

No. K-43014(22)/30/2020-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

Udyog Bhawan, New Delhi
Dated the 7th December, 2020

OFFICE MEMORANDUM

Subject: 101st Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 27th November, 2020 at 11.00 A.M. – Reg.

Please find enclosed herewith Minutes of the 101st meeting of the Board of Approval for SEZs held on 27th November, 2020 under the Chairmanship of Shri Anup Wadhawan, Secretary, Department of Commerce for information and necessary action.

2. The Development Commissioners are requested to take urgent necessary action, on the directions of BoA requiring follow up action on their part, before the next meeting of the BoA.



(Darshan Kumar Solanki)

Deputy Secretary to the Government of India

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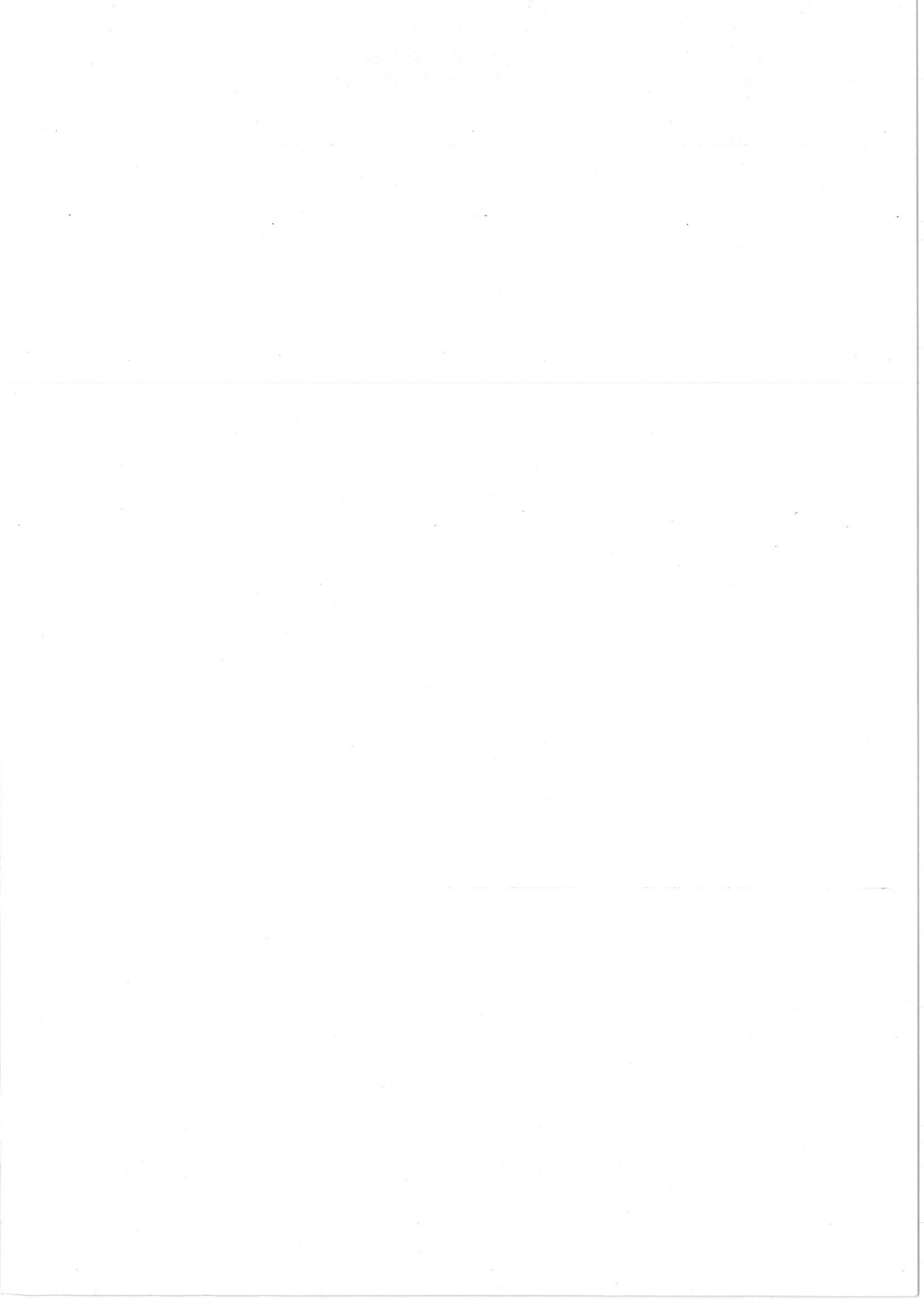
To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, North Block, New Delhi. (Fax: 23092628).
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, North Block, New Delhi. (Telefax: 23092107).
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Shri Anil Agarwal, Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.

10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, 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, Shastri Bhavan, New Delhi. (Tel: 23387095).
16. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
17. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
18. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi. (Fax: 24674140)
19. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
20. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, 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. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
23. Development Commissioner, Noida Special Economic Zone, Noida.
24. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
25. Development Commissioner, Falta Special Economic Zone, Kolkata.
26. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
27. Development Commissioner, Madras Special Economic Zone, Chennai
28. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
29. Development Commissioner, Cochin Special Economic Zone, Cochin.
30. Development Commissioner, Indore Special Economic Zone, Indore.
31. Development Commissioner, Mundra Special Economic Zone, 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, Atladra Padra Road, Vadodara - 390012
35. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 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 Udyog Bhawan), Sector -17, Chandigarh- 160017.
53. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
54. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneshwar – 751001 (Fax: 0671-536819/2406299).
55. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
56. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
57. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
58. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
59. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
60. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh (Fax: 0771-2583651).

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



**Minutes of the 101st meeting of the Board of Approval for SEZs held on
27th November, 2020**

The 101st meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 27th November, 2020 under the Chairmanship of Shri Anup Wadhawan, Secretary, Department of Commerce, at 11.00 A.M. in Room No. 141, Udyog Bhawan, New Delhi. The list of participants is annexed (Annexure-1).

Item No. 101.1: Confirmation of minutes of the meeting of the 100th BoA held on 25th September, 2020.

The Board ratified the minutes of the 100th meeting of the BoA held on 25.09.2020.

101.2 Request for extension of LoA beyond 3rd year onwards (four proposals)

101.2(i) Request of M/s Axiom Chemicals Pvt. Ltd. at Plot No Z/80, Dahej SEZ Ltd, Dahej, Village: Luvara, Tal: Vagra, Dist: Bharuch, Gujarat for extension of validity of the Letter of Approval (LOA) upto 26.10.2021.

The Board, after deliberations, approved extension of validity of LoA for a period of one year, i.e. up to 26.10.2021.

101.2 (ii) Request of M/s Indo UK Healthcare Pvt. Ltd. Sector 19, MIHAN SEZ, Nagpur a unit in MIHAN SEZ for extension of LoA beyond 09.03.2020 upto 09.03.2021.

The Board, after deliberations, approved extension of validity of LoA for a period of one year, i.e. up to 09.03.2021.

101.2(iii) Request of M/s. Arya Fin-Trade (IFSC) Pvt. Ltd., for 3rd extension of Letter of Approval in Multi Services SEZ at Ratanpur, District Gandhinagar, Gujarat, developed by M/s. GIFT SEZ Ltd.

The Board, after deliberations, approved extension of validity of LoA for a period of one year, i.e. up to 07.03.2021.

101.2(iv) Request of M/s Wockhardt Ltd., a unit at Shendre, Aurangabad, Maharashtra for extension of validity period of LoA for oral solid dosage for human usage for a period of one year upto 24.10.2021.

The Board, after deliberations, approved extension of validity of LoA for a period of one year, i.e. up to 24.10.2021.

101.3 Proposal for change of shareholding pattern/ name/change of control/merger (seven proposals)

101.3(i) Request of M/s. Sai Wardha Power Limited a sector specific SEZ for power at Warora Growth Centre, Warora, Chandrapur, Maharashtra for change of name to M/s. Sai Wardha Power Generation Limited.

The Board, after deliberations, approved the proposal for change of name of the company to "M/s. Sai Wardha Power Generation Limited", 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.

101.3 (ii) Proposal of M/s. Kakinada SEZ Limited, developer of port based multi product SEZ at Ramanakkapeta and A.V. Nagaram Villages in East Godavari District, Kakinada, Andhra Pradesh for change in shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change in shareholding pattern subject to approval by relevant statutory bodies 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.

101.3(iii) Request of M/s. Festus Properties Pvt. Ltd. (Developer) a sector specific SEZ for IT/ITES at Powai, Mumbai, Maharashtra for approval of change in shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change in shareholding pattern subject to approval by relevant statutory bodies 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.

101.3(iv) Request for transfer of Co-developer Business Undertaking by M/s. Prestige Estates Projects Limited to M/s. Kochi Cyber Greens Private Limited by way of a slump sale on a going concern basis and subsequent change in shareholding pattern and Board of Directors.

The Board, after deliberations, approved the proposal for transfer of Co-developer Business Undertaking by M/s. Prestige Estates Projects Limited to M/s. Kochi Cyber Greens Private Limited by way of a slump sale on a going concern basis and subsequent change in shareholding pattern and Board of Directors. The approval shall be subject to approval by relevant statutory bodies 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.

101.3 (v) Proposal of M/s. ANSR Global Corporation Pvt. Limited, Co-Developer for merger of their other 2 Co-Developers with their company.

The Board, after deliberations, approved the proposal for merger subject to 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.

101.3(vi) Request of M/s Seaview Developers Pvt. Ltd., developer of Plot No. 20 & 21, Sector-135 for change in shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change in shareholding pattern subject to approval by relevant statutory bodies 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.

101.3(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 change in shareholding pattern of the company.

The Board, after deliberations, approved the proposal for change in shareholding pattern subject to approval by relevant statutory bodies 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.

101.4 Miscellaneous cases regarding procurement of restricted items (four proposals)

101.4(i) Procurement of restricted items such as sand, soil etc. for infrastructure development in SEZ and post ratification by BoA in terms of DoC's letter dated 18.05.2020.

(a) Proposal of M/s. Godrej & Boyce Mfg Co Ltd. for procurement of restricted items for SEZ Developer Infrastructure development & repairing facility in terms of Rule 27 of SEZ Rules, 2006.

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

Description	Estimated Quantity
Sand (including sand used for RMC)	8000 MT
Stone (including stone used for RMC, Road WMM & Bitumen carpet)	29000 MT
Granite	120 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 item 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.

(b) Ratification sought by DC, VSEZ in respect of four units.

The proposal of DC, VSEZ 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	Name of the SEZ	Material	Permitted Quantity	Date of Approval
1	M/s. Pharma Zell (India) Pvt. Limited	Ramky SEZ	Sand	1250 MT	27.10.2020
2	M/s. Biocon Biosphere Limited	Ramky SEZ	River Sand	5000 MT	23.10.2020
3	M/s Aequitas Estones Private Limited	APIIC Bldg. Product SEZ	Gravel	90,000 Tons	23.10.2020
4	M/s Aequitas Estones Private Limited	APIIC Bldg. Product SEZ	Sand	15,000 Tons	23.10.2020

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, 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.

(c) Procurement of Sand/Soil by Kandla SEZ units and ratification of approval granted under Delegation of Powers granted to Development Commissioner.

The proposal of 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.	Milak warehouse	Sand (For construction)	350 MT	03.07.2020
2.	NavinSaxena Research & Tech Pvt Ltd.,	Sand (for construction)	5 trucks/ 100MT	03.07.2020
3.	OswalAgrimpex	Sand Kakri	5 dumpers 2 dumpers	03.07.2020
4.	Dynamic Duty Free Houses	Sand	80 MT	03.07.2020
5.	Gokul Overseas	Sand	28 MT	03.07.2020
6.	Om Aromatic Solvents	Sand, Soil, Cement	3 trucks	03.07.2020
7.	Ponpure Chemical India Pvt Ltd.,	Sand ,Soil and Black Stone	100 trucks of sand and soil; 80 trucks of black stone	03.07.2020
8.	MESO Pvt Ltd.,	Sand for repairs/maintenance	25 MT	03.07.2020
9.	Sky Enterprises,	Sand Cement	100 foot 10 bags.	03.07.2020
10.	IFGL Refractories Ltd.,	Sand Aggregate	80 Cub Meter 100 Cub Meter	08.07.2020
11.	Zetts Cosmetics Pvt Ltd.,	Sand (for construction only)	9 trucks/200 MT	08.07.2020
12.	Anita Exports	Sand Aggregate Cement Blocks	1 truck load 1 truck load 2 truck load	08.07.2020
13.	Praj Industries Ltd.,	Sand Kapchi	400 CFT 400 CFT	08.07.2020
14.	Everest Kanto Cylinder Ltd.,	Sand Kapchi	500 MT 500 MT	14.07.2020
15.	Harsh Global	Sand Kapchi	375 MT 250 MT	16.07.2020
16.	Kishore Export House	Sand Kapchi	250 MT 250 MT	16.07.2020
17.	Trimurti Fragrances & Flavours Pvt Ltd.,	Sand & Soil	375 MT(13-14 trucks)	14.07.2020
18.	AumSolvchem	Sand & Soil Black stone (Kala Pathar&Kakri)	80 MT 110 MT	14.07.2020

19.	Global Commodities Trading Impex	Pathar/Kakri	375 MT (13-15 trucks)	14.07.2020
20.	Ganpati Overseas	Black stone(kalapathar&Kakri) Sand and Soil	3 trucks 3 trucks	13.07.2020
21.	Marvel Fragrances Company	Sand Cement Aggregate	80 MT 500 Bags 60 MT	21.07.2020
22.	Anandini Warehousing & Foods LLP	Sand	2 MT	21.07.2020
23.	Dyna Glycols Pvt Ltd	Sand Aggregate Black stone Cement Parrow blocks Curbing blocks	15 truck approx 14 trucks approx 2000 bags approx 40000 Nos 2000 Nos	24.07.2020
24.	Jindal Fibres	Sand Aggregate Black stone Blocks	1 truck 2 trucks 600 Nos.	31.07.2020
25.	Sujan Oil & gas infra logistics	Sand Aggregate Malba	10 trucks(400 CFT/truck) 15 Trucks(400 CFT/truck) 2 trucks(400 CFT/truck)	31.07.2020
26.	Creative Free Trade Warehousing Pvt Ltd.,	Reti(Sand) Kankri(Black stone) Kapchi	50 MT 25 MT 25 MT	31.07.2020
27.	TransworldFurtichemPvt Ltd.,(Unit I)	Reti(Sand) Kankri(Black stone) Kapchi	100 MT 50 MT 50 MT	31.07.2020
28.	Om SiddhVinayakImpexPvt Ltd.,	Sand	5 Ton	31.07.2020
29.	Royal Petro Oil Refinery LLP,	Sand	24655 kgs	31.07.2020
30.	GKN Enterprises	Rock pieces	40 trucks	07.08.2020
31.	Gokul Overseas	Sand	300 MT	07.08.2020
32.	RusanPharma Ltd.,	Sand	600 MT	07.08.2020
33.	Ipca Lab Ltd.,	Sand Kapchi	30 MT 30 MT	07.08.2020
34.	United Drilling Tools Ltd.,	Sand Aggregate	10 MT 5 MT	11.08.2020
35.	Adinath Warehousing Co.	Sand Bricks Blocks Crush metal	15 trucks 15000 pieces 15000 pieces 100 trucks	11.08.2020
36.	Maruti Exports	Sand Bricks Blocks Crush metal	5 trucks 15000 pieces 15000 pieces 100 trucks	11.08.2020
37.	Everest Kanto Cylinder Ltd.,	Sand Kapchi	500 MT 500 MT	13.08.2020
38.	United Drilling Tools Ltd.,	Sand/Dust Cement/Malba	75 MT 300 MT	17.08.2020
39.	International Warehousing & Trading,	Sand	100 MT	17.08.2020
40.	Mission Pharma Logistics India	Sand	100 MT	21.08.2020

	Pvt Ltd.,			
41.	Bajaj warehousing services,	Sand	25 MT	21.08.2020
42.	Schmetz India Pvt Ltd.,	Sand	22 MT	21.08.2020
43.	Harish Processors Pvt Ltd.,	Sand	10 trucks (400 CFT/ truck)	25.08.2020
44.	New Plastomers India Ltd.,	Sand	8-10 bags of 25 kgs each	27.08.2020
45.	Nakoda Sales Corporation,	Sand	3 tractor	01.09.2020
46.	Texool Spinners	Sand	10 dumpers	01.09.2020
47.	Unilever India Exports Ltd.,	Sand	600 MT	03.09.2020
48.	Gokul Overseas,	Sand	400 MT	03.09.2020
49.	Vijay Tanks & Vessels (P) Ltd.,	Sand	500 CFT	03.09.2020
50.	Prasar Enterprises,	Sand	2 tractor	07.09.2020
51.	Commodities Trading,	Sand	150 MT	09.09.2020
52.	AumSolvchem,	Sand	200 MT	09.09.2020
53.	AVB International,	Sand	60 MT	11.09.2020
54.	Hindustan Oils Industries,	Sand	8 MT	14.09.2020
55.	Capital Foods Pvt Ltd.,	Sand	150 MT	21.09.2020
56.	Presto Industries (Exports)	Sand	7 dumpers (500 CFT each)	22.09.2020
57.	Flax Apparels Pvt Ltd.,	Sand	18 trucks (500 CFT)	22.09.2020
58.	Oswal Extrusion Ltd.,	Sand	100 MT	05.10.2020
59.	Amax International warehousing Pvt Ltd.,	Sand	500 MT	05.10.2020
60.	Euro India Cylinders Ltd.,	Sand	30 MT	07.10.2020
61.	Royal Petro Oil Refinery LLP,	Sand	25 dumpers	07.10.2020
62.	Shrine Chemicals Pvt Ltd.,	Sand	500 MT	07.10.2020
63.	Vijay Tanks & Vessels (P) Ltd.,	Sand	500 CFT	09.10..2020
64.	Texool Spinners & Clothing,	Sand	10 dumpers	09.10..2020
65.	IFGL Refractories Ltd.,	Sand	6000 CFT	09.10..2020
66.	SuhaviPharma,	Sand	1 truck load	16.10.2020
67.	Babu International	Sand	7 dumpers	26.10.2020
68.	Rama Clinders Pvt. Ltd.	Sand	25 MT	28.10.2020
69.	Brews Barron LLP	Sand	90 MT	28.10.2020

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, 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.

(d) Ratification of action taken by DC, GIFT SEZ, Gandhinagar in allowing procurement of restricted item viz. soil from DTA.

The proposal of DC, GIFT SEZ for ratification of approval granted by the DC office to M/s GIFT SEZ Ltd. for procurement of 50,000 MTs soil for landscaping, land filling and other infrastructure work 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 sand and soil 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.

101.5 Miscellaneous proposals (four proposals)

101.5(i) No item was listed under Agenda item 101.5(i) inadvertently.

101.5(ii) Request of M/s Brandix India Apparel City Pvt. Ltd., at Achuthapuram Mandal, Visakhapatnam, Andhra Pradesh for permission for Chain-link fencing.

The Board, after deliberations, decided to defer the proposal and directed DC, VSEZ to get the following details:

- (i) Sanctity of maintenance of bonded area through chain fencing.
- (ii) Since rationale given was plan to go for de-notification again, the likely timeline to seek such de-notification.

101.5(iii) Proposal of Adani International Container Terminal Private Limited (AICTPL) for the surrender of co-developer status and merger of the entity with the existing unit.

The Board, after deliberations, decided to defer the proposal and directed DC, APSEZ to re-examine the proposal in respect of the Direct and Indirect Tax entitlements of the merged entity as well as the NFE implications of the proposed merger.

101.5(iv) Request of M/s ACE SEZ Developers Pvt. Ltd., co-developer for M/s Phoenix Tech Zone Pvt. Ltd. IT/ITES SEZ at Sy. No. 115/35, Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Telangana for approval for reduction in space of their co-developer.

The Board, after deliberations, decided to approve the proposal for reduction in space from 1,39,385 sq. ft. in 14th to 16th Floor, Tower B to 47,010 sq. ft. in 16th Floor, Tower B in M/s Phoenix Tech Zone Pvt. Ltd. SEZ in accordance with the amended co-developer agreement dated 06.11.2020 entered into with the developer, subject to compliance with relevant provisions of SEZ Act & Rules.

101.5(v) Request of M/s Squarespace SEZ Pvt. Ltd. for M/s Phoenix Tech zone Pvt. Ltd. IT/ITES SEZ at Sy. No. 115/35, Nanakramguda Village , Serilingampally Mandal, Ranga Reddy District, Telangana for approval for increase in space of their co-developer.

The Board, after deliberations, decided to approve the proposal for increase in space from 24, 306 sq. ft. in 11th floor, Tower B to 92, 375 sq. ft. in 14th and 15th Floors, Tower B in M/s Phoenix Tech Zone Pvt. Ltd SEZ in accordance with the amended co-developer agreement dated 06.11.2020 entered into with the developer, subject to compliance with relevant provisions of SEZ Act & Rules.

101.6 Appeals (six cases)

101.6(i) Appeal of Sh. Gordhan Das Maheshwari (partner of M/s. G. K. Jewellers) against the decision of the UAC, Noida Special Economic Zone meeting held on 14.09.2020 declining renewal of LoA and the Exit from SEZ Scheme.

The Board heard the appellant. The appellant informed the Board that due to domestic problems they could not pay attention towards their export business. The Board observed as follows:



- No evidence of any substantial investment has been made by the appellant since the grant of LoA in 2011.
 - Only a single export of Rs.0.80 lacs (2015-16) was made during entire five year block period from 2015-2020.
 - The submissions of the unit have failed to substantiate their claims for a credible business plan for export performance and compliance of NFE obligation. There is no employee strength with the appellant to operationalize their unit.
 - Further, JDC, NSEZ informed the Board that the SEZ developer i.e. RIICO had also recommended cancellation of LoA of the unit.
- The Board, after deliberations, decided to reject the appeal.

101.6(ii) Appeal of M/s. Punam Jewels & Beads Inc. against the decision of the UAC, Noida Special Economic Zone meeting held on 14.09.2020 declining renewal of LoA and the Exit from SEZ Scheme.

The Board heard the appellant and took note of the submissions made by the unit which are essentially that :

- An investment of around Rs.17 lacs has been made by the appellant which mainly comprise of the building (i.e. Rs.15 lacs) and rest for plant and machinery (Rs.2 lacs).
- An export of Rs.1 lac has been done by the unit during the entire period which too was rejected on quality parameters and that they have been working towards improving their quality and designs.

The Board after hearing the submissions found that

- The meagre investment especially in plant and machinery clearly shows a lack of business plan.
- The submissions of the unit failed to substantiate its claim of working to get export orders and action plan for compliance of NFE obligation.
- No employees are on the unit's rolls..
- Further, JDC, NSEZ informed the Board that the SEZ developer i.e. RIICO had also recommended cancellation of LoA of the unit.

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

101.6(iii) Appeal of M/s. N.K.M. Jewels against the decision of the UAC, Noida Special Economic Zone meeting held on 14.09.2020 declining renewal of LoA and the Exit from SEZ Scheme.

The Board heard the appellant and took note of the submissions made by the unit. The Board observed as follows:

- A meagre investment of around Rs.16 lacs has been made by the appellant which mainly comprise of the building (i.e. Rs.13 lacs) and on plant and machinery (Rs.3 lacs).
- No exports were done during the entire period of five years.
- The submissions of the appellant failed to substantiate their claims for a credible business plan for export performance and compliance of NFE obligation. Further, they do not have any manpower on their rolls since past few years which indicates a total lack of any commitment to do business.
- Further, JDC, NSEZ informed the Board that the SEZ developer i.e. RIICO had also recommended cancellation of LoA of the unit.

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



101.6(iv) Appeal of M/s. Sh. Suresh Narayan Sarraf (proprietor of M/s. Balaji Silver Crafts) against the decision of the UAC, Noida Special Economic Zone meeting held on 14.09.2020 declining renewal of LoA and the Exit from SEZ Scheme.

The Board heard the appellant. The appellant informed the Board that due to domestic problems they could not pay attention towards their export business. The Board observed as follows:

- A meagre investment of around Rs.13 lacs has been made by the appellant which mainly comprises of the building.
- The unit claims to have made 2-3 lakh rupees export orally but has not submitted any document substantiating this claim.
- The meagre investments and exports (claimed to have been made but not substantiated) made in the last twelve years do not give confidence. Infact the Unit had been given additional annual approval window to help them build on their business and export but nothing seems to have been done.
- Further, JDC, NSEZ informed the Board that the SEZ developer i.e. RIICO had also recommended cancellation of LoA of the unit.

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

101.6(v) Appeal of M/s. Bairaj International against the decision of the UAC, Noida Special Economic Zone meeting held on 12.10.2020 declining renewal of LoA and directed completion of exit formalities from SEZ Scheme.

The Board heard the appellant. The appellant claimed an investment of 79 lacs (capital expenditure) including 9 lacs on plant and machinery., an export of Rs. 0.77 lacs in the first block of five years and 1.72 lacs in the second block of five years. The appellant also submitted a purchase order of US\$ 23125.

The Board, after deliberations, decided to remand the case back to UAC for verification of their claim of substantial investment made, past export performance as well as availability of export orders and re-consideration of their proposal for renewal.

101.6(vi) Appeal filed by M/s Ionique Research Ltd., unit located at Noida SEZ, Gautam Budh Nagar, Uttar Pradesh against decision of the UAC conveyed vide letter dated 19.10.2020 thereby directing cancellation of LoA and completion of exit formalities.

The Board heard the appellant. The appellant informed the Board that a significant investment has been made by the unit including land and machinery amounting to approx. Rs.100 crore. The unit has undertaken a major change in their business plan in December, 2018 after RBI had found their earlier business plan as not permissible. Further, they have also undertaken to pay the outstanding lease rental dues in a time bound manner.

The Board, after deliberations, decided to remand the case back to UAC for re-consideration after examining the credibility of the new business plan of the unit.



Decision on Supplementary Agenda

101.7 Request for extension of LoA beyond 3rd year onwards (one proposal)

101.7(i) Request of M/s Rusan Pharma Ltd. in Indore SEZ for extension of Letter of Approval beyond 01.12.2020 for one year up to 01.12.2021.

The Board, after deliberations, approved extension of validity of LoA for a period of one year, i.e. up to 01.12.2021.

101.8 Cancellation of co-developer status (one proposal)

101.8(i) Application of M/s Embassy Services Private Limited ("ESPL"), the Co-developer in Manyata SEZ, Bangalore for surrender of their co-developer status and to hand over the authorised operations to the Developer, M/s Manyata Promotors Private Limited ("Manyata"), Outer Ring Road, Rachenahalli Village, Nagavara, Bangalore.

The Board, after deliberations, decided to approve the proposal for surrender of their co-developer status and to hand over the authorised operations to the Developer, M/s Manyata Promotors Private Limited ("Manyata"), Outer Ring Road, Rachenahalli Village, Nagavara, Bangalore.

101.9 Proposal for setting up of FTWZ (two proposals for in-principle approval)

101.9(i) Request of M/s. NDR Infrastructure Private Limited for "In-Principle Approval" for setting up of an FTWZ at Karjat, Raigad, Maharashtra over an area of 50.98 ha.

The Board, after deliberations, decided to accord "in-principle approval" for the proposal.

101.9(ii) Request of M/s. Karanja Terminal & Logistics Pvt. Ltd. for "In-Principle Approval" for setting up of an FTWZ at Village – Change, Taluka – Uran, District – Raigad, Maharashtra over an area of 50ha.

The Board, after deliberations, decided to accord "in-principle approval" for the proposal.

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ANNEXURE - I

List of Participants for the Meeting of the Board of Approval for Special Economic Zones held on 27th November, 2020 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri Anup Wadhawan, Commerce Secretary, Department of Commerce
2. Shri S. Kishore, Additional Secretary, Department of Commerce
3. Shri Amit Yadav, Director General, DGFT
4. Shri Amitabh Kumar, Joint Secretary, Department of Commerce
5. Shri Senthil Nathan S, Deputy Secretary, Department of Commerce.

List of participants connected with Video Conferencing.

1. Dr. Amiya Chandra, Development Commissioner, KASEZ/ Adani Port SEZ, Mundra
2. Shri D.V. Swamy, Development Commissioner, CSEZ
3. Shri A. Rama Mohan Reddy, Development Commissioner, Visakhapatnam SEZ.
4. Shri R. Muthuraj, Development Commissioner, Sri City SEZ
5. Shri Anil Kumar Choudhary, Development Commissioner, Dahej SEZ
6. Shri Virendra Singh, Development Commissioner, Surat SEZ, Gujarat
7. Shri D. Anandan, Joint Development Commissioner, Madras SEZ
8. Shri C.P.S. Chauhan, Joint Development Commissioner, SEEPZ- SEZ
9. Shri Ram Chander Sankhla, Pr. ADG, DGEP/CBIC.
10. Shri G. Panmei, Deputy Legislative Council, D/o Legislative Department, Shastri Bhawan.



