.11.2013 has approved the service Business Auxiliary service, Management and Business Consultant Service. The unit is aggrieved by the decision of the UAC to not consider the other services and thus denied/rejected the same.

The appellant has filed the instant appeal (Annexure-14) against the above rejection.

The appeal is placed before the BoA for consideration.

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