

**Agenda for the 78th meeting of the Board of Approval to be held on
3rd July, 2017, at 11.00 A.M. in the Room No. 47, Udyog Bhawan, New Delhi**

Item No. 78.1: Requests for extension of validity of formal approvals (12 proposals)

BoA in its meeting held on 14th September, 2012, examining similar cases observed as under: -

"The Board advised the Development Commissioners to recommend the requests for extension of formal approval beyond 5th 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. HBS Pharma SEZ Pvt. Ltd., for further extension of the validity period of formal approval, granted for setting up of sector specific SEZ for Pharmaceuticals at Panoli Industrial Estate, District Bharuch, Gujarat beyond 16-06-2017

Name of the developer : M/s.HBS Pharma SEZ Private Limited
Sector : Pharmaceutical
Location : Panoli Industrial Estate, District Bharuch, Gujarat

Extension : Formal approval to the developer was granted on 17-06-2008. The developer has been granted 06 (six) extensions, last extension on 12-07-2016 validity period of which was upto 16-06-2017. The developer has requested for further extension upto 16-06-2018. The SEZ stands notified as on date.

Present Progress:

(a) Details of business Plan:-

S.No.	Type of cost	Proposed Investment (Rs. In lakhs)
1.	Land Cost	6990.17
2.	Construction Cost	8060.46
	Total	15050.63

(a) Incremental investment since last extension:-

S. No.	Type of Cost	Total Investment made so far (Rs. in lakhs) up to 25 th April 2017	Incremental investment (Rs. in lakhs) since last extension
1.	Land cost	7047.00	260.00
2.	Material Procurement	5678.00	44.08
3.	Construction	7975.00	350.92
	Total	20700.00	655.00

(b) Details of physical progress till date:-

S.No.	Authorised activity	% completion	% completion during last one year	Deadline for completion of balance work
1.	Compound Boundary Walls	100 %		
2.	Concrete Roads	100 %		
3.	RCC Storm Water Drains	100 %		
4.	Footpaths	100 %		
5.	Water Pipeline Network	100 %		
6.	Sewage & Recycled Water Pipelines Network	100 %		
7.	Administrative Office Building	100 %		
8.	Sales /Marketing Office Building	100 %		
9.	Processing Zone Gatehouse Entry	100 %		
10.	Landscaping	100 %		
11.	Availability of Water from GIDC	100 %		
12.	Availability of Power from DGVCL	100 %		

Detailed Reasons for delay: DC KASEZ has stated that the approved SEZ units have not started construction yet, but one unit has performed ground breaking.

Recommendation by DC

“This Zone has fully developed roads, drainage, water supply etc. and an admin complex. Last year one unit has taken LOA and carried out ground breaking. Another unit has taken LOA on 28-04-2017. In view of bright prospect of units coming up, it is recommended to extend validity of LOA of developer by another year.”

The request is placed before BOA for its consideration.

(ii) Request of M/s. Navi Mumbai SEZ Pvt. Ltd for further extension of the validity period of formal approval, granted for setting up of Multi Services - SEZ at Kalamboli beyond 25/01/2016.

Name of the Developer: M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : Multi Services

Location : Kalamboli, Navi Mumbai, Maharashtra

Extension : Formal approval to the developer was granted on 26/07/2007. The SEZ was notified on 28.08.2008. The developer has been granted 7 extensions so far, last extension was granted on 27/08/2015, validity of which was up to 25/01/2016. The developer has requested for further extension up to 25/01/2017. The request was forwarded to BOA on 22.12.2016. No further request has been received from the Developer for extension of LOA beyond 25.1.2017.

Present Progress :

(a) Details of business plan :-

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	133.31Cr.
2	Construction cost	323.13 Cr.
Total		456.44 Cr.

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to December 2015	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	133.31 Cr.	NIL
2	Material Procurement	--	NIL
3	Construction	323.13 Cr.	NIL
Total		456.44 Cr.	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall Chain Link Fencing	14.23 Kms 0.14 Kms	NIL	SEZ to be operationalised by Jan 2017
2	Initial Land Development	Completed	NIL	--
3	Custom bonded area for storage of material	Completed	NIL	
4	External Pipelines	0.8 Kms	NIL	

Detailed Reasons for delay : In their application the Developer has stated that they are unable to get the SEZ operationalized as the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of the state SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. Moreover the Developer has failed to submit approval/recommendation of the State Govt. of Maharashtra, which is required to be submitted as per the condition imposed by BOA while granting last extension.

Recommendation by DC :

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(iii) Request of M/s. Navi Mumbai SEZ Pvt. Ltd for further extension of the validity period of formal approval, granted for setting up of Multi Product - SEZ at Dronagiri beyond 29/01/2016.

Name of the Developer : M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : Multi Product

Location : Dronagiri, Navi Mumbai, Maharashtra

Extension : Formal approval to the developer was granted on 30/07/2007. The SEZ was notified on 21.11.2007. The developer has been granted 7 extensions so far, last extension was granted on 27/08/2015, validity of which was up to 29/01/2016. The developer has requested for further extension up to 29/01/2017. The request was forwarded to BOA on 22.12.2016. No further request has been received from the Developer for extension of LOA beyond 29.01.2017.

Present Progress :

(a) Details of business plan :-

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	1729.13 Cr
2	Construction cost	2323.42 Cr
Total		4052.55Cr.

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to December 2015	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	1729.13 Cr	NIL
2	Material Procurement	--	NIL
3	Construction	2323.42 Cr.	NIL
Total		4052.55Cr.	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall	55.88 kms.	--	SEZ to be operationalised by Jan 2017
2	Storm Water Drains	3.93 kms.	--	
3	Internal Roads	2.32 kms.	--	
4	Water lines	1.48 kms.	--	
5	Sewerage lines	1.48 kms.	--	
6	External pipeline for feeding SEZ	7.1 kms.	--	
7	Power cable laid	108 kms.	--	
8	Super/Sub Structure	5557 sq. Mtrs.	--	

Detailed Reasons for delay : In their application, the Developer has stated that they are unable to get the SEZ operationalized as the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of the state SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. Moreover the Developer has failed to submit approval/recommendation of the State Govt. of Maharashtra, which is required to be submitted as per the condition imposed by BOA while granting last extension.

Recommendation by DC :

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(iv) Request of M/s. Navi Mumbai SEZ Pvt. Ltd for further extension of the validity period of formal approval, granted for setting up of Gems & Jewellery SEZ at Ulwe beyond 26/02/2016.

Name of the Developer: M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : Gems & Jewellery

Location : Ulwe, District Raigad, Maharashtra

Extension) : Formal approval to the developer was granted on 27/02/2009. The SEZ was notified on 3.9.2009. The developer has been granted 06 extensions so far, last extension was granted on 19/05/2015, validity of which was up to 26/02/2016. The developer has requested for further extension up to 26/02/2017. The request was forwarded to BOA on 22.12.2016. No further request has been received from the Developer for extension of LOA beyond 26.02.2016.

Present Progress :**(a) Details of business plan :-**

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	24.67 Cr
2	Construction cost	82.53 Cr
Total		107.20 Cr

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to December 2015	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	27.28 Cr.	NIL
2	Material Procurement	--	NIL
3	Construction	75.89 Cr.	NIL
Total		103.17Cr.	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall	Completed	--	SEZ to be operationalised by Feb 2017
2	Custom bonded Area 1130 sq. mtrs.	Completed	--	

Detailed Reasons for delay : In their application, the Developer has stated that they are unable to get the SEZ operationalized as the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of the state SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. Moreover the Developer has failed to submit approval/recommendation of the State Govt. of Maharashtra, which is required to be submitted as per the condition imposed by BOA while granting last extension.

Recommendation by DC :

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(v) Request of M/s. Navi Mumbai SEZ Pvt. Ltd. for further extension of the validity period of formal approval, granted for setting up of Multi Services - SEZ at Ulwe beyond 26/02/2016.

Name of the Developer: M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : Multi Services

Location : Ulwe, District Raigad, Maharashtra

Extension : Formal approval to the developer was granted on 27/02/2009. The SEZ was notified on 3.9.2009. The developer has been granted 06 extensions so far, last extension was granted on 19/05/2015, validity of which was up to 26/02/2016. The developer has requested for further extension up to 26/02/2017. The request was forwarded to BOA on 22.12.2016. No further request has been received from the Developer for extension of LOA beyond 06/02/2017.

Present Progress :

(a) Details of business plan :-

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	104.46 Cr.
2	Construction cost	239.23 Cr.
Total		343.69 Cr.

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to December 2015	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	104.46 Cr.	NIL
2	Material Procurement	--	NIL
3	Construction	239.23 Cr.	NIL
Total		343.69 Cr.	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall	7.56 kms.	NIL	SEZ to be operationalised by Feb 2017
2	Const. of custom bonded area	1130 sq. mtrs.	NIL	

Detailed Reasons for delay : In their application, the Developer has stated that they are unable to get the SEZ operationalized as the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of state SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. Moreover the developer has failed to submit approval/recommendation of the State Govt. of Maharashtra, which is required to be submitted as per the condition imposed by BOA while granting last extension

Recommendation by DC :

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(vi) Request of M/s. Navi Mumbai IT/ITES-A for further extension of the validity period of formal approval, granted for setting up of IT/ITES SEZ at Kalamboli beyond 25/01/2016.

Name of the Developer: M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : IT/ITES

Location : Kalamboli, Navi Mumbai, Maharashtra

Extension : Formal approval to the developer was granted on 26.7.2007. The SEZ was notified on 11.8.2008. The developer has been granted 7 extensions, last extension was granted on 27/08/2015, validity of which was up to 25/01/2016. The developer has requested for further extension up to 25/01/2017. The request was forwarded to BOA on 22.12.2016. No further request has been received from the Developer for extension of LOA beyond 25.1.2017.

Present Progress :

(a) Details of business plan :-

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	100.81 Cr
2	Construction cost	251.59 Cr.
Total		352.40 Cr.

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to December 2015	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	100.81 Cr.	NIL
2	Material Procurement	--	NIL
3	Construction	244.34 Cr.	NIL
Total		345.15 Cr.	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall Chain Link Fencing	3.47 kms. 0.14 Kms	NIL	SEZ to be operational by Jan 2017
2	Custom Bonded Area for storage of material	Completed	NIL	
3	External pipeline	0.8 kms.	NIL	
	Initial Land Development	Completed		

Detailed Reasons for delay: In their application the Developer has stated that they are unable to get the SEZ operationalized as the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of state SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. Moreover the developer has failed to submit approval/recommendation of the State Govt. of Maharashtra, which is required to be submitted as per the condition imposed by BOA while granting last extension

Recommendation by DC :

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(vii) Request of M/s. Navi Mumbai SEZ Pvt.Ltd for further extension of the validity period of formal approval, granted for setting up of IT/ITES – A SEZ at Ulwe beyond 24/10/2016.

Name of the Developer: M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : IT/ITES - A

Location : Ulwe, District Raigad, Maharashtra

Extension : Formal approval to the developer was granted on 25/10/2007. The SEZ was notified on 27.5.2008. The developer has been granted 07 extensions so far, last extension was granted on 30/12/2015, validity of which was up to 24/10/2016. The developer has requested for further extension up to 24/10/2017. The request was forwarded to BOA on 22.12.2016.

Present Progress :**(a) Details of business plan :-**

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	16.43 Cr
2	Construction cost	92.36 Cr
Total		108.79Cr.

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to August 2016	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	16.43 Cr	NIL
2	Material Procurement	--	NIL
3	Construction	92.36 Cr.	NIL
Total		108.79 Cr.	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline completion for balance work
1	Boundary Wall	1.95 kms.	NIL	SEZ is developed and ready
2	Internal Road	1854 Mtrs.	NIL	
3	Storm Water drains	2919 Mtrs.	NIL	
4	Internal Water lines	993 Mtrs.	NIL	
5	IT duct laid	1047 Mtrs.	NIL	
6	IT/ITES buildings (Ground + 9 Floors)	Completed	NIL	

Detailed Reasons for delay:

In their application, the Developer has stated that although the SEZ is ready but they are not able to find any units mainly because the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of state SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. In addition, following infrastructure required under Rule 5(A) of SEZ Rules, 2006 for IT units, has not been provided by the Developer so far;

- Twenty four hours uninterrupted power supply at a stable frequency.
- Reliable connectivity for uninterrupted and secure data connection.
- Provision for central air conditioning system.
- A ready to use finished plug and play facility for the end user.

Recommendation by DC :

It is apparent from the above that the matter is not progressing any further inspite of considerable loss of time and stalemate continues.

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(viii) Request of M/s. Navi Mumbai IT/ITES-B for further extension of the validity period of formal approval, granted for setting up of IT/ITES - B SEZ at Ulwe beyond 24/10/2016

Name of the Developer: M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : IT/ITES

Location : Ulwe, District Raigad, Maharashtra

Extension : Formal approval to the developer was granted on 25/10/2007. The SEZ was notified on 8.5.2008. The developer has been granted 07 extensions so far, last extension was granted on 30.12.2015, validity of which was up to 24.10.2016. The developer has requested for further extension up to 24/10/2017. The request was forwarded to BOA on 22.12.2016.

Present Progress:

(a) Details of business plan :-

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	29.76 Cr
2	Construction cost	150.71 Cr.
Total		180.47 Cr.

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to August 2016	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	29.76 Cr.	NIL
2	Material Procurement	--	NIL
3	Construction	150.71 Cr.	NIL
Total		180.47 Cr.	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall	3.28 Kms.	NIL	SEZ is developed and ready

2	Internal Road	2435 Mtrs.	NIL	
3	Storm Water drain	2611 Mtrs.	NIL	
4	Internal Water lines	1112 Mtrs.	NIL	
5	IT duct laid	1097 Mtrs.	NIL	
6	Bridge across water channel	Completed	NIL	
7	IT/ITES building of 195000 sq. ft super built up area	Completed		

Detailed Reasons for delay : In their application, Developer has stated that although the SEZ is ready but they are not able to find any units mainly because the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of state SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. In addition, following infrastructure required under Rule 5(A) of SEZ Rules, 2006 for IT units, has not been provided by the Developer so far;

- a) Twenty four hours uninterrupted power supply at a stable frequency.
- b) Reliable connectivity for uninterrupted and secure data connection.
- c) Provision for central air conditioning system.
- d) A ready to use finished plug and play facility for the end user.

Recommendation by DC :

It is apparent from the above that the matter is not progressing any further inspite of considerable loss of time and stalemate continues.

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(ix) Request of M/s. Navi Mumbai SEZ Pvt. Ltd for further extension of the validity period of formal approval, granted for setting up of IT/ITES - C SEZ at Ulwe beyond 21/11/2016

Name of the Developer: M/s Navi Mumbai SEZ Pvt. Ltd.

Sector : IT/ITES

Location : Ulwe, District Raigad, Maharashtra

Extension : Formal approval to the developer was granted on 22.11.2007. The SEZ was notified on 12.3.2009. The developer has been granted 07 extensions so far, last extension was granted on 30/12/2015, validity of which was up to 21/11/2016. The developer has requested for further extension up to 21/11/2017. The request was forwarded to BOA on 22.12.2016.

Present Progress :

(a) Details of business plan :-

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1	Land cost	8.37 Cr.
2	Construction cost	40.85 Cr.
Total		49.22 Cr.

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to August 2016	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	8.37 Cr.	NIL
2	Material Procurement	--	--
3	Construction	40.85Cr.	NIL
Total		49.22 Cr	

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Boundary Wall	1.40 kms.	NIL	SEZ is developed and ready.
2	Internal Road	750 Mtrs	NIL	
3	Storm Water drain	804 Mtrs	NIL	
4	Internal Water lines	869 Mtrs	NIL	
5	IT duct laid	842 Mtrs	NIL	
6	Utility crossing pipe	70 mtrs.	NIL	
7	Developed plots	Ready for Marketting		

Detailed Reasons for delay : In their application, the Developer has stated that although the SEZ is ready but they are not able to find any units mainly because the State Govt. of Maharashtra has not enacted the state SEZ Act. In the absence of State SEZ Act and Policy the entrepreneurs are not willing to set up units in the SEZ.

The Developer has given the same reason/reasons in the past also while applying for LOA extensions. In addition, following infrastructure required under Rule 5(A) of SEZ Rules, 2006 for IT Units, has not been provided by the Developer so far;

- Twenty four hours uninterrupted power supply at a stable frequency.
- Reliable connectivity for uninterrupted and secure data connection.
- Provision for Central Air conditioning system.
- A ready to use finished plug and play facility for the end user.

Recommendation by DC :

It is apparent from the above that the matter is not progressing any further inspite of considerable loss of time and stalemate continues.

DC, Navi Mumbai has not recommended the request for further extension of LOA.

The request is placed before BOA for its consideration.

(x) Request of M/s. GOCL Corporation Limited (Formerly Gulf Oil Corporation Ltd.) for further extension of the validity period of formal approval, granted for setting up of IT/ITES/BPO/Electronic Hardware SEZ at Kattigenahalli & Venkatahalla Villages, Yelahanka Hobli, Bangalore, Karnataka beyond 17th June, 2017

Name of the Developer : M/s GOCL Corporation Limited (Formerly Gulf Oil Corporation Ltd.)
Sector : IT/ITES/BPO/Electronic Hardware
Location : Bangalore
Extension : Formal approval to the developer was granted on 18th June, 2009. The developer has been granted five extension, last extension of 12th July, 2016, validity period of which was upto 17th June, 2017. The developer has requested for further extension upto 17th June, 2019. The SEZ stands notified as on date.

Present Progress:

(a) Details of business Plan

Sr. No.	Type of Cost	Proposed Investment (Rs. In lakhs/Crores)
1.	Land cost	Rs. 6599.00 lakhs
2.	Construction cost	Rs. 64700.00 lakhs
	Total	Rs. 101299.00 lakhs

(b) Incremental investment since last extension :-

Sr. No.	Type of cost	Total Investment made so far (Rs. In lakhs/Crores) up to 31.03.2017	Incremental Investment (Rs. In Crores) since last extension
1	Land cost	Rs. 6599.00 lakhs- Present market value	NIL
2.	Material procurement	Rs. 22275.00 lakhs	Rs. 5095.00 lakhs
3.	Construction	Rs. 9098.00 lakhs	Rs. 1731.00 lakhs
	Total	Rs. 37972.00 lakhs	Rs. 6826.00 lakhs

(c) Details of Physical progress till date :-

Sr. No.	Authorized activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Phase-1 (block-3 & MLCP)	100%	0%	Work complete

2.	Phase-II (block-2)	57%	37%	Dec 2017
3.	Phase-III	Nil	Nil	Nil
4.	Phase-IV	Nil	Nil	Nil
	Total	33%	8%	

Detailed Reasons for delay:

DC CSEZ has stated that:-

- As part of the envisaged business plan, phase-1 of project is complete in all respect.
- Occupancy certificate, a prerequisite for any client to move-in has been obtained from Karnataka Industrial Area Development Board, Bangaluru.
- The leasing scenario has been weak during the last couple of years.
- In spite of our best efforts of interacting with industry reputed consultants, no IT tenant has taken up the built up space, which is ready since 04 May, 2016.
- Efforts to lease out the property are expected to fructify as present discussion are on with prospective clients such as cerner Healthcare, Target, Northern Trust etc.
- Envisaging better IT ITES environment going forward they have embarked on the second phase of the project, having reached 57% till date
- Blue print for the third phase of the project is under preparation with the designers.

DC CSEZ has recommended that the proposal for extension of validity of LoA by a period of one year w.e.f. 18.06.2017 may be considered favourably.

The request is placed before BOA for its consideration.

(xi) Request of M/s. Mayar Infrastructure Development Pvt. Ltd. for further extension of the validity of formal approval, granted for setting up of Biotechnology Sector Specific SEZ at Village Rahka and Nimoth, Tehsil Sohna, Gurgaon (Haryana) beyond 13.07.2017.

Name of the developer : M/s. Mayar Infrastructure Development Pvt. Ltd.
Sector : Biotechnology sector
Location : Village Rahka and Nimoth, Tehsil Sohna, Gurgaon (Haryana)
Extension : Formal approval to the developer was granted on 14.07.2008. The developer has been granted 06 extensions, last extension was granted vide DOC letter dated 17.05.2016 which was upto 13.07.2017. The developer has requested for further extension upto 13.07.2018. The SEZ stands notified as on date.

Present Progress:

(a) Details of business plan:-

S, No.	Type of Cost	Proposed Investment (Rs. in Crore)
1	Land Cost	130.00
2	Construction Cost	428.10
3	Plant & Machinery	75.00
4	Other Overheads	130.95
	Total:	764.05

(b) Investment made so far & incremental investment since last extension:-

S. No.	Type of Cost	Total Investment made so far (Rs. in Crore)	Incremental investment since last extension (Rs. in Crore)
1	Land Cost	51.30	0.00
2	Material Procurement	113.93	2.20
3	Service Cost	3.20	0.37
4	Other Overheads	106.28	17.64
	Total:	274.71	20.21

(c) Details of Physical progress till date :-

S. No.	Authorised activity	% completion as on date	% completion during last one year	Deadline for completion of balance work
1.	Road with Street lighting, Signals and Signage.	100%	0%	NA
2.	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity	100%	0%	NA
3.	Sewage and garbage disposal plant, pipeline and other necessary infrastructure for sewage and garbage disposal, Sewage treatment plants.	100%	0%	NA
4.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	100%	0%	NA
5.	Effluent treatment plant and pipeline and other infrastructure for effluent treatment.	100%	0%	NA
6.	Telecom and other communication facilities including internet connectivity.	100%	0%	NA
7.	Rain water harvesting plant	100%	0%	NA
8.	Landscaping and water bodies	100%	0%	NA
9.	Wi Fi and / or Wi max Services	100%	0%	NA
10.	Drip and Micro irrigation systems	100%	0%	NA
11.	Boundary wall	100%	0%	NA
12.	Factory sheds in processing area	100%	0%	NA
13.	Office space for customs and security staff not exceeding 500 sqm.	100%	0%	NA

Detailed Reasons for delay:

The developer has mentioned that 19.65 acres area of Processing Zone is fully developed and confined by 2.2 KM long and 2.4 meter height boundary wall. The Processing Zone mainly comprises of the following:-

Custom office building : 227.11 Sqm.
15 BEZ Plot : 46078.95 Sqm.

Biosafety Plot	:	2438.11 Sqm.
Bio port Building	:	23760.7 Sqm.

The developer has also mentioned that they are in an advanced stage of negotiation with some of the clients for taking space in the Bio Port on lease and commence operation, as well as for taking land on lease for setting up units related to Biotechnology. The developer has also furnished photographs showing infrastructure developed in SEZ.

Recommendation by DC:

DC, NSEZ has recommended the request of extension of LOA for a period of one year upto 13.07.2018.

The request is placed before BOA for its consideration.

(xii) Request of M/s. Metro Valley Business Park Pvt. Ltd. for further extension of the validity of formal approval, granted for setting up of IT/ITES SEZ at 5th milestone, Village Gwal Pahari, Gurgaon-Faridabad Road, Distt. Gurgaon (Haryana) beyond 05.05.2015.

Name of the developer	:	M/s. Metro Valley Business Park Pvt. Ltd.
Sector	:	IT Sector
Location	:	5 th milestone, Village Gwal Pahari, Gurgaon-Faridabad Road, Distt. Gurgaon (Haryana)
Extension	:	Formal approval to the developer was granted on 06.11.2006. The developer has been granted 06 extensions, last extension was granted by BoA in its meeting held on 03.04.2014 which was upto 05.05.2015. The developer has requested for further extension upto May, 2020. The SEZ stands notified as on date.

Present Progress:

(a) Details of business plan:-

S. No.	Type of Cost	Proposed Investment (Rs. in Crore)
1	Land Cost	120.00
2	Construction Cost	244.00
3	Plant & Machinery	60.00
4	Other Overheads:	
	i) Pre-Operative Expenses	22.00
	ii) Interest During Construction	54.00
	iii) Contingency	26.00
	Total:	526.00

(b) Investment made so far & incremental investment since last extension:-

S. No.	Type of Cost	Total Investment made so far (Rs. in Crore)	Incremental investment since last extension (Rs. in Crore)
1	Land Cost	120.30	0.00

2	Material Procurement	5.30	0.10
3	Service Cost	12.10	0.30
4	Other Overheads:		
	i) Salary & Staff welfare	3.60	0.90
	ii) Business Promotion & Travel	2.30	0.10
	iii) Other office expenses, Guarantees & Assets.	7.20	1.80
	Total:	150.70	3.20

(c) Details of Physical progress till date :-

S. No.	Authorized activity	% completion as on date	% completion during last one year	Deadline for completion of balance work
1.	Boundary wall	95%	0%	Within 4 months of renewal of approvals
2.	Excavation for Basement	70%	0%	

Detailed Reasons for delay:

The developer has mentioned that despite the fact that the SEZ was notified more than 9 years ago, the project initially got delayed as it took nearly 4 years to obtain the requisite clearances (due to State Government Department delay). **The developer has further mentioned that due to illegal change in mutations by local revenue authorities of the State Govt. in collusion with Municipal Corporation, Gurgaon (MCG) the project got delayed.**

Besides, Director of Industries & Commerce, Govt. of Haryana vide its letter dated 28/12/2016 had conveyed that as per orders of Hon'ble CM, Haryana, all the lapsed permissions pertaining to Metro Valley SEZ may be restored afresh with a minimum validity period of three years, so as to ensure that the project is implemented in a time bound manner. List of Approvals to be restored (as per letter received from Haryana Govt.) are as under:-

- i) Formal Approval and extensions for development, operations of the Special Economic Zone – IT/ITES.
- ii) Bond-Cum-Legal Undertaking.
- iii) Demarcation of Processing and Non-Processing Zone.
- iv) Approval of Building Plan (expired on 31.12.2015).

Subsequently, vide letter dated 28.02.2017, the Haryana Govt. informed that restoration of permissions should be subject to extension of LOA by DOC and order / decision of Competent Court of Law in the matter.

Further, vide letter dated 07.03.2017, the Director of Industries & Commerce, Govt. of Haryana asked the developer to submit revised undertaking towards implementation of the SEZ project at own risks & cost, within 07 days failing which recommendation to Govt. of India for extension of 3 years shall be withdrawn. In turn, the developer vide its letter dated 10.04.2017 claims to have submitted the revised undertaking to Deptt. of Industries on 08.03.2017, however no confirmation from the Haryana Govt. has been received so far.

Recommendation by DC:

DC, NSEZ has recommended the request of extension of LOA for a period upto 05.05.2018. **However in view of litigation involved it is also recommended that views of State Government of Haryana may also be ascertained to know latest position in the matter.**

Item No. 78.2 Requests for extension of LoP beyond 3rd Year onwards (6 proposals)

- As per Rule 18(1) of the SEZ Rules, the approval Committee may approve or reject a proposal for setting up of Unit in a Special Economic Zone.
- Cases for consideration of extension of Letter of Permission (LoP)s i.r.o units in SEZs are governed by Rule 19(4) of SEZ Rules.
- Rule 19(4) states that an LoP shall be valid for one year. First Proviso grants power to DCs for extending the LoP not exceeding 2 years. Second Proviso grants further power to DCs for extending the LoP for one more year but subject to the condition that two-thirds of activities including construction, relating to the setting up of the Unit is complete and a Chartered Engineer's certificate to this effect is submitted by the entrepreneur.
- Extensions beyond 3rd year (*in cases where two-third activities are not complete*) and 4th year are granted by BoA.
- BoA can extend the validity for a period of one year at a time.
- There is no time limit up to which the Board can extend the validity

(i) Request of M/s Lanco Solar Private Ltd in M/s Lanco Solar Pvt. Ltd SEZ for extension of Letter of Approval beyond 28.06.2017 for a period of one year upto 28.06.2018.

- LOA issue on (date) : 29.06.2011
- Nature of business of Unit: Manufacture of Solar Products i.e Polysilicon, Ingots, Wafers & Associated materials/products.
- No of extension : 03 extensions issued by DC, VSEZ
- LOA valid upto (date) :28.06.2017.
- Request : For further extension for one year , up to (date) 28.06.2018.

Present Progress:

(a) Details of business plan:

Sl.No	Type of Cost	Proposed Investment (Rs. In cores)
1	Civil & Structural Work and Plant and M/c. PoP Exp, Interest during construction etc.	2000.00
Total		2000.00

(b) Incremental Investment made so far and incremental investment since last extension:

Sl.No	Type of Cost	Total Investment made so far (In Rs. Crores)	Incremental Investment since last extension (Rs. In cores)
1	Civil & Structural Work and Plant and M/c. PoP Exp, Interest during construction etc.	1642.72	231.72
Total		1642.72	231.72

(c) Details of Physical Progress till date:-

S.No	Activity	% Completion	% Completion during last one year	Deadline for completion of balance work
1	Civil Work Done	95%	4%	April'2018
2	Imported Plant & M/c	90%	5%	April'2018

Detailed Reasons for delay:

- The entrepreneur has stated that International Economic Slowdown has delayed the project.
- Dumping of Solar Products by China and other Countries in India.

Recommendation of DC VSEZ:

DC, VSEZ has recommended the request of extension of LOA for a period of one year upto 28. 06.3018.

The request is placed before BOA for its consideration.

(ii) Request of M/s PreciStat IT Solutions Pvt. Ltd. for extension of Letter of Permission (LoP) beyond 31.05.2017 for a period of one year upto 30.05.2015.

- LOP issue on (date) : 31.05.2013
- Nature of business of Unit: IT/IT Enabled Services
- No of extension : 03 extensions issued by DC, VSEZ
- LOA valid upto (date) : 31.05.2017
- Request : For further extension for 5th year, up to date 30.05.2018.

Present Progress:

(a) Details of business plan:

Sl. No	Type of Cost	Proposed Investment (Rs. In cores)
1	Start of operations, capital investment in	23.86 crores

	infrastructure, work stations operating expenditure, employment salaries and computers and servers etc	
	Total	23.86 crores

(b) Incremental Investment made so far and incremental investment since last extension:

Sl.No.	Type of cost	Total investment made so far (in Rs. crores)	Incremental Investment since last extension (in Rs. crores)
1.	Capital investment	4.66 crores	1.21

(c) Details of business plan:

S.No	Activity	% Completion	% Completion during last one year	Deadline for completion of balance work
1	Civil Structure	85%	40%	2018
2.	First Ops floor-flooring, Data cabling, electrical work, plumbing, doors and windows, Glass elevation, False ceiling, lighting	100% completed	100%	
3.	Power commence and certified by APEPDCL on 6 th June, 2017	100% completed	100%	
4.	Furniture and work stations	In progress		30 th June, 2017
5.	Transportation, Cafeteria and Housing logistics	Planning under way		
6.	Operation team transition in a planned manner			July, 2017
7.	First operation floor 150 seater start of operations			August, 2017

Reasons for delay:-

Delay in installation of the transformer and commissioning of the power by APEPDCL as well as fabrication of custom workstation by the workstation vendor.

Recommendation of DC VSEZ:-

DC, VSEZ has recommended the request of extension of LoA for a period of one year upto 30.05.2018

The request is placed before BOA for its consideration.

(iii) Request of M/s. KPIT Technologies Ltd., in the Pune MIDC SEZ for extension of Letter of Approval (LOA) beyond 28.06.2017 for 1 year up to 28.06.2018.

- LoP issued on : 29.06.2011.
- Nature of business of the Unit: IT/ITES.
- No of Extensions: Request for 6th year extension.
- LOA valid up to : 28.06.2017.
- Request: For further extension for 1 year, up to 28.06.2018.

Present Progress:

(a) Details of Business plan:

Sr. No.	Type of Cost	Proposed Investment (Rs. In Crores)
1.	Land Cost	21.00
2.	Construction cost	110.00
3.	Other Overheads	1.00
4.	Indigenous Plant & Machinery	33.70
5.	Imported Plant & Machinery	23.08
	Total	188.78

(b) Total Investment made so far and incremental investment since last extension:

Sr. No.	Type of Cost	Total investment made so far (Rs. In Crores) as on 31.03.2017	Incremental Investment since last extension (in Rs Crores)
1.	Land Cost	38.3696	0.00
2.	Construction cost	54.4198	50.6527
3.	Other Overheads	0.0012	0.00
4.	Indigenous Plant & Machinery/ Other Assets	10.3117	10.3117
5.	Imported Plant & Machinery	7.0661	7.0661
	Total	110.1684	68.0305

(c) Details of physical progress till date:

Sr. No.	Authorized Activity	% Completion	% Completion during last one year	Deadline for completion of balance work
1.	Software Development Blocks/ BPO Blocks/Arrival Block/Food Court/Amenity Block	90 % RCC work completed for Phase- I	68%	30.06.2017
2.	Parking Space/ Health & Fitness Space / Rest Rooms	10 %	10 %	31.08.2017
3.	Interior and Fit out work	70 %	70 %	31.08.2017
4.	Generator Room /Electric	80 %	80 %	30.09.2017

	Substation/ FO Generators (To augment MSEB Power)/Chiller Plant/ UPS Room/ Distribution substation/ HSD Yard			
5.	Internal Roads with street Lighting and signage's	80 %	80 %	31.08.2016
6.	Boundary walls/ Gates/ Fencing/ Security office/ Security Post.	90 %	90 %	30.06.2017
7.	All Electrical Work/ BMS/ Air Conditioning/ Fire Protection system/ Rain Water Storage Tank/ Gas Bank/ Biogas Plant	70 %	70 %	30.11.2017
8.	Development of Landscaping / Garden space	30 %	30 %	31.12.2017
9.	Sewage Treatment Plant/ Water Treatment Plants	50 %	50 %	31.08.2017
10.	Networking Passive Work	70 %	70 %	31.07.2017
11.	Networking Active Work	30 %	30 %	31.08.2017
12.	Consent to operate from MPCB	NA	NA	31.12.2017
13.	Final Fire NOC	NA	NA	15.01.2018
14.	Building Completion Certificate	NA	NA	31.03.2018
15.	Recruitment of Employees/ Induction / Training	NA	NA	31.05.2018
16.	Go live	NA	NA	01.06.2018

Detailed reasons for delay:

As per the entrepreneur, the major reason for delay in implementation of the project is due to the project size which itself takes more time to complete. Almost all progress on ground has happened during last one year only. The unit has also stated that construction required multiple approvals in terms of building plan approval, provisional fire NOC, Environmental clearance, which has consumed time and after obtaining all such approvals only they could start the construction work.

Recommendation by DC:

Development Commissioner SEEPZ SEZ has recommended the request of extension of LOA for period of 1 year up to 28.06.2018.

The request is placed before BoA for its consideration.

(iv) Request of M/s. Biomedical Life Sciences Private Limited in the Zydus – Pharmaceutical-SEZ, Matoda, Ahmedabad for extension of Letter of Permission (LOP) beyond 23-06-2017 for 01 (one) year more upto 23-06-2018.

- LOP issued on (date): 06-06-2008, validated by DC, after prolonged judicial case, and thereafter by BoA/DOC after appeal
- Nature of business of the Unit:- 1) Foldable Intra Ocular Lens; and 2) Foldable Lenses Kits.

- No of Extensions: 02 (two) by DC, Kandla-SEZ , i.e. 31-03-2011, and thereafter by BoA after appeal accepted in the 61st meeting held on 03-04-2014
- LOP valid up to (date) 23-06-2017
- **Request:** For further extension for 01 (one) year, up to 23-06-2018.

Present Progress:

(a) Details of Business plan:

Sl. No.	Type of Cost	Proposed Investments (Rs. in crores)
1.	Land & Building	3.50
2.	Factory Building	7.50
3.	Plant & Machinery & Equipment	13.00
	Total	24.00

(b) Incremental investment made so far and incremental investment since last extension:-

S. No.	Type of Cost	Total Investment made so far (Rs. in crores)	Incremental investment since last extension (Rs. in crores)
1.	Factory Building	11.19	5.00
2.	Plant & Machinery & Equipment	6.12	5.49
	Total	17.31	10.50

(c) Details of physical progress till date:-

S. No.	Activity	% completion	% completion during last one year	Deadline for completion of balance work
1.	Factory Building	*100%		
2.	Plant & Machinery & Equipment	*100%		
Total	*as informed by applicant unit and as per current business planning.			

Detailed Reasons for delay: Delays from getting mandatory/regulatory approval from various agencies like Food and Drugs Control Administration for drug manufacturing licence.

Recommendation by DC

DC, Kandla-SEZ has recommended the request of extension of LOP for a period of 01 (one) year up to 23-06-2018.

The request may be placed before BOA for its consideration.

(v) **Request of M/s. Bremels Rubber Industries Private Limited in the ASPEN SEZ (Formerly Synefra SEZ) Palimar, Nandikaur Village, Padubidri, Udupi Taluk, Karnataka for extension of Letter of Permission (LOP) beyond three years up to 25.06.2018.**

- LoP issued on (date): 26.06.2013
- Nature of business of the Unit: M/s. Bremel Rubber Industries Private Limited
- No of Extensions: Three extensions by DC Cochin SEZ.
- LOP valid upto (date) 25.06.2017
- Requests: For further extension for one year, up to (date) 25.06.2018

Present Progress:

(a) Details of Business plan:

Sl. No.	Type of Cost	Proposed Investment (Rs. in crores)
1	Land & Building	Rs.19.31 crores
2	Machinery (Revised)	Rs.4.12 crores
	Total	Rs.23.43 crores

(b) Incremental Investment made so far and incremental investment since last extension:

Sl. No.	Type of Cost	Total investment made so far (In Rs crores)	Incremental Investment since last extension (in Rs crores)
1	Land & Building	Rs.17.08 crores	Rs.3.02 crores
2	Machinery	Rs.3.07 crores	Rs.0.72 crores
	Total	Rs.20.15 crores	Rs.3.74 crores

(c) Details of physical progress till date:-

Sl. No.	Activity	% completion	% completion during last one year	Deadline for completion of balance work
1	Land & Building	90%	30%	31.12.2017
2	Machinery	75%	20%	31.03.2018
	Total			

Detailed reasons for delay:- DC CSEZ has stated that due to the poor market condition the contract work got delayed. Power connection expected within a couple of months.

Recommendation by DC :

DC Cochin SEZ has recommended the request of extension of LOP for a period of one year up to (date) 25.06.2018.

The request is placed before BoA for its consideration.

(vi) Request of M/s. Dr. Reddy's Laboratories in the VSEZ SEZ for extension of Letter of Permission (LoP) beyond 07.06.2017 for a period of one year upto 07.06.2018.

- LOA issue on (date) : 08.06.2012
- Nature of business of Unit: Manufacture of Pharmaceutical formulations - injection.
- No of extension : 03 extensions approved by DC, VSEZ
- LOA valid upto date :07.06.2017.
- Request : For further extension for 5th year up to date 08.06.2018.

Present Progress:

(a) Details of business plan:

Sl.No	Type of Cost	Proposed Investment (Rs. In cores)
1	Manufacture of pharmaceutical formulations – injectables	300.00
	Total	300.00

(b) Incremental Investment made so far and incremental investment since last extension:

Sl.No	Type of Cost	Total Investment made so far (In Rs. Crores)	Incremental Investment since last extension (Rs. In cores)
1	Building plant & machinery	319.18	52.45
	Total	319.18	52.45

(c) Details of Physical Progress till date:-

S.No	Activity	% Completion	% Completion during last one year (*)	Deadline for completion of balance work
1	Building	100%	Already completed (*)	Already completed
2	Installation of machinery	100%	Already completed (*)	Already completed

Detailed Reasons for delay:

- (*) The entrepreneur has stated that the work on building, plant and machinery completed in all respects. Presently runs are in progress of different formulations. USFDA inspection for granting permission for commencing commercial production is awaited.

Recommendation of DC VSEZ:

DC, VSEZ has recommended the request of extension of LOA for a period of one year upto 08.06.2018.

The request is placed before BOA for its consideration.

Item No. 78.3 Requests for co-developer (3 proposals)

(i) Request of M/s. GAR & Son Builders LLP for co-developer in the sector specific SEZ for IT/ITES at Sy. No. 107, Kokapet Village, Gandipet Mandal, Ranga Reddy District, Telangana being developed by M/s. GAR Corporation Pvt. Ltd.

The above mentioned SEZ stands notified over an area 2.22 hectares.

M/s. GAR & Son Builders LLP has submitted a proposal for becoming a co-developer in the aforesaid SEZ for construction, development, investment in the development of internal and external infrastructure, leasing, operation maintenance of tower – III and Tower-IV (Total 4 towers are being developed in the SEZ, over an area of 2.63 acres of land.

Co-developer agreement dated 25th March, 2017 entered into with the developer has been provided. The proposed amount of investment by the co-developer in the SEZ is Rs. 360 crores.

DC VSEZ has recommended the proposal.

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

(ii) Request of M/s. Felix IT Society for co-developer in the sector specific SEZ for IT/ITES at Sy No. 141 & 142, Nanakramguda Village, Serilingampally Mandal, Ranga Reddy District, Telangana being developed by M/s. BSR Builders LLP

The above mentioned SEZ stands notified over an area 1.16 hectares.

M/s. Felix IT Society has submitted a proposal for becoming a co-developer in the aforesaid SEZ to develop the authorized operations such as interior fittings and services, entire electrification of the building, HVAC, Fire Fighting Systems and all interiors like built to suit systems which will enable Plug & Play facility and also provide 100% power back-up, uninterrupted power supply or as per the clients requirements and the co-developer shall operate and maintain.

Co-developer agreement dated 24th March, 2017 entered into with the developer has been provided. The proposed amount of investment by the co-developer in the SEZ is Rs. 14 crores.

DC VSEZ has recommended the proposal.

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

(iii) Request of M/s. Reliance Aerostructure Limited for co-developer in the multi product SEZ at Nagpur, Maharashtra being developed by M/s. Maharashtra Airport Development Company Ltd. (MADC)

The above mentioned SEZ stands notified over an area 1578.41 hectares.

M/s. Reliance Aerostructure Limited has submitted a proposal for becoming a co-developer over an area of 104 acres in the aforesaid SEZ for development of Aerospace Park with related infrastructure facilities and 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 and undertaking other authorized operations as per Instruction No. 50 dated 15.03.2010 issued by MoCI. They propose to undertake varied nature of activities related to Aerospace Industry under Government of India Make in India mission, to name the few:-

- (i) Assembly and manufacture of fixed wing aircraft.
- (ii) Assembly line and manufacture of Aerostructure for commercial transport aircraft.
- (iii) Assembly line and manufacture of Rotary wing or Helicopters for both Defence & Commercial use.
- (iv) Maintenance, Repair & Overhaul for transport, Helicopter and Fighter class aircraft platform and systems.
- (v) Centre of Excellence, R&D, Training, Skill Development in the Aerospace Sector.
- (vi) Cluster of SBUs with Tier I, II & III Supply Chain Comprising Forging, Machining, Composites.
- (vii) Avionics, Electronic Warfare, Communications and other sub-assembly lines.
- (viii) Ancillary and component manufacturing units to support after Sales requirements/modifications of users.

Co-developer agreement dated 19th June, 2017 entered into with the developer has been provided. The proposed amount of investment by the co-developer in the SEZ is Rs. 101.12 crores.

DC MIHAN recommendation is awaited.

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

Item No. 78.4 : Change of Shareholding Pattern Cases (10 proposals)

With a view to promote the ease of doing business in India and that restructuring of entity/ business is a fairly common occurrence, BOA in its 69th meeting held on 23.02.2016 decided that provisions of Rule 74A shall not apply to SEZ Units that do not exit or opt out of the SEZ Scheme by transferring its assets and liabilities to another person and the SEZ Unit continues to operate as a going concern in the situations mentioned above. The UACs concerned, may consider such requests under Rule 19(2) of the SEZ Rules, 2006.

In so far as Business Transfer Agreement is concerned, it was explained that certain acquisitions happen globally as a result of Business Transfer Agreement which result in transfer of the SEZ unit of the Indian company on a going concern basis to the acquirer. The BOA decided that such cases resulting in change of ownership would be decided on merits by the Board of Approvals on a case to case basis.

*** Proposal to incorporate the above decision of BoA in SEZ Rules, 2006 has been approved and was sent to DLA for vetting.**

- (i) Request of M/s. AON HR Services India Pvt. Ltd., a unit in IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Village Tikri, Sector-48, Gurgaon (Haryana) for transfer of shares exceeding 50% to another entity – regarding.

The unit was granted LOP dated 22.02.2017 for setting up a unit in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village Tikri, Sector-48, Gurgaon

(Haryana) for service activities namely 'Information Technology & Information Technology Enabled Services namely Back Office Operations, Call Centre, Data Processing, Human Resources, Payroll, Revenue Accounting, Support Centre and website services'.

Details of shareholding pattern of the company are given below:

Shareholding pattern before transfer:

Name of shareholder	No. of shares held	% share
1. Aon Mauritius Holdings	70,09,998	99.99%
2. Sandeep Kumar Aggarwal (nominee of Aon Mauritius Holdings)	02*	0.01%
Total:	7010000	100%

*Though, at the time of project application, the unit had submitted CA certified shareholding details showing only 01 nominee share in the name of Sandeep Kumar Aggarwal.

Shareholding pattern after transfer (as on 03.05.2017):

Name of shareholder	No. of shares hold	% share
1. Blackstone GPV Capital Partners (Mauritius) VI-C FDI Ltd.	70,09,998	99.99%
2. Sandeep Kumar Aggarwal (nominee of Blackstone GPV Capital Partners (Mauritius) VI-C FDI Ltd.)	02	0.01%
Total:	7010000	100%

Recommendation of DC:

Development Commissioner, NSEZ has recommended the proposal. No reason for change in shareholding pattern has been indicated.

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

(ii) Request of M/s. Moldex Composites Pvt. Ltd, Plot No.194 & 195 a unit in Surat SEZ, for transfer of shares exceeding 50% to another entity

The unit was granted LoP dated 25.02.2008 for manufacturing of Articles of Carbon Fibers under chapter 68 of ITC(HS) Code and the same is valid upto 25.07.2020.

Details of shareholding pattern of the company are given below:

Shareholding pattern before transfer

Name of shareholder	No. of Shares held	% of shareholding
Kishore Rajda	5,000	0.50%
Dinesh Jain	10,000	1.00%
Sanjay Jain	12,500	1.25%
Yash Ashar	1,250	0.13%
Tarla Rajda	2,500	0.25%
Gurpreet Ashar	1,250	0.13%
Dr. Robert Neumann	2,99,625	29.96%
Ian Thomson	2,29,500	22.95%

Charles Neumann	4,500	0.45%
Mathew George	10,000	1.00%
Parag Rajda	4,23,875	42.39%
Rockman Industries Ltd.	0.00	0.00%

Shareholding pattern after transfer

Name of shareholder	No. of Shares held	% of shareholding
Kishore Rajda		0.00%
Dinesh Jain	--	0.00%
Sanjay Jain		0.00%
Yash Ashar		0.00%
Tarla Rajda		0.00%
Gurpreet Ashar	---	0.00%
Dr. Robert Neumann	1,51,770	15.18%
Ian Thomson	1,16,250	11.63%
Charles Neumann	4,500	0.45%
Mathew George	10,000	1.00%
Parag Rajda	2,14,875	21.49%
Rockman Industries Ltd.	5,02,605	50.26%

Recommendation of DC:

Development Commissioner, Surat has recommended the proposal. No reason for change in shareholding pattern has been indicated.

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

(iii) Request of M/s. Cargill Business Services India Pvt. Ltd., a unit in DLF Cyber City Developers Ltd. IT/ITES SEZ at Gurgaon (Haryana) for transfer of shares exceeding 50% to another entity.

The unit was granted LOP dated 31.05.2010 for setting up a unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon (Haryana) for service activities namely - 'IT/ITES such as data processing, back office operations, revenue accounting services & support centre.

Details of shareholding pattern of the company are given below:

Shareholding pattern before transfer:

Name of shareholder	No. of shares held	% share
Cargill Asia Pacific Holding Pte. Ltd., 138 Market Street, # 17-01 Capital Green, Singapore – 048946. (out of 623879 shares, 1 share is held by Munish Bhatia as nominee of Cargill Asia Pacific Holding Pte. Ltd.)	623879	100%

Shareholding pattern after transfer (as on 19.01.2017):

Name of shareholder	No. of shares hold	% share
Cargill India Pvt. Ltd. , Y-65, Ground floor, Hauz Khas, New Delhi – 110016. (Out of 623879 shares, 1 share is held by Munish Bhatia as nominee of Cargill India Pvt. Ltd.)	623879	100%

Recommendation of DC:

Development Commissioner, NSEZ has recommended the proposal. No reason for change in shareholding pattern has been indicated.

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

(iv) Request of M/s. R. B. Industries, a unit in Kandla SEZ for change in partnership deed and shareholding pattern

M/s R. B. Industries, KASEZ is an approved unit for manufacturing of Pan Masala and Pan Masala Containing Tobacco–Gutkha in Kandla Special Economic Zone, Gandhidham vide LoP dated 14.07.2014. The unit is requesting for change in partners of the firm.

Details of profit-loss sharing ratio of the firm are given below:

The shareholding pattern/profit-loss sharing ratio of the firm before change in partnership:

Sl. No.	Name of Partners	Share in Profit/ Loss
01.	Shri Dilip Sharma	30%
02.	Shri Gitaprasad Bhardwaj	30%
03.	Shri Gaurav Joshi	40%

The shareholding pattern/profit-loss sharing ratio of the firm after change in partnership:

Sl. No.	Name of Partners	Share in Profit/ Loss
01.	Shri Dilip Sharma	10%
02.	Shri Gitaprasad Bhardwaj	10%
03.	Shri Gaurav Joshi	40%
04.	Shri Arun Joshi	40%

DC, Kandla SEZ has recommended the proposal stating that there is more than 50% change in shareholding.

The proposal is submitted for consideration of BoA.

(v) Request of M/s. Regent Ropes, a unit in Kandla SEZ for change in partnership deed and shareholding pattern

M/s Regent Ropes, KASEZ is an approved unit for manufacturing of Plastic Ropes, Plastic Granules & Plastic Grinding and Trading activity of 1. Sesame Seeds, H.P.S. Ground Nut & Cotton 2. FIBC Jumbo bags, virgin Plastic Agglomerates and Adhesive Tapes as amended from time to time vide LoA dated 22.01.2002. The LoA is valid up to 20.12.2018. Unit has informed that Shri Hiren Dhirajbhai Shah and Shri Bhavik Arun Varaiya have retired as partners from the firm and Shri Raj Suresh Shah has joined as new partner.

Details of profit-loss sharing ratio of the firm are given below:

The shareholding pattern/profit-loss sharing ratio of the firm before change in partnership:

Sl. No.	Name of the Partner	Share in Profit/Loss
1	Shri Hiren Dhiraj Shah	33.33%
2	Shri Suresh Swarupchand Shah	33.33%
3	Shri Bhavik Arun Varaiya	33.33%

The shareholding pattern/profit-loss sharing ratio of the firm after change in partnership:

Sl. No.	Name of the Partner	Shares Held
1	Shri Suresh Swarupchand Shah	51%
2	Shri Raj Suresh Shah	49%

DC, Kandla SEZ has recommended the proposal stating that there is more than 50% change in shareholding.

The proposal is submitted for consideration of BoA.

(vi) Request of M/s. Aksasia Creations Pvt. Ltd., a unit in Noida SEZ, for transfer of shares exceeding 50% to another entity.

The above mentioned unit was granted LOA on 21/02/2005 for manufacturing of "(i) Garments including garments of leather; (ii) Leather & Leatherite-PU Goods such as Back Packs, Mobile Covers, Laptop & iPad Cases, Purses, Office bags, Photo Frame, Various Box Covers, Wallet, Belt & Other Decorative Items made with Leather/Fake-Leather and Other Accessories and creating design for goods etc.; (iii) Gift Items with leather finish, Trims, Covering and leather with metal combo such as brass, stainless steel, copper & other metals used as combination with leather & Fake Leather (PU)"

Details of shareholding pattern of the company are given below:

Shareholding pattern before transfer:

Name of shareholder	No. of shares held	% of shareholding
Shri Arvind Singh	200000	90%
Smt. Priti Singh	22000	10%

Shareholding pattern after transfer:

Name of shareholder	No. of shares held	% of shareholding
Shri Arvind Singh	44400	20%
Smt. Chhaya Devi	133200	60%
Smt. Vatika Arya	44400	20%

Recommendation by DC:

DC, NSEZ has recommended the proposal. No reason for change in shareholding pattern has been indicated.

The proposal is submitted for consideration of BOA.

(vii) Request of M/s. Aries International, a unit in Kandla SEZ for change in partnership deed and shareholding pattern

M/s Aries International, a partnership firm is an approved unit for manufacturing of Plastic bags, Salt tablets and trading activity of Plastic Sheets and bags (all items except prohibited, canalized and restricted items).

Details of profit-loss sharing ratio of the firm are given below:

The shareholding pattern/profit-loss sharing ratio of the firm before change in partnership:

Sl. No.	Name of the Partner	Share in Profit/Loss
1	Shri. Denu Ashok Kapania	75%
2	Smt. Mala Denu Kapania	25%

The shareholding pattern/profit-loss sharing ratio of the firm after change in partnership:

Sl. No.	Name of the Partner	Shares in Profit/Loss
1	Shri.Rahul Mahesh Yadav	50%
2	Smt.Gauriben Maheshbhai Yadav	40%
3	Shri.Denu Ashok Kapania	10%

DC, Kandla SEZ has recommended the proposal.

The proposal is submitted for consideration of BoA.

(viii) Request of M/s. Prasar Enterprises, a unit in Kandla SEZ for change in partnership deed and shareholding pattern

M/s. Prasar Enterprises, KASEZ is engaged in the manufacturing activity of Plastic Articles, Acrylic in Primary Forms, Ropes of Plastics etc. in terms of LoP dated 22.03.1996

as amended/extended from time to time. The change in partnership is owing to old age of Shri P.C. Parekh.

Details of profit-loss sharing ratio of the firm are given below:

The shareholding pattern/profit-loss sharing ratio of the firm before change in partnership:

Sl. No.	Name of the Partners	Share in Profit/Loss
1.	Shri Pravinchandra C. Parekh	60%
2.	Shri Atul Pravinchandra Parekh	25%
3.	Smt. Chetna Atul Parekh	15%

The shareholding pattern/profit-loss sharing ratio of the firm after change in partnership:

Sl. No.	Name of the Partners	Share in Profit/Loss
1.	Shri Atul Pravinchandra Parekh	85%
2.	Smt. Chetna Atul Parekh	15%

DC, Kandla SEZ has recommended the proposal.

The proposal is submitted for consideration of BoA.

(ix) Request of M/s. Hewlett Packard Private Limited, a unit in TRIL SEZ, Chennai for change of name to M/s. EIT Service India Private Ltd.

M/s Hewlett Packard Private Ltd., was granted LoP on 25.02.2011 has submitted a request for change in name from M/s. Hewlett Packard Global Soft Private Ltd. to M/s. EIT Service India Private Ltd. The name change request is consequent on change of their name effected in the RoC on 05.01.2017.

The unit has submitted the following shareholding pattern.

Present shareholding pattern of M/s. Hewlett Packard Global Soft Private Ltd.

Sl. No.	Shareholders Name	No of Shares Held	% of holdings	Indian/Foreign
1.	Hewlett Packard Colorado B.V	1239	99.92	Foreign
2.	Hewlett Packard Emmen B.V	1	0.08	Foreign

Changed shareholding pattern of M/s. EIT Service India Private Ltd.

Sl. No.	Shareholders Name	No of Shares Held	% of holdings	Indian/Foreign
1.	ES Gatriam Holding BV	1028	82.90	Foreign
2.	ES Berlin BV	211	17.01	Foreign
3.	ES Globalsoft Holdco BV	1	0.08	Foreign

List of Directors

Sl. No.	M/s. Hewlett Packard Global Soft Private Ltd. S/Shri	M/s. EIT Service India Private Ltd. S/Shri
1.	Mr. Thomas Thoppil	Prakash Madakshira Sathyanarayana
2.	Mr. Sridhar Reddy	NVP Tendulkar
3.	Mr. P.V. Venkatachalam	Marshal Correis

DC, MEPZ has recommended the proposal.

The proposal is submitted for consideration of BoA.

(x) Request of M/s Cargill Business Services India Pvt. Ltd. a unit in M/s Primal Projects Private Ltd. SEZ for transfer of shares exceeding 50% to another entity.

The unit was granted LoP on 20.05.2014 for undertaking authorized operations namely Information Technology/ Information Technology Enabled Services (nature of activities/authorized operations).

Details of shareholding pattern of the company are given below:

Shareholding pattern before transfer

Name of shareholder	No. of share held	% of shareholding
Cargill Asia Pacific Holding Pte.Ltd. (Non-Resident Company)	6,23,878	99.9999
Munish Bhatia (as a nominee of Cargill Asia Pacific Holding Pte. Ltd.	1	0.0001

Share holding pattern after transfer

Name of shareholder	No. of shares held	% of shareholding
Cargill India Pvt. Ltd (Resident Company)	6,23,878	99.9999
Munish Bhatia (as a nominee of Cargill India Pvt. Ltd	1	0.0001

In this regard the unit has informed that there will not be any change in the nature of Company's business and all assets and liabilities in respect of the said unit occupied by United Health Group shall continue. They have also undertaken that all Government taxation and other liabilities will continue to be completed with by the company. In this connection the required documents submitted by the unit have been forwarded to DOC vide letter dated 11.05.2017.

Recommendation by DC, CSEZ:

It has been observed that there is 99.9999% change in shareholding of the company. However the unit has neither proposed any transfer under Rule 74 A nor does it envisage any change under Rule 19(2). Hence it is recommended that the proposal may be placed before the BOA for consideration.

The proposal is submitted for consideration of BoA.

Item No. 78.5 : Miscellaneous Cases (8 proposals)

(i) Request of M/s. ZF Wind Power Coimbatore Pvt. Ltd. a unit in M/s. Aspen Infrastructures Ltd., SEZ, Coimbatore for approval of the BoA for undertaking repair/reengineering etc., of gear box units manufactured by DTA units

DC MEPZ has stated that the same proposal was taken up in the BoAs 46th meeting held on 31.05.2011 and the Board's decision was as follows "The Board after deliberations approved the unit's request for undertaking third party repair/re-engineering activities of gear boxes. BoA clarified that such repairs/re-engineering activities would be carried out only on gearboxes imported from outside India and subject to the condition that the repaired gear boxes including waste, scrap etc., should be re-exported as per Rule 18(4)(d) of the SEZ Rules, No repair/re-engineering activities are permitted for gear boxes etc., from DTA".

Since the Board's decision for their same earlier proposal was rejected during 2011 and more than 6 years have passed, under the present scenario and to compete in the market for survival, the unit has requested the same again.

The unit has stated that there is no restriction in the SEZ Act, 2005 and SEZ Rules, 2006 for carrying out the above referred activity. Also they have stated that all the applicable duties and taxes will be paid by them on repair/re-engineering and reconditioning carried out on gear boxes manufactured by third party and received by them from DTA.

Again the unit has stated that this is purely a business facilitation measure to curtail competition, will have a significant impact on their manufacturing activity and the ability to withstand competition and the revenue from the repair/re-engineering and reconditioning activity will not be in excess of 5% of their total revenue.

The unit has stated that they are the only integrated wind gear box manufacturing company in India having facility to manufacture, test and assemble gear boxes. Also the unit has stated that they will receive the payments for this type of service activity in Indian Rupees.

DC MEPZ has recommended the proposal.

The proposal is submitted for consideration of BoA.

(ii) Requests of M/s. Anita Exports, a unit in KASEZ for renewal of LoA for extension of recycling of plastic waste and scrap.

M/s. Anita Exports was granted LoP on 15.05.1996 for procuring of worn and used clothing and for recycling plastic waste and scrap. The unit vide letter dated 11.09.2014 requested

for the approval of renewal for recycling of plastic waste and scrap. The last transaction in plastic recycling business during the year 2005-2006 was up to the extent of 25.40 lacs.

As the MoC is conducting and reviewing the policy in connection with plastic recycling items, KASEZ extended LoA for six months. The LoA was further renewed vide letter No. KASEZ/IA/GA-6498/Vol-I/7530 dated 13.09.2006 for five years subject to condition that the units engaged in recycling of plastic waste should obtain all necessary Environment Clearances from GPCB. Further, the original LoA was split into two LoAs one for plastic recycling unit and second for worn & used clothing unit. Thereafter, they got a new plot on 24.04.2008 and they started construction. The construction works for plastic recycling was completed in March 2012 and were awaiting the finalization of policy of plastic recycling units by the MoC.

The LoA was lastly renewed upto 30.11.2013 and they have applied for renewal of LoA for plastic recycling. The above proposal was considered in the 61st meeting held on 03.04.2014 and it was decided to be withdrawn as the DC had at that time not recommend the proposal as there was business activity i.r.o. recycling of plastic waste/scrap in the unit since 31.10.2011.

DC, KASEZ has now forwarded the proposal for consideration of BoA.

The request is placed before BoA for its consideration.

(iii) Request of M/s Adani Power Limited., a Co-Developer in Adani Ports and Special Economic Zone(APSEZ), Mundra for transfer of its Mundra Power Plant to its subsidiary Adani Power(Mundra) Limited.

Adani Power Limited., Mundra a Co-Developer is owning and operating a Thermal Power Plant in APSEZ. The Power Plant was established in 2007 and is spread over a land of 293.8810 Ha. It has capacity of 4620 MW(5 X 660 MW and 4 X 330 MW). Total investment on the Power Plant is Rs 24,200 Crores with 975 Nos. of employees.

Adani Power Ltd is a Holding Company having following subsidiary companies as SPVs-

Sr.no	Name of the Company	Business	Capacity	Station
1.	Adani Power (Maharashtra) Ltd.	TPP	3300MW	Tiroda
2.	Adani Power (Rajasthan) Ltd.	TPP	1320MW	Kawai
3.	Udupi Power Corporation Ltd.	TPP	1200MW	Udupi
4.	# Adani Power (Jharkhand) Ltd	--	--	--
5.	Adani Power (Mundra) Ltd	--	--	--

Setting up 1600 MW TPP at Godda.

Adani Power Limited now proposes to transfer the Letter of Approval (LoA) including authorized operations, assets and liabilities pertaining to Mundra Plant facilities to

its subsidiary company M/s Adani Power (Mundra) Ltd on a going concern on slump exchange basis to undertake seamless continuity of the Co-developer's activities, subject to statutory and regulatory approvals, as may be required.

Valuation Details-

Adani Power Ltd. got valuation of the TPP, Mundra done by M/s BSR and Associates LLP. Vide valuation report dated 06.06.2017 as considered by the Board of Directors of Adani Power Ltd. and Adani Power (Mundra) Ltd., following is the summary of valuation-

Details	Rs in Crores
Enterprise Value of the plant	22474.80
Less: Debt	(21771.80)
Less: Debt like items	(934.70)
Add: Cash and Cash equivalents	337.60
Value of the plant post Debt and Cash	106.00

Shareholding Pattern after implementation of Scheme of Arrangement- Adani Power (Mundra) Ltd

Pre Scheme of Arrangement:-

Name of the Shareholder	No. of shares held	% of the shareholding
Adani Power Ltd(Including nominees)	49500	99%
Adani Power (Jharkhand) Ltd	500	1%
Total Shareholding	50000	100%

Post Scheme of Arrangement:-

Name of the Shareholder	No. of shares held	% of the shareholding
Adani Power Ltd(Including nominees)	106049500	99.99%
Adani Power (Jharkhand) Ltd	500	0.01%
Total Shareholding	106050000	100%

DC, APSEZ has recommended the proposal.

The request is placed before BoA for its consideration.

(iv) Transfer of ownership of M/s eBay India Pvt. Ltd. a unit in Primal Project Pvt. Ltd. SEZ, Bangalore to M/s ES Online Services India Pvt. Ltd. under Rule 19 of SEZ Rules, 2006

The above mentioned unit was granted LoP dated 02.06.2015 for undertaking authorized operation namely "Customized Information Technology Software"(nature of activities/authorized operations). They have submitted a proposal for change in the entrepreneur from M/s eBay India Pvt Ltd., to M/s ES Online Services India Pvt Ltd, under Rule 19 of the SEZ Rules, 2006. These two companies have entered into a Memorandum of Understanding where both the entities have agreed on an in-Principle basis that M/s eBay India Pvt Ltd would sell and M/s ES Online Services India Pvt Ltd would purchase on a

going concern basis the entire software development business of M/s eBay India Pvt Ltd., (the SEZ unit). After transfer of SEZ unit on a **SLUMP SALE** basis, the SEZ unit would continue to operate as it currently operating, though under M/s ES Online Services India Pvt Ltd and will undertake to abide by the terms and conditions subject to which LOA was initially granted to M/s eBay India Pvt Ltd., in terms of Rule 19 of the SEZ Rules, 2006. They have also undertaken that all Government Taxation and other liabilities will continue to be completed with by the company. In this connection, they also have submitted the copy of the following documents which were forwarded to Ministry vide letter dated 11.5.2017.

1. Certificate of Incorporation of M/s ES Online Services India Pvt Ltd.
2. Memorandum of Association and Articles of Association of M/s ES Online Services India Pvt Ltd.
3. Copy of Memorandum of Understanding signed by both the companies.
4. Details of Directors of M/s ES Online Services India Pvt. Ltd. in relation to taking over SEZ unit of M/s eBay India Pvt. Ltd.
5. Declaration and Undertaking from M/s ES Online Services India Pvt Ltd in relation to taking over SEZ unit of M/s eBay India Pvt Ltd

In this regard the unit has informed that there will not be any change in the nature of company's business and all assets and liabilities in respect of the said unit occupied by M/s eBay India Pvt Ltd shall continue. They have also undertaken that all Government taxation and other liabilities will continue to be completed with by the company.

Recommendation of DC, CSEZ.

It has been observed that in the instant case, there is only change of entrepreneur and the unit has neither proposed any transfer under Rule 74A nor does it envisage any change under Rule 19(2). Hence it is recommended that the proposal may be placed before the BOA for favorable consideration.

The proposal is submitted for consideration of BoA.

(v) Request of M/s. T&V Holdings Private Limited co-developer in the sector specific SEZ for IT/ITES at Vallancherry village, Guduvanchery, Chengalpattu TK, Kancheepuram District, Tamil Nadu, being developed by M/s. Estancia IT Park Limited for surrender of SEZ area to an extent of 1.71 hectares

M/s. T&V Holdings Private Limited has been granted co-developer status in the above mentioned SEZ by the BoA in its 63rd meeting held on 18th September, 2014 setting up, operations and maintenance of the area, over an area of 5.27 hectares for carrying out the following authorized operations, in accordance with the co-developer agreement entered into with the developer:-

1. Development, maintenance & repair of infrastructure at site including Security services
2. Building management systems for an optimal level of building intelligence, facilitating predictive maintenance
3. Fire Protection system
4. Water treatment
5. Storm drainage and Sewage disposal
6. Water supply distribution network and sewerage system network

7. House-keeping services
8. Access control and monitoring
9. Road network
10. Centralized air conditioning with systems for human and machine comfort
11. Adequate amenities/ support services like restaurant/ food court, Conferencing to support the main activity
12. Common area Maintenance services; These relate to operation and maintenance of common areas, terraces/ refuge areas etc.

Now, the co-developer has requested for permission to surrender the SEZ area to an extent of 1.71 hectares of land back to the developer on account of change in business plan and to retain 3.56 hectares of land to develop infrastructural facilities.

DC MEPZ vide letter dated 04.05.2017 has recommended the proposal alongwith No Objection Certificate from Authorized Office and stated that since the land will remain with the Developer and is not being de-notified, the need for recovery of dues may not arise.

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

(vi) Request of M/s. Jubilant Infrastructure Limited a sector specific SEZ for Chemical at village vilayat, Taluka Vagra, District Bharuch, Gujarat, for addition of area of 18.55900 hectares.

M/s. Jubilant Infrastructure Limited SEZ stands notified over an area of 107.16.50 hectares.

Now, the developer has requested for addition of 18.55900 hectares of area (which is more than 10% of existing area) to the above mentioned SEZ thereby making the total area of SEZ is 125.724000 hectares. The land for existing notified SEZ is on lease from Gujarat Industrial Development Corporation (GIDC), a Government of Gujarat undertaking, and the additional area now sought for notification is also on lease basis from GIDC.

DC KASEZ has recommended the proposal.

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

(vii) Appeal of M/s. Zoho Corporation Pvt. Ltd, a unit in MEPZ against order dated 18.01.2017 passed by UAC, MEPZ.

The aforesaid appeal was considered in the 75th BoA meeting held on 8th March, 2017. After hearing all concerned, it was noted that the Unit is in SEZ only, and its authorized operation is development of software (IT/ITES) and therefore it was felt that these services are required to market its product and increase exports. Therefore, after detailed deliberations, the appeal was allowed for the addition of the above services required for its authorized operations viz. Sponsorship services, Selling of time or space slots for advertisements, Promotion or marketing of brand of goods/services/events services, Event management services and Tour operator services by the Unit in SEZ only.

However, the DGEP vide D.O. letter dated 11.05.2017 has stated that vide D.O. letter dated 10.03.2017 is has requested DoC not to consider the appeal of above unit on the following grounds:-

- (a) An unit/developer in a SEZ is entitled to exemptions from Service Tax on taxable services provided to carry on the authorized operations under section 26 (1)(e) of the SEZ Act, 2005.
- (b) The enabling notification No. 12/2013-Service Tax dated 01.07.2013 issued in this regard also clearly states that duty free service can be availed by SEZ unit or developer for authorized operations only.
- (c) These services are not needed for authorized operations of development of software by the unit and this view was also taken by the UAC on its own wisdom while rejecting the proposal of the unit.

It has been stated that appeal has been allowed unilaterally by DoC as the request to add these services under the ambit of authorized operations of the unit has been objected to by DoR. It has further been stated that under the Transaction of Business Rules 1961, DoC is bound to have consultation and concurrence of DoR on all fiscal concessions and Policy issues having revenue/financial implications in SEZ matters. As the said decision has revenue implication in terms of exemption from Service Tax, DoC should have considered the views of DoR as being communicated vide the said DO letter dated 10.03.2017 while deciding the appeal on this issues. It has been pointed out that as per Section 8(6) of the SEZ Act, 2005, all the acts of the Board shall be decided by general consensus of the Members. Since, DoR had reservation in incorporating these services under the ambit of authorized operations, the decision of the Board is unilateral and not based on general consensus and therefore, this decision is not as per the provision of the SEZ Act.

It has further been stated that DoR has sufficiently raised its concern on this issue which seemed to be not being considered by DoC while allowing the appeal of M/s. Zoho Corporation. As this may have revenue implication in future in terms of exemption benefit of Service Tax to the unit, it has again requested to reconsider the views of DoR contained in said DO letter dated 10.03.2017.

Placed before the BoA for consideration.

(viii) Request of Medium Irrigation Project Division, Govt. of Gujarat, Ankleshwar for the permission of allotment of 2500 (approx) sq. mts. of land in Non processing area (Port Area) at Dahej SEZ, Dist. Bharuch for boat berthing for Narmada parikarma pilgrims.

DC, Dahej has informed that the Medium Irrigation Project Division, Govt. of Gujarat has requested for permission of allotment of 2,500 (approx.) sq. mts of land in Non Processing area (Port Area) in Dahej SEZ Dist. Bharuch for Boat Berthing facility for Narmada Parikrama Pilgrims and this request was discussed in the Unit Approval Committee meeting of Dahej SEZ. Developer of Dahej SEZ i.e. M/s. Dahejd SEZ Limited has agreed to allot 2500 (approx.) sq. mtrs. in the Non Processing Area (Port Area) of Dahej SEZ. The applicant informed that no SEZ benefits will be availed by them to construct the jetty, and they will obtain all necessary approvals and permissions from the concerned departments to construct the jetty. After detailed deliberations, it was observed that Narmada Parikarma is an event of great religious importance in which large of pilgrims take part. The jetty will be constructed in the Non-Processing Area without taking any SEZ benefits therefore it was decided by the members of UAC that the proposal of the applicant for construction of jetty may be forwarded to the BoA for approval.

On the basis of UAC decision DC has recommended the proposal for approval.

Rule Position

Rule 11 (1) of SEZ, 2006 provide as under:-

(1) Where the social or commercial infrastructure and other facilities are permitted to be used by both the Special Economic Zone and Domestic Tariff Area entities: No exemptions, concessions or drawback shall be admissible for creation of such infrastructure. The Customs duty, Central Excise duty, Service Tax, and such other Central levies and tax benefits already availed for creation of such infrastructure shall be refunded by the Developer in full, without interest. However, in cases of short payment of the amount interest will have to be paid at the rate of fifteen per cent per annum from the day the said amount becomes payable to the date of actual payment. Utilisation of SEZ land shall be subject to following conditions:

- (a) the land is to be put to only such use which is as per the regulations of the concerned State Government or local bodies;
- (b) if any exemption of refund has been taken from State or local taxes like stamp duty, change of land uses, etc., the same shall be refunded back to State Government or local authorities and a certificate to this effect shall be produced from the concerned authorities;
- (c) No Objection Certificate (NOC) from the concerned State Government shall be produced before the consideration of the request by Board of Approval (BoA). State Government may issue No Objection Certificate (NOC) taking into consideration (a) and (b) above.

The request is placed before BoA for its consideration.

Item No. 78.6 : Cancellation of Formal Approval

In terms of Rule 6(2)(a) of SEZ Rules, Formal Approval is valid for a period of three years by which time at least one unit has to commence production and the SEZ becomes operational from the date of commencement of such production. Proviso to this rule provides for extension of this Formal Approval by Board of Approval, for which the Developer will submit his application in Form C1 to the concerned DC, who shall, within 15 days forward it to the Board with his recommendations.

In the following 62 cases, the developers have neither requested for extension of LoA nor for notification. As such it seems that the developers are not interested in the project. The matter is placed before BoA for further directions. The details of cases are as under:-

Sl. No.	Zone	Total No./details of SEZ	Remarks
1.	CSEZ	*15 (As per Annexure A)	*Out of 15 cases, one developer M/s. Cochin Port Trust has expressed inability to proceed with the project. As such, DC, CSEZ has recommended for cancellation of Formal Approval.
2.	NSEZ	16 (As per Annexure B)	Out of 16 cases, developers of 9 cases (M/s. Delhi State Indust. & Infra. Develop. Corp Ltd., M/s. Delhi State Indust. & Infra. Develop. Corp Ltd., M/s. Pioneer Urban Land & Infra Ltd., M/s. Gracious Buildcon Pvt. Ltd., M/s. Sukhm Infra. Pvt. Ltd., M/s. Lark Projects Pvt. Ltd., M/s. Mansarovar Indust. Develop. Corp. M/s. Uttar Pradesh State Indust. Develop. Crop.

			And M/s. Diamond IT Infracon Pvt. Ltd.) have neither applied for LoA extension nor notification of SEZ. As such, DC, NSEZ has recommended for cancellation of Formal Approval of these 9 LoAs.
3.	KASEZ	4 (As per Annexure-C)	-
4.	MEPZ SEZ	3 (As per Annexure-D)	-
5.	SEEPZ SEZ	8 (As per Annexure E)	-
6.	VSEZ	12 (As per Annexure F)	-
7.	FSEZ	4 (As per Annexure G)	-

Item no. 78.7 Appeals before BoA (3 Appeals).

(i) Appeal of M/s. Steria (India) Limited, a unit in NSEZ against order dated 25.05.2017 passed by UAC, NSEZ.

M/s. Steria (India) Limited had set up three SEZ units in 2010-11 at Sea view Developer Pvt. Ltd., lot No. 20 & 21, Sector 135, Noida, Uttar Pradesh with the objective to consolidate the existing EoU and also to set up new SEZ units for new business opportunities. The Steria SEZ unit-1 and Steria SEZ unit-3 were granted LoA upto 30.08.2021 and Steria SEZ unit-2 granted LoA upto 30.03.2021. Therefore, on 13.01.2017 they applied to NSEZ to unify/merge the present SEZ units (three) of Steria India.

Gist of order appealed against

NSEZ vide letter dated 25.05.2017 informed the appellant that the proposal was considered in the approval committee meeting held on 05.05.2017 and in view of Department of Commerce letter dated 23.03.2017 that there is no specific provision in SEZ Act and Rules for merger of LoAs, the Approval Committee decided to reject the proposal.

Contents of Appeal

The Appellant in Appeal dated 29.05.2017 (**Annexure-1**) to NSEZ to unify/merge the present SEZ units (three) of Steria India owing to following reasons and as per ease of business policy of Government of India:-

- Single SEZ unit will enhance the operational efficiencies from business perspective and these units are operational for more than 5 years and are meeting the NFE criteria as per the SEZ Rules.
- Steria SEZ unit 2 & 3 are proposed to merge with Steria SEZ Unit-1, which is not having income tax benefit from the beginning and proposed merged single SEZ unit will not be eligible for Income Tax benefits without Revenue loss to the Government of India.
- Further, they have stated that there will be no impact in forecast of Revenue and NFE earning due to proposed unification/merger of the SEZ units.

However, the DC NSEZ/UAC vide letter dated 25.05.2017 on the basis of decision of Approval Committee in its meeting held on 05.05.2017 has observed that there is no specific provision in SEZ Act and Rules for merger of LoAs and accordingly rejected the proposal for merger of LoAs of Unit-2 and Unit-3 into LoA of Unit-1 located in IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Noida (UP).

Aggrieved by the above decision passed by the UAC/NSEZ, the units have cited that earlier similar cases/proposals had also come up before the BoA:-

- (a) The BoA in its 52nd meeting held on 30.03.2012 in respect of M/s. RBS India Development Centre Private Limited for merger of two SEZ units located in IT/ITES SEZ at Gurgaon, Haryana being developed by M/s. Gurgaon Infospace Limited had remanded the proposal back to UAC for its consideration and decision. Subsequently, the UAC in its meeting has approved the merger of two SEZ units subject to condition that the unit shall not be entitled for income tax benefits. The existing projections of both LoPs be merged and LoA granted to unit-II be stand cancelled for all intent and purposes.
- (b) The BoA in its 54th meeting held on 30.07.2013 remanded the request of M/s. Sapient Consulting Private Limited for merger of two SEZ units (Unit-II & Unit-III) located in IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Gurgaon, Haryana back to UAC with the directions that proposals which are within the competence of UACs/DCs need not be brought before BoA. Subsequently, the UAC after due deliberations decided to approve the merger of LoA dated 03.11.2011 granted to Unit-II with LoA dated 03.11.2011 granted to Unit-III subject to execution of a revised Bond-Cum-LUT & further subject to condition that the unit shall not be entitled for income tax benefits. The existing projections of both LoAs be merged and LoA granted to Unit-II be stand cancelled for all intent and purposes (**Annexure-2**).

Rule Position

There is no provision in SEZ Act and Rules for such merger of LoA.

The appeal is placed before the BoA for consideration.

(ii) Appeal of M/s. Onnsynex Ventures Private Limited, a unit in NSEZ against order dated 23.05.2017 passed by UAC, NSEZ

M/s. Onnsynex Ventures Private Limited vide its letter dated 24.04.2017 applied to NSEZ for setting up of a warehousing and trading unit in NSEZ for different types of Warehousing (general warehousing, Temperature Controlled Storage, Cold Storage, Vault facility), Trading and Value added services such as repacking, relabeling etc. with modern & advance facilities.

Gist of order appealed against

NSEZ vide its letter dated 23.05.2017 informed the appellant that the proposal was considered by the Approval Committee on 03.05.2017 and that the proposal was for setting up a warehousing unit which can be set up only in an FTWZ in terms of Rule 18(5) of SEZ Rules, 2006 and that there is no FTWZ set up in NSEZ. In view of this and referring to section 15(3) of SEZ Act, 2005 the Approval Committee rejected the proposal with observation that the promoters if they want to set up a unit for trading and value added services, they may file a separate application.

Contents of Appeal

The appellant in its Appeal dated 08.6.2017 (**Annexure-3**) has stated that the proposal was made for Warehousing and Training unit under Rule 76 of SEZ Rules, 2006 in a multi-product SEZ; however it has been misinterpreted; and instead was considered as an application of FTWZ unit under terms of Rule 18(5) & Rule 5(2)(c) of SEZ Rules, 2006 which requires for an establishment of a FTWZ and hence the application was rejected on grounds of non existence of FTWZ setup in NSEZ vide letter dated 23.05.2017.

Rule Position

- (a) Rule 18(5) of the SEZ Rules provides that the Units in Free Trade and Warehousing Zones or Units in Free Trade and Warehousing Zone set up in other Special Economic Zone, shall be allowed to hold the goods on account of the foreign supplier for dispatches as per the owner's instructions and shall be allowed for trading with or without labeling, packing or re-packing without any processing.
- (b) Rule 76 of the SEZ Rules treats Trading and warehousing as "services"

The appeal is placed before the BoA for consideration.

(iii) Appeal of M/s. Sujan Oil & Gas Infra Logistics, a unit in KASEZ against order dated 11.04.2017 passed by UAC, KASEZ

M/s. Sujan Oil & Gas Infra Logistics, a unit in KASEZ granted approval on 22.10.2009 for warehousing activity of oil exploration activities. The appellant vide application dated 04.03.2017 has requested for broad banding to include imported fertilizers in bulk and to repack the same into small bags of 5, 10, 15, 20 kgs and 25 kgs and even 50 kgs bags for export to gulf countries.

Gist of order appealed against

The UAC/KASEZ vide letter dated 10.04.2017 has informed that the proposal for broad-banding to include fertilizers of warehousing in the existing LoA has been discussed in the 111 UAC meeting held on 22.03.2017 and Committee after due deliberations decided to reject the proposal of the unit as fertilizers are **very sensitive items** and also its import is possible only through State Trading Enterprises.

Contents of Appeal

The appellant in its Appeal dated 12.5.2017 (**Annexure-4**) has stated that they had requested for permission for broad-banding for import of fertilizers in bulk including urea for exports after re-packaging in smaller packets. Further, the appellant stated that fertilizers fall under chapter 31 of Customs Tariff Act, 1975 and all items falling under this Chapter is freely importable except urea falling under Chapter heading 3102 10 00, import of urea is channelized and allowed through State Trading Enterprises, i.e. MMTC and India Potass Limited subject to para 2.11 of Foreign Trade Policy.

Further, the appellant has stated that for export all items restricted are required license and approval of BoA as per instruction no. 47 dated 04.03.2016 issued by DoC. The appellant has stated that Approval Committee has erred in considering that fertilizers can be imported

only through State Trading Enterprises. However, the fact is that all fertilizers are importable freely except urea which can be import only through the State Trading Enterprises. The instruction no. 47 dated 04.03.2010 issued by DoC has clarified that any SEZ unit can import prohibited items subject to condition that in such case shall be placed before BoA, so that the views of DGFT and DoR can be taken before taking the decision. However, the Approval Committee erred in terming the item as sensitive, as fertilizer is nowhere termed as a sensitive item.

Rule Position

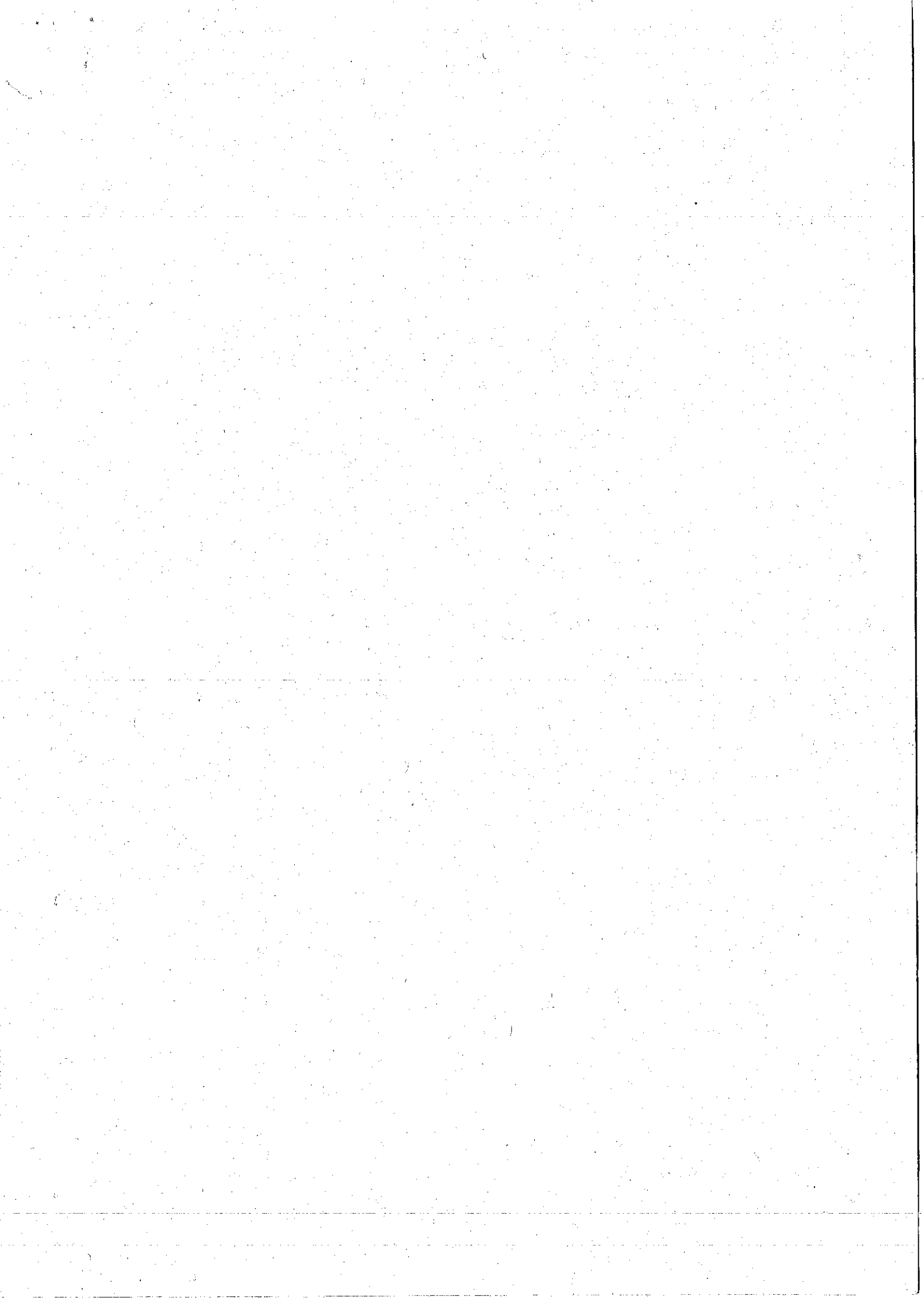
Proviso below Rule 19 of SEZ Rules provides that the Approval Committee may also approve proposals for broad-banding, diversification, enhancement of capacity of production, change in the items of manufacture or service activity, if it meets the requirements of rule 18.

The appeal is placed before the BoA for consideration.

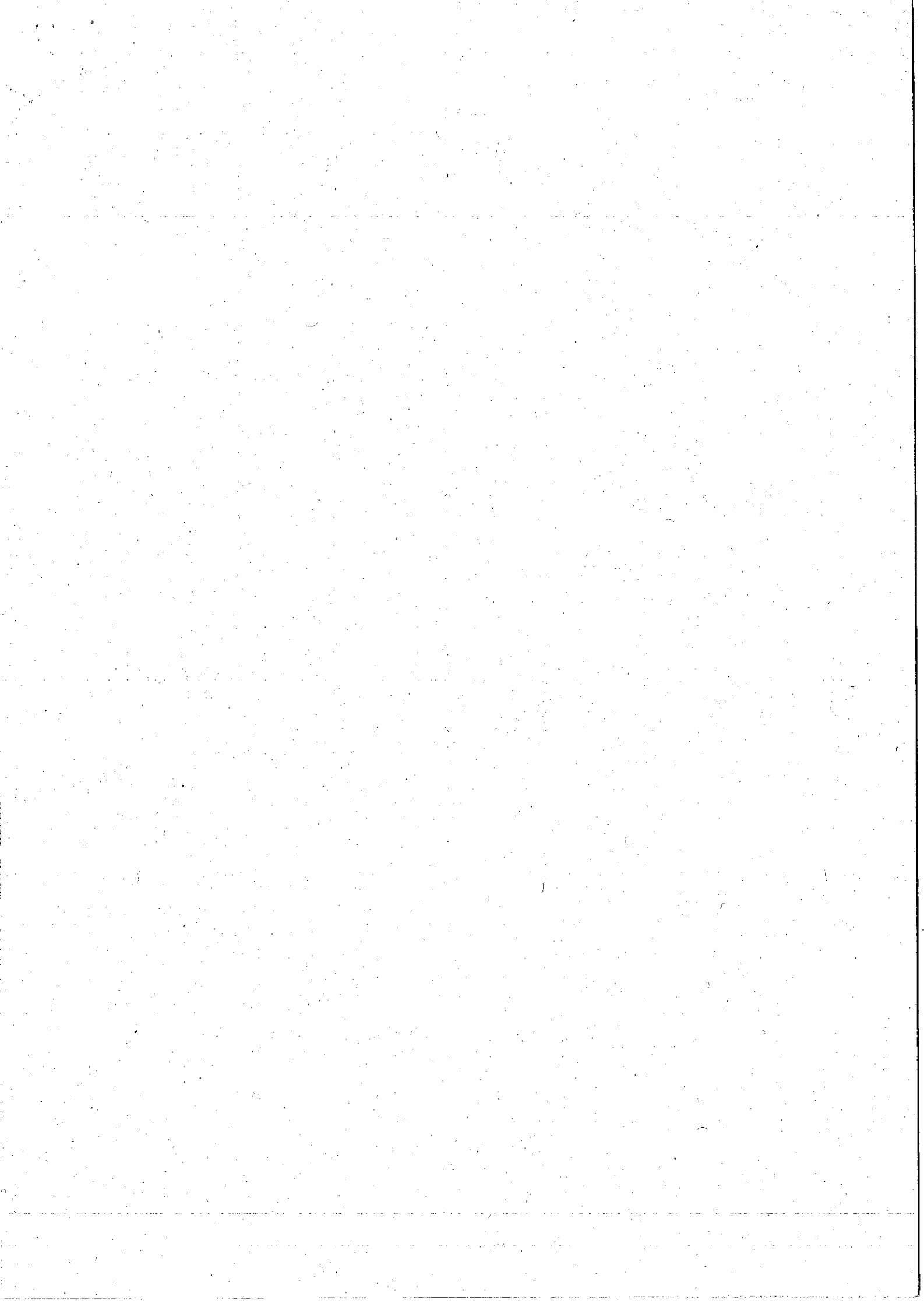
Annexure - A

List of Formal approvals granted in the BoA after coming into force of SEZ Rules in jurisdiction of Zonal DC, CSEZ

Sl. No.	State-wise Sl. No.	Name of the developer	Location	State	Type of SEZ	Area Hectares	SEZ status	Date of BoA	LoA Issued	Current Status
		Karnataka								
1	1	Golden Gate Developers Pvt Ltd	Jala Hobli, Bangalore, Karnataka	KN	IT/ITES	26.304	Formal Approval	3rd BoA dated 8.8.2006	August, 2006	
2	2	Concord Investments (Bangalore)	Bangalore, Karnataka	KN	IT/ITES	13.44	Formal Approval	4th BoA dated 21.9.2006	October, 2006	
3	3	Bagmane Developers Pvt. Ltd.	Raman Nagar, KR Puram, Bangalore North, Karnataka	KN	IT/ITES	15.5	Formal Approval	7th BoA dated 10.10.2006	October, 2006	
4	4	High Street Developers Private Limited	Srirangapatna Taluk, Mandya District, Karnataka	KN	IT/ITES	44.25	Formal Approval	20th BoA dated 2.1.2008	February, 2008	
5	5	Gopalan Enterprises India Pvt. Ltd.	Kundalahalli and Nallurahalli villages K.R. Puram Hobli, Bangalore, Karnataka	KN	Biotech	10.95	Formal Approval	33rd BoA dated 2.6.2009		
6	6	Poominadevi Tech Park Private Limited	Suitkere village, Kengari Hobli, Bangalore South Taluk, Bangalore, Karnataka	KN	IT/ITES	13.11	Formal Approval	42nd BoA dated 16.9.2010	October, 2010	
7	7	Wipro Limited	Belagola Industrial Area, Mogarhalli village, Belagola Hobli, Srirangapatna Taluk, Mandya District, Mysore, Karnataka	KN	IT/ITES	29.94	Formal Approval	42nd BoA dated 16.9.2010	March, 2011	
8	8	Karnataka Industrial Areas Development Board (KIADB)	Gannanagatti, Hubli Taluk, Dharwad District, Karnataka	KN	IT/ITES	12.15	Formal Approval	46th BoA dated 31.5.2011	January, 2013	
9	9	ISPRIL FTWZ Padur (Indian Strategic Petroleum Reserves Ltd.)	Padur, Karnataka	KN	FTWZ	41.20	Formal Approval	48th BoA dated 19.6.2011	December, 2011	
10	10	Mamipal ETA Infotech Limited	Agara and Jakkasandra village, Begur Hobli, Bengaluru, Karnataka	KN	Electronic Hardware and Software including IT/ITES	11.2	Formal Approval	49th BoA dated 28.11.2011	January, 2012	

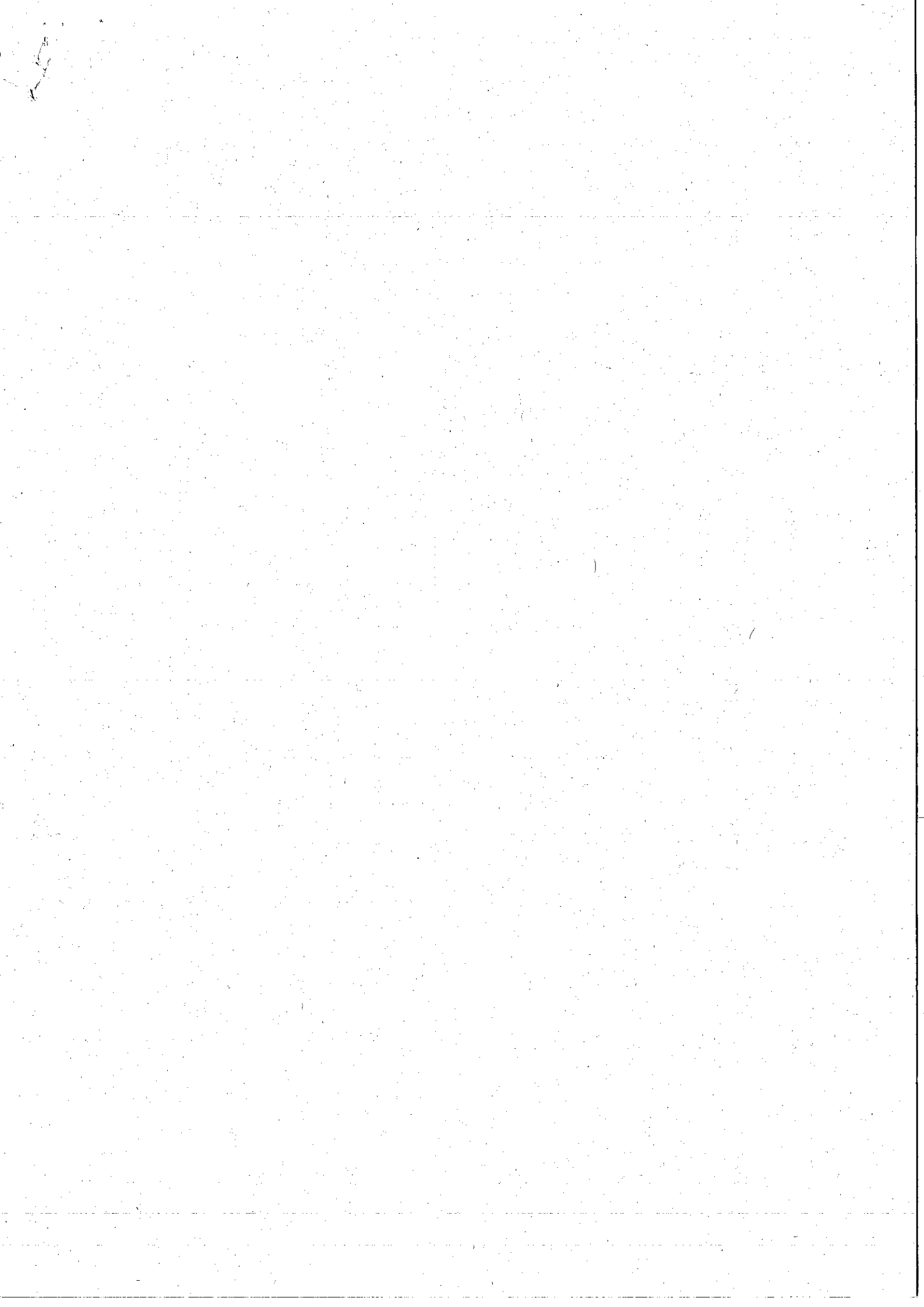


11	11	Jubilant Infrastructure Limited	Kallahalli village, Nanjangud Taluk, Mysore District, Karnataka	KN	Biotech (Pharma)	10	Formal Approval	53rd BoA dated 6.7.2012	December, 2012	
		Kerala								
12	1	Unitech Real Estate Project Ltd.	Village Kunnathunadu, Taluk Morkala Desam, Ernakulam, Kerala	KL	IT/TTES	10	Formal Approval	3rd BoA dated 8.8.2006	August, 2006	
13	2	Electronics Technology Parks-Kerala	Village Palippuram, Trivandram Taluk Trivandram, Kerala	KL	IT/TTES	19.21	Formal Approval	30th BoA dated 8.12.2008	January, 2012	
14	3	Cochin International Airport Limited,	Angamali villages, Ernakulam, Kerala	KL	Airport Based	100	Formal Approval	39th BoA dated 9.4.2010	April, 2010	
15	4	Cochin Port Trust	Southern end of Willingdon Island, Survey No. 2578/4, 1166, Thoppumpady Ramesaram village, Cochin, Kerala	KL	FTWZ	40.85	Formal Approval	50th BoA dated 24.1.2012		

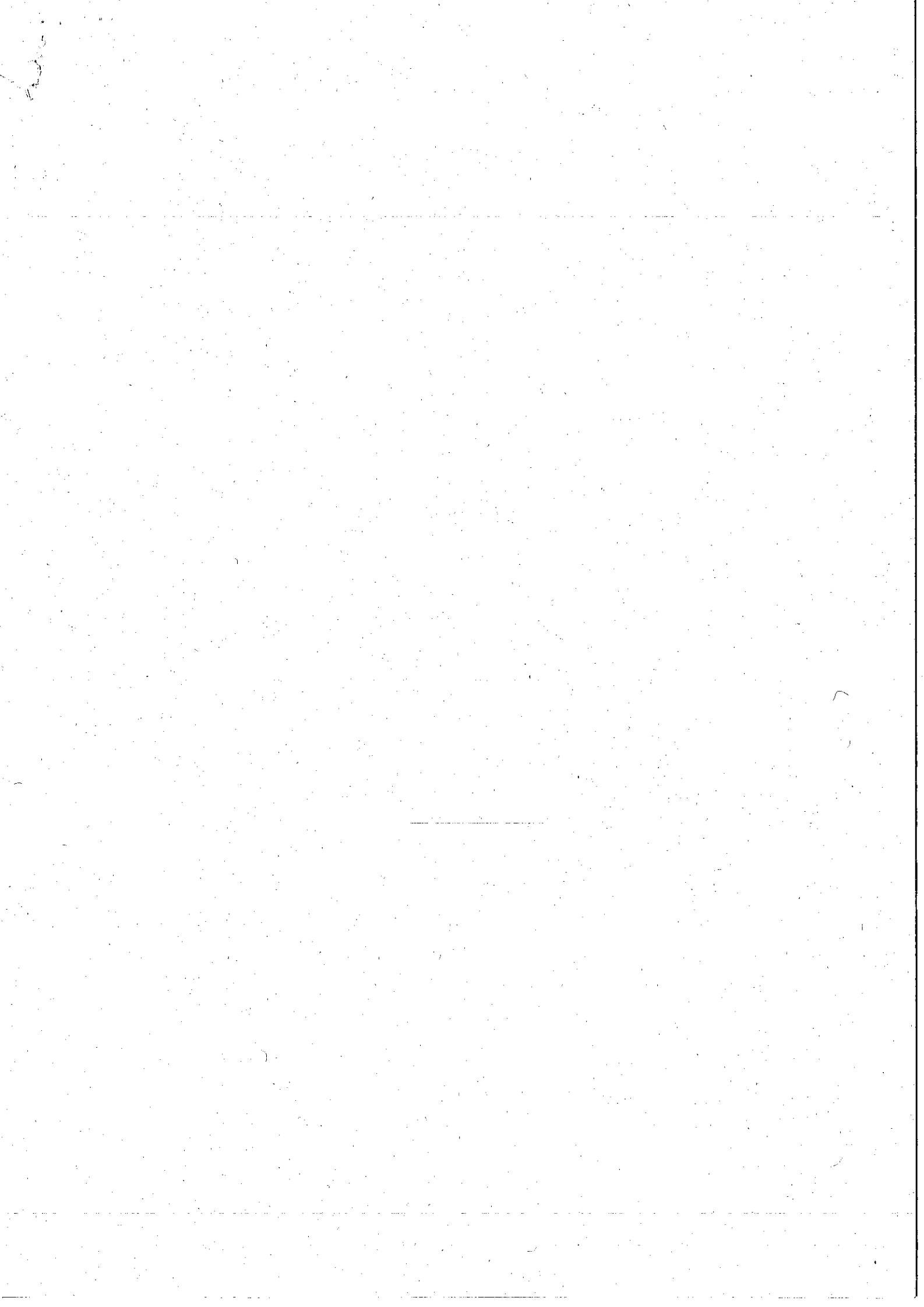


Annexure - B

List of Formal approvals granted in the BoA after coming into force of SEZ Rules in jurisdiction of Zonal DC, NSEZ										
Sl. No.	State-wise Sl. No.	Name of the developer	Location	State	Type of SEZ	Area Hectares	SEZ status	Date of BoA	LoA Issued	Current Status
		Delhi								
1	1	Delhi State Industrial Information Development Corporation Ltd.	Baprola village, Delhi	DL	IT	10.52	Formal Approval	37th BoA dated 15.12.2009	December, 2009	
2	2	Delhi State Industrial Information Development Corporation Ltd.	Baprola village, Delhi	DL	Gem and Jewellery	16.73	Formal Approval	37th BoA dated 15.12.2009	December, 2009	
		Haryana								
3	1	Pioneer Urban Land and Infrastructure Limited	Village Ghata, Gurgaon, Haryana, very close to NH-8	HR	IT/ITES	40.48	Formal Approval	4th BoA dated 21.9.2006	October, 2006	
4	2	DS Realetors Private Limited	District Gurgaon, Haryana	HR	IT	56.65	Formal Approval	17th BoA dated 30.8.2007	October, 2007	
5	3	Gracious Buildcon Private Limited	Sector 102, Village Kherkimaajra, Tehsil and District Gurgaon, Haryana	HR	IT/ITES	11.1	Formal Approval	20th BoA dated 2.1.2008	February, 2008	
		Madhya Pradesh								
6	1	Madhya Pradesh State Electronics Development Corporation (MPSEDC)	Village Purva, Jabalpur, Madhya Pradesh	MP	IT/ITES	36.437	Formal Approval	13th BoA dated 5.6.2007	June, 2007	
7	2	Madhya Pradesh State Electronics Development Corporation (MPSEDC)	Badwai, Near Airport, Bhopal, Madhya Pradesh	MP	IT/ITES	85	Formal Approval	13th BoA dated 5.6.2007	June, 2007	
8	3	MAN Industries(India) Limited	Indore, Madhya Pradesh	MP	IT/ITES	10.44	Formal Approval	17th BoA dated 30.8.2007	May, 2007	
9	4	M.P. Audyogik Kendra Vikas Nigam (Indore) Limited	Village Rangwasa, District Indore, Madhya Pradesh	MP	Gems & Jewellery	10.924	Formal Approval	51st BoA dated 13.3.2012	March, 2012	
10	5	Chhindwara Plus Developers Ltd.	Tahsil Saurar, District Chhindwara, Madhya Pradesh	MP	Multi Product	1320.065	Formal Approval	72nd BoA dated 12.8.2016	December, 2016	
		Punjab								



11	1	Lark Projects Private Limited	Village Landra, Mohali, Punjab	PB	Electronic hardware and software including ITES	10.89	Formal Approval	15th BoA dated 12.7.2007		
12	2	Sukhm Infrastructure Pvt Ltd.	Mohali (SAS Nagar) District, Punjab	PB	IT	10.58	Formal Approval	20th BoA dated 2.1.2008	October, 2008	
13	1	Mansarovar Industrial Development Corporation	Kaparda, Jodhpur, Rajasthan	RJ	IT/ ITES	10	Formal Approval	43rd BoA dated 18.11.2010	November, 2010	
14	1	Uppals IT Projects Pvt. Limited	Greater Noida, District Gautam Budh Nagar, Uttar Pradesh	UP	Electronic hardware and software including IT/ITES	30.83	Formal Approval	20th BoA dated 2.1.2008	March, 2008	
15	2	Uttar Pradesh State Industrial Development Corporation (UPSIDC)	Bhadohi, District Sant Ravidas Nagar, Uttar Pradesh	UP	Carpet and Handicrafts	103.96	Formal Approval	20th BoA dated 2.1.2008	June, 2006	
16	3	Diamond IT Infracon Pvt. Limited	Greater Noida, Uttar Pradesh	UP	IT	10	Formal Approval	26th BoA dated 4.6.2008	June, 2008	



Annexure - C

List of Formal approvals granted in the BoA after coming into force of SEZ Rules in jurisdiction of Zonal DC, KSEZ										
Sl. No.	State-wise Sl. No.	Name of the developer	Location	State	Type of SEZ	Area Hectares	SEZ status	Date of BoA	LoA Issued	Current Status
		Gujarat								
1	1	Kandla Port Trust	Kandla, Gujarat	GJ	Port based Multi product	640	Formal Approval	8th BoA dated 27.10.2006	February, 2007	
2	2	Mexus Corporation Pvt. Ltd.	Chala, Ta. Pardi, Valsad District	GJ	Electronics Hardware, Software including IT/ITES	11.11	Formal Approval	28th BoA dated 22.9.2008	September, 2008	
3	3	Gujarat Hydrocarbons and Power SEZ Limited-Kolkata	Village Vilayat, Taluka Vagra, District Bharuch Gujarat	GJ	Oil and gas	108	Formal Approval	30th BoA dated 8.12.2008	January, 2009	
4	4	Akshaypatta Infrastructure Pvt. Ltd.	Village Agol Taluka Kadi, District, Mehsana, Gujarat	GJ	Food Processing	108.3	Formal Approval	32nd BoA dated 23.2.2009		

Annexure-D

List of Formal approvals granted in the BoA after coming into force of SEZ Rules in jurisdiction of Zonal DC, MEPZ SEZ										
Sl. No.	State-wise Sl. No.	Name of the developer	Location	State	Type of SEZ	Area Hectares	SEZ status	Date of BoA	LoA Issued	Current Status
		Puducherry								
1	1	Pondicherry Special Economic Zone Company Ltd	Sedarpet, Karasur, Puducherry	PON	Multi Product	346	Formal Approval	3rd BoA dated 8.8.2006	August, 2006	Matter is sub-judice in the Supreme Court of India
		Tamil Nadu								
2	1	Nagarjuna Oil Corporation Limited	Kayalpathu Village Cuddalore District, Tamil Nadu	TN	Petrochemical/ Petroleum	104.0079	Formal Approval	30th BoA dated 8.12.2008	December, 2010	LoA expired on 26.02.2016
3	2	PRP Granites Exports	Kalkurichi, Chandran Kulam and Mallankinari Villages, Kariyapati Taluk, Virudhnagar District, Tamil Nadu	TN	Granite	104.373	Formal Approval	50th BoA dated 24.1.2012		LoA expired on 27.02.2015

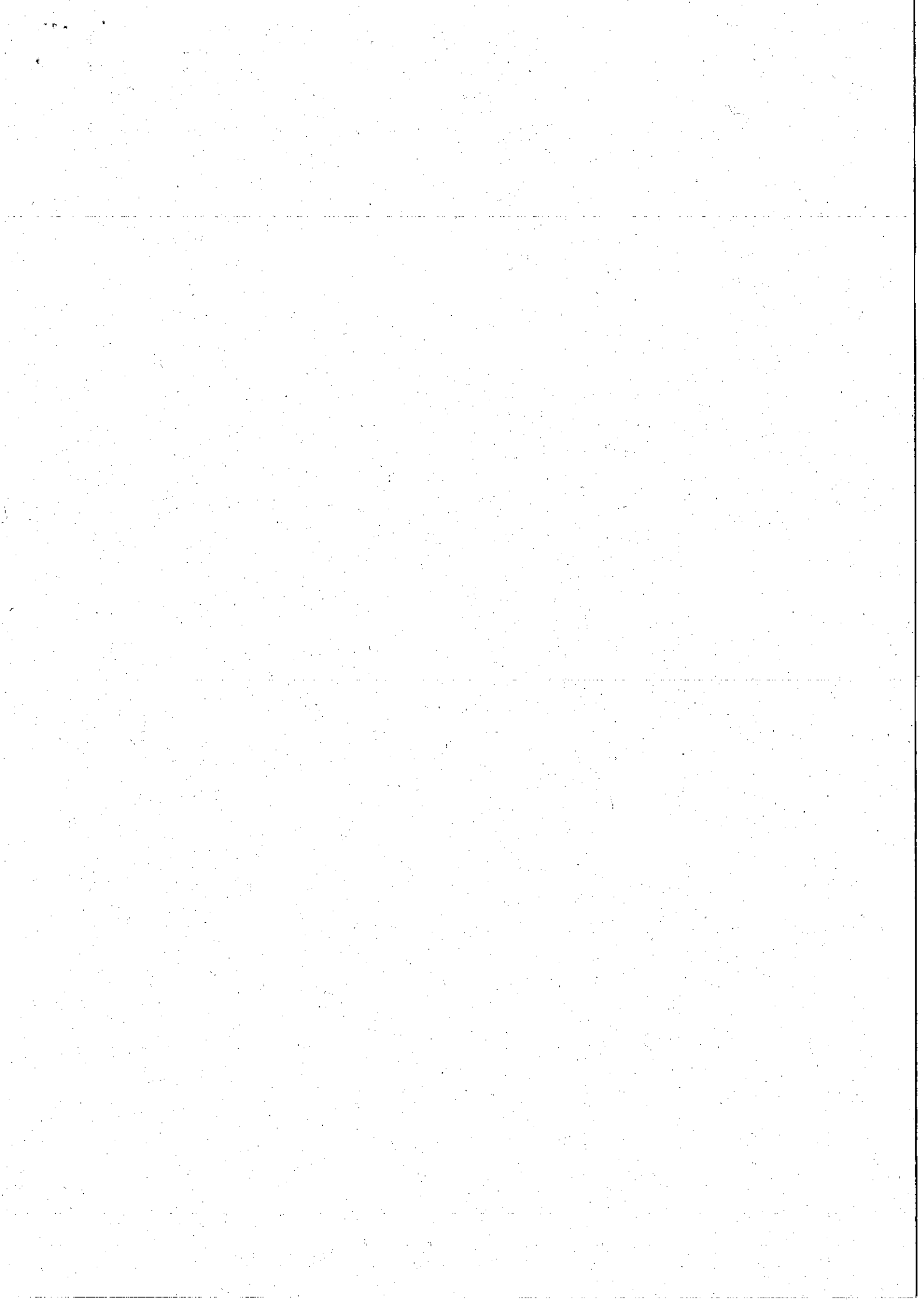
Annexure - E

List of Formal approvals granted in the BoA after coming into force of SEZ Rules in jurisdiction of Zonal DC, SEEPZ SEZ										
Sl. No.	State-wise Sl. No.	Name of the developer	Location	State	Type of SEZ	Area Hectares	SEZ status	Date of BoA	LoA Issued	Current Status
		Goa								
1	1	Paradigm Logistics and Distribution Private Limited	Phase IV - Verna Industrial Estate, Goa.	GA	IT/ITES	40.25	Formal Approval	5th BoA dated 28.9.2006	October, 2006	
2	2	Planetview Mercantile Company Limited	Verna, Goa	GA	Gems and Jewellery	13.28	Formal Approval	12th BoA dated 31.5.2007	June, 2007	
3	3	Inox Mercantile Company Private Limited	Verna, Goa	GA	Biotech	48.48	Formal Approval	12th BoA dated 31.5.2007	June, 2007	
4	4	Panchbhoomi Infrastructure Private Limited	Survey No. 260, Village Socorro, Bardez Taluka, North Goa District, Goa	GA	IT	18.5	Formal Approval	13th BoA dated 5.6.2007	June, 2007	
		Maharashtra								
5	1	Cornell Housing and Infrastructure Private Limited	Khari Village, Thane District, Maharashtra	MH	IT/ITES	41	Formal Approval	8th BoA dated 27.10.2006	November, 2006	
6	2	Bilcare Limited	Maunhe Pimpri Budruk, Taluka Khed, Rajgunnagar, District Pune, Maharashtra	MH	IT/ITES	10	Formal Approval	12th BoA dated 31.5.2007	June, 2007	
7	3	Maharashtra Industrial Development Corporation Ltd.	Airoli Software Park, District Thane, Maharashtra	MH	IT/ITES	60.7	Formal Approval	13th BoA dated 5.6.2007	June, 2007	
8	4	Modern India Property Developers Limited	Village Khalapur, Taluka Khopoli District Raigad, Maharashtra	MH	Electronic Hardware Software Incl. IT/ITES	14.77	Formal Approval	19th BoA dated 19.10.2007	December, 2006	

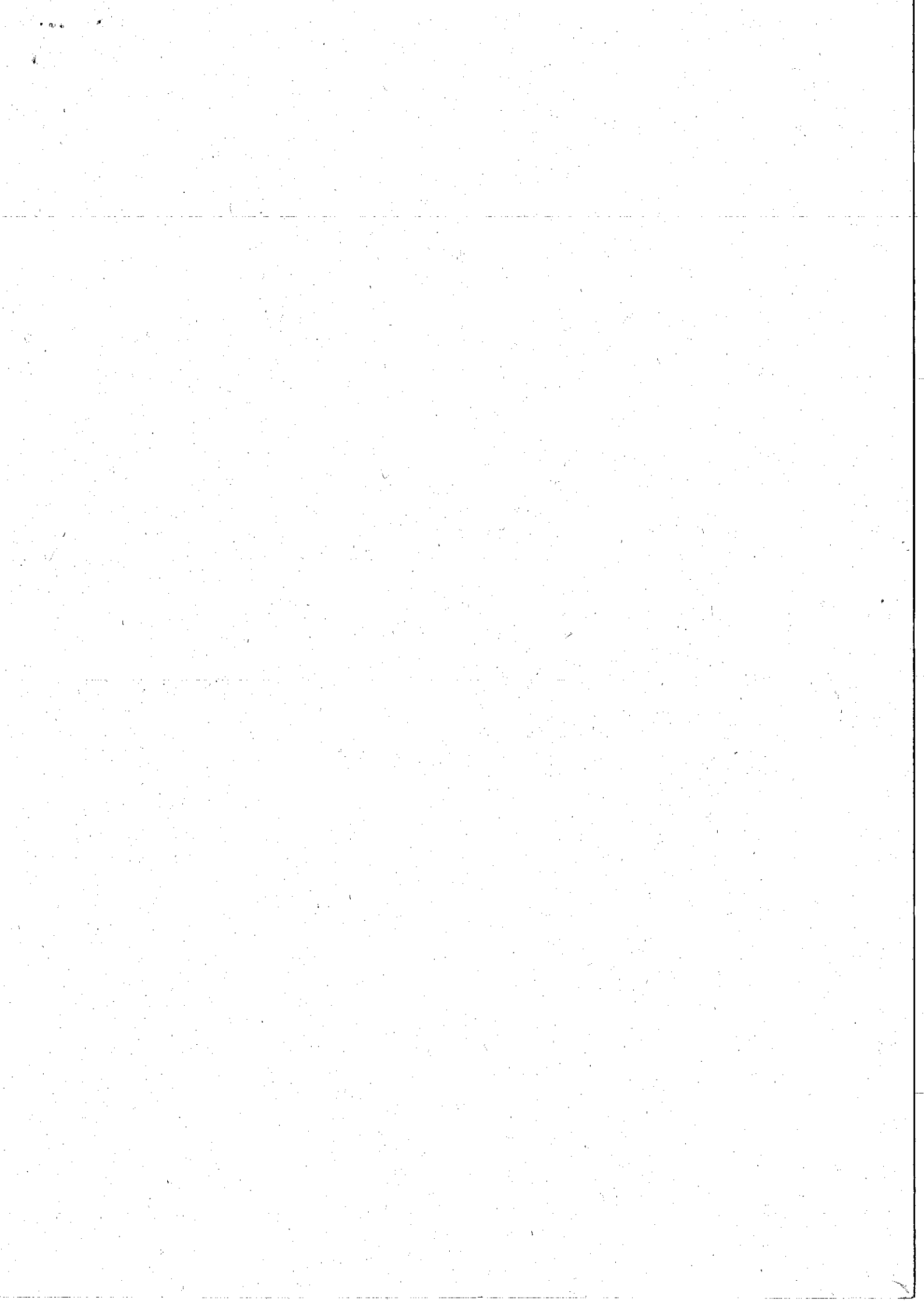
Annexure-F

List of Formal approvals granted in the BoA after coming into force of SEZ Rules in jurisdiction of Zonal DC, VSEZ

Sl. No.	State-wise Sl. No.	Name of the developer	Location	State	Type of SEZ	Area Hectares	SEZ status	Date of BoA	LoA Issued	Current Status
Andhra Pradesh										
1	1	Krishnapatnam Infotech Pvt. Ltd.	Chilakur Mandal, Nellore District, Andhra Pradesh	AP	Multi Product	1023	Formal Approval	33th BoA dated 2.6.2009		
2	2	Lepakshi Knowledge Hub Private Limited	Chilamaturu Mandal, Ananthapur District, Andhra Pradesh	AP	Aerospace & Precision Engineering	115.41	Formal Approval	42nd BoA dated 16.9.2010	February, 2012	
3	3	Lepakshi Knowledge Hub Private Limited	Chilamaturu and Gorantla Mandal, Ananthapur District, Andhra Pradesh	AP	Biotechnology	11.88	Formal Approval	42nd BoA dated 16.9.2010	April, 2012	
4	4	Lepakshi Knowledge Hub Private Limited	Chilamaturu Mandal, Ananthapur District, Andhra Pradesh	AP	FTWZ	40	Formal Approval	42nd BoA dated 16.9.2010	April, 2012	
5	5	WIPRO Limited	Resapuvanipalem Village, Visakhapatnam, Andhra Pradesh	AP	IT/ITES	1.22	Formal Approval	63rd BoA dated 18.9.2014	December, 2015	
Chattisgarh										
6	1	Naya Raipur Development Authority (NRDA)	Naya Raipur, Chhattisgarh	CG	IT/ITES	10.77	Formal Approval	14th BoA dated 22.6.2007	July, 2007	
Telangana										
7	1	GMR Hyderabad International Airport Limited	GMR Hyderabad International Airport, Shamshabad, Hyderabad District, Telangana	TG	Airport based Multi product	101.20	Formal Approval	13th BoA dated 5.6.2007	July, 2007	
8	2	Ananth Technologies Limited	Kancha Imarat, Raviryal village, Mashweram Mandal, Ranga Reddy District, Telangana	TG	IT/ITES	10.12	Formal Approval	20th BoA dated 2.1.2008	May, 2011	
9	3	Lahari Infrastructure Limited	Shankarpally Village, Shankarpally Mandal, Ranga Reddy District, Telangana	TG	Biotechnology	10	Formal Approval	27th BoA dated 1.8.2008	October, 2008	

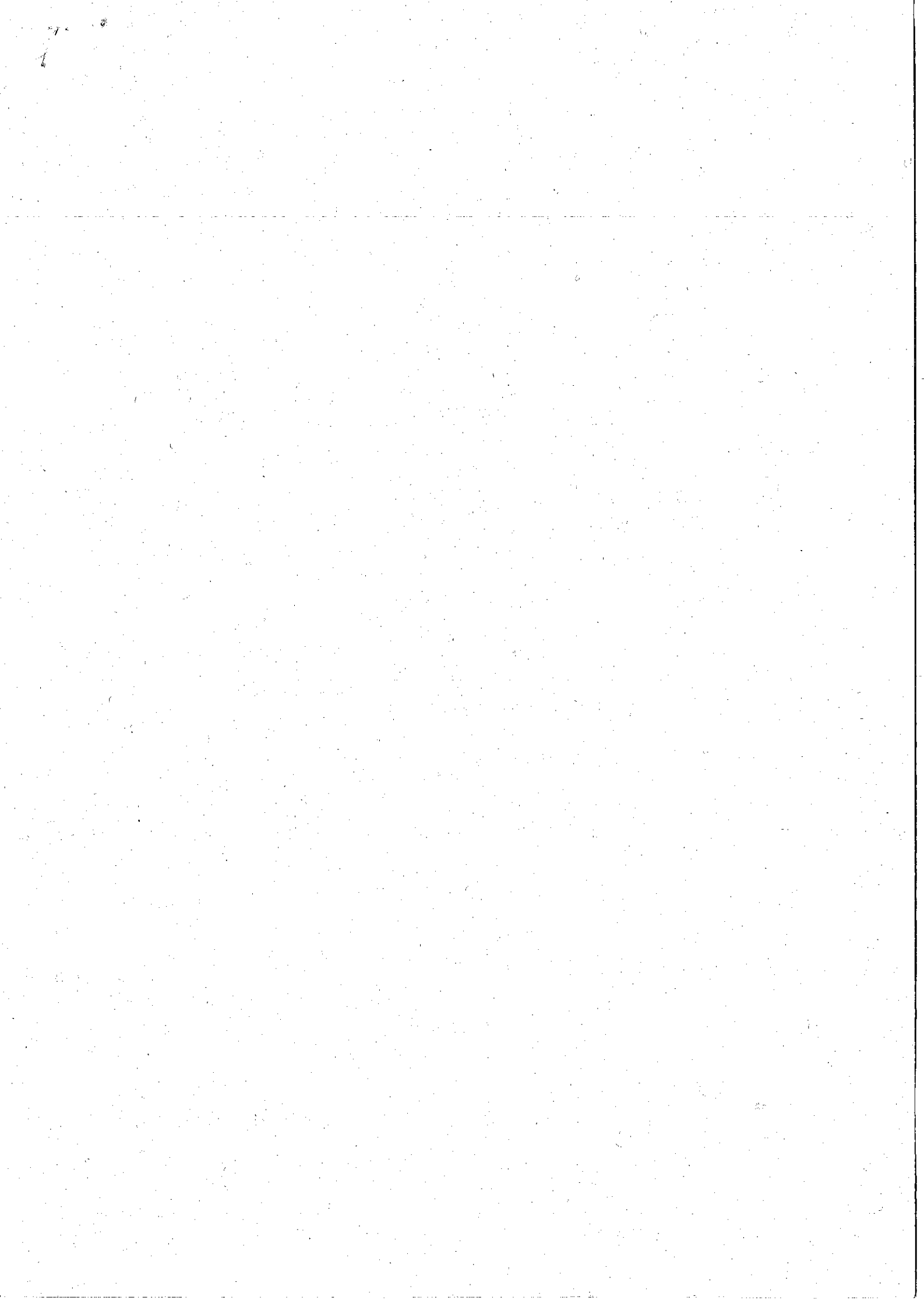


10	4	Madhusheel Infra Projects Private Limited	Ranga Reddy District, Telangana	TG	IT/ITES	10.88	Formal Approval	30th BoA dated 8.12.2008	November, 2008	
11	5	Suchirindia Infrastructure Private Limited	Turkapally village, Shameerpet Mandal, Ranga Reddy District, Telangana	TG	Biotechnology	13	Formal Approval	39th BoA dated 9.4.2010	April, 2010	
12	6	Value Labs Infra LLP	Kokapet Village, Rajender Nagar Mandal, Ranga Reddy District, Telangana	TG	IT/ITES	3.12	Formal Approval	68th BoA dated 30.12.2015	February, 2016	



Annexure - G

List of Formal approvals granted in the BoA after coming into force of SEZ Rules in jurisdiction of Zonal DC, FSEZ										
Sl. No.	State-wise Sl. No.	Name of the developer	Location	State	Type of SEZ	Area Hectares	SEZ status	Date of BoA	LoA Issued	Current Status
		Odisha								
1	1	Orissa Industrial Infrastructure Development Corporation (IDCO)	Bhubaneswar, P.S.- Chandrasekharpur, District-Khorda, Orissa	OR	IT/ITES	26.7	Formal Approval	5th BoA dated 28.9.2006	October, 2006	
2	2	Orissa Industrial Infrastructure Development Corporation (IDCO)	Village Manoharpur (Kalinganagar Industrial Complex), P.S. - Duburi, Tehsil - Sukinda, District Jagpur, Orissa.	OR	Metallurgical based engineering, ancillary and downstream industries.	101.15	Formal Approval	5th BoA dated 28.9.2006	November, 2006	
		West Bengal								
3	1	Enfield Infrastructure Limited	Chandpur Champagachi, near Rajarhat (24 pgs. North), West Bengal	WB	IT/ITES	20	Formal Approval	11th BoA dated 9.5.2007	May, 2007	
4	2	Enfield Infrastructure Ltd	Uttar Gazipur, South 24 Parganas (earlier Kalyani) West Bengal	WB	IT/ITES	16	Formal Approval	16th BoA dated 8.8.2007	October, 2007	



FORM - J

(Rule 55)

FORM FOR APPEAL

1. Name of the Appellant : Steria India Ltd. Unit - 1
2. Address : Ground, 1st, 6th & 8th Floor
Seaview SEZ, Building 4, Plot No. 20 & 21,
Sector 135, Noida - 201304 (UP)
3. Name and Address of the Authority, : Development Commissioner
whose decision or order is brought up : Noida Special Economic Zone
in appeal : Noida Dadri Road, Phase - II,
Noida - 201305 (UP)
4. Brief of the decision against which :
Appeal is made : Approval for unification of three SEZ Units,
located in same SEZ and belonging to single
legal entity. As per NSEZ Unit Approval
Committee held on 05th May' 2017, "there is
no specific provision in SEZ Act or Rules of
LOA of same legal entity, hence not allowed.
5. Reason as to why the decision :
needs review : As per detailed reasoning attached

6. Any other remarks :

For Steria (India) Limited**Authorised Signatory**

Signature of the Appellant :
Name in Block Letters : VANDANA ARUN
Designation : Legal Director & Company Secretary
Tel.No. (Mobile) : 98100-86879
E-Mail Address : vandana.arun@soprasteria.com
Fax :

- (i) Request of M/s. Ramdev Chemical Industries, a unit in M/s. Dahej SEZ Limited, Gujarat for extension of LoP beyond 31st May, 2012 (*beyond 3rd year*)

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

- (ii) Requests of M/s. Hangers Plus (I) Private Limited a unit in M/s. Mahindra World City SEZ, Chennai for extension of LoP beyond 31st March 2012 (*beyond 5th year*)

d, after deliberations, extended the LoP of the unit for period of one year expiry of the validity of the last extension i.e. up to 31st March, 2013.

Request of M/s. Larsen & Toubro Limited for temporary 2nd gate during construction activities in the sector specific SEZ for IT/ITES at Vadodara, Gujarat

The Board, after deliberations, granted approval for operation of the temporary gate upto 31st December, 2012 or till the completion of the construction work, whichever is earlier. The Board also directed that the temporary gate shall cease to be in operation as soon as the construction activity is finished.

Item No. 52.7: Request of Ms. RBS India Development Centre Private Limited for merger of two SEZ units located in IT/ITES SEZ at Gurgaon, Haryana being developed by M/s. Gurgaon Infospace Limited

The Board after deliberations remanded the proposal back to UAC for its consideration and decision.

Item No. 52.8: Request for transfer of unit from one SEZ to another

- (i) Request of M/s. Inspop.com a unit in the sector specific SEZ for IT/ITES at Gurgaon, Haryana, being developed by M/s. DLF Cyber City Developers Limited for shifting its location to Gurgaon Infospace Limited SEZ at Gurgaon, Haryana

The Board after deliberations decided to defer the request of the unit.

Item No. 52.9: Request of M/s. Cosmo Films Ltd, a unit in the sector specific Special Economic Zone for Engineering & Electronics Sector at Shendre, District Aurangabad developed by Maharashtra Industrial Development Corporation for broad-banding of LoP to include the item of manufacture viz. BOPP Films falling under CTH No. 39 20 20.

DoR stated that while the SEZ falls under Engineering & Electronics sector whereas, the item proposed to be broadbanded fell under plastic sector. The Board, was informed by DC that this was a case of backward integration by the unit. The Board, after deliberations deferred the request of the unit directing the DC to furnish a detailed report on the nature and type of product proposed to be broadbanded in the context of the existing manufacturing unit of the SEZ.

Item No. 52.10: Request for permission to shift M/s. Prayas Woolens Private Limited from EOU scheme to SEZ scheme in KASEZ, Gandhidham

- (iv) Proposal of M/s. Unitech Developers & Projects Ltd., co-developer for duty free procurement of HSD to carry on authorized operation in SEZ.

After due deliberations, UAC approved the proposal of M/s. Unitech Developers & Projects Ltd. co-developer for duty free procurement of '3900 KL HSD (EURO III) and 9185 Ltrs. Lube Oil' for a value of Rs.1461.36 Lacs to carry on authorized operation namely 'Power (including power backup facilities) for captive use only' in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village-Dundahera, Gurgaon (Haryana).

- (v) Proposal of M/s. Unitech Developers & Projects Ltd., co-developer for approval of three lists of goods.

The proposal of M/s. Unitech Developer & Projects Ltd., co-developer for approval of three list of goods to carry on following default authorized operations in IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera Gurgaon was placed before the approval committee :-

	Name of Authorised Operation	Estimated value (Rs. in lacs)
	on of all types of building in processing area as approved by UAC (rks)	3076.96
List-I	Construction of all types of building in processing area as approved by UAC (Mechanical)	216.15
	Power (including power backup facilities) for captive use only	115.57
	Air Conditioning of processing area	367.50
	Air Conditioning of processing area	24.00
	Fire protection system with sprinklers, fire & smoke detectors	24.05
List-II	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	893.89
	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	373.54
List-III	Cafeteria / Canteen for staff in processing area	70.98
	Total (Rs. 3408.68 lacs + Rs.415.55 Lacs + Rs.70.98 Lacs):	3895.21

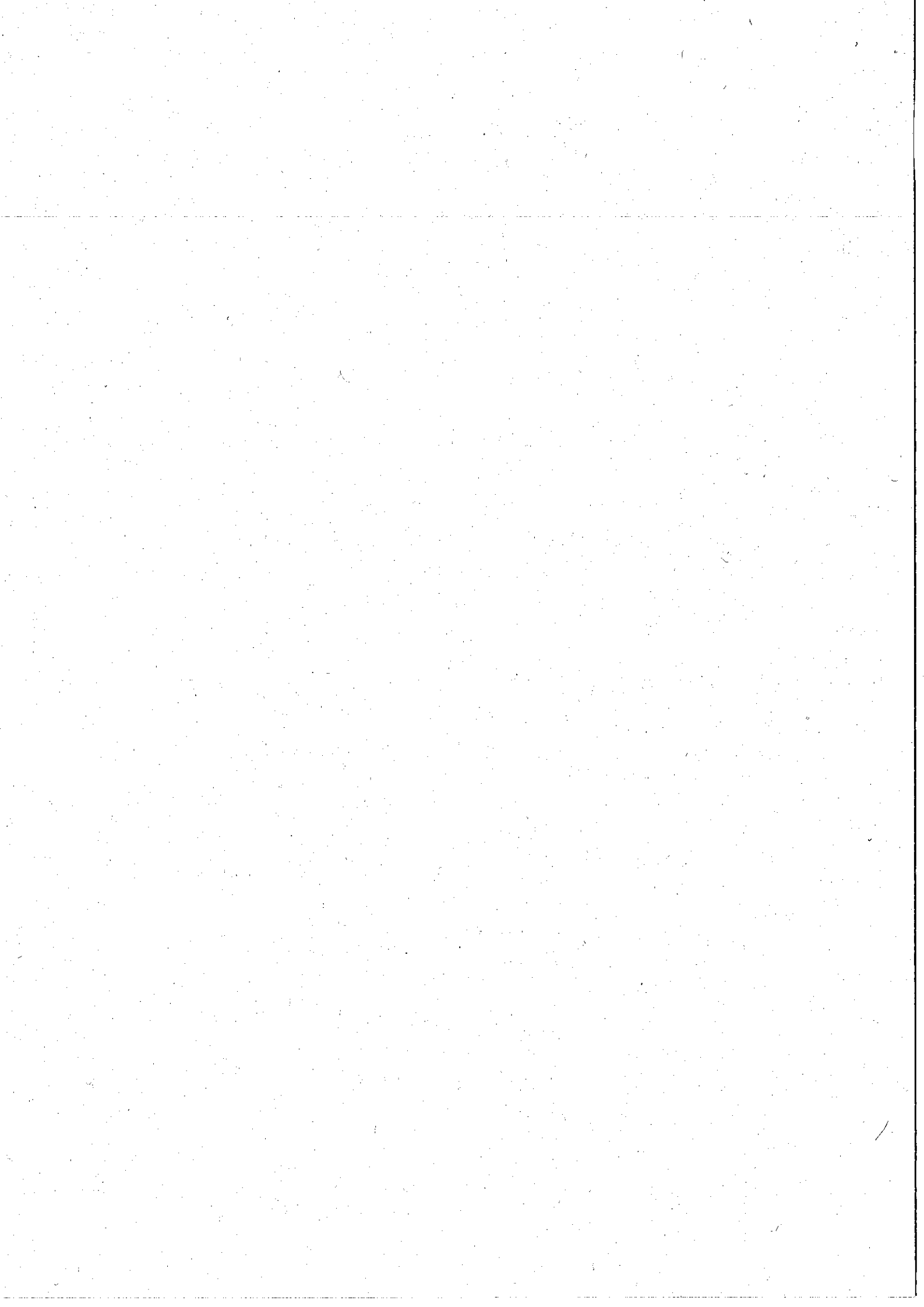
- (vi) Proposal of M/s. RBS India Development Centre Pvt. Ltd. for merger of two SEZ units located in IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Gurgaon (Haryana).

It was brought to the notice of UAC that in the absence of specific provision in SEZ Act / Rules the proposal of M/s. RBS India Development Centre Pvt. Ltd. for merger of two SEZ unit having LOA No. STPI/SEZ/Unit/03/45/611 dated 16.12.2009 & LOA No. 10/350/2010-SEZ/8395 dated 12.11.2010 was referred to BoA, however, BoA in its meeting held on 30.03.2012 has remanded back the proposal to UAC for consideration & decision.

The proposal was accordingly placed before UAC and after due deliberations, UAC decided to approve the merger of LOA No. STPI/SEZ/Unit/03/45/611 dated 16.12.2009 granted to Unit-I with LOA No. 10/350/2010-SEZ/8395 dated 12.11.2010 granted to Unit-II subject to execution of a revised Bond-Cum-LUT & further subject to condition that the unit shall not be entitled for income tax benefits. The existing projections of both LOPs be merged and LOA granted to Unit-II be stand cancelled for all intent and purposes.

- (vii) Proposal of M/s. Huron India Pvt. Ltd. for approval of list of services.

UAC deferred the proposal in view of the Notification No. 40/2012 dated 20.06.2012 issued by CBEC effective from 1st day of July, 2012.



- (i) In terms of Section 9 of the SEZ Act, 2005, BoA is the Licensing Authority for setting up of defence units in SEZs. Once a proposal has been approved by the BoA, the licence will be issued by DIPP on receipt of the minutes of BoA.
- (ii) Exports of such items may be regulated as per the provisions of Foreign Trade Policy and ITC (HS) Code.
- (iii) The licensing conditions will be finalized in consultation with the DIPP, the Department of Defence Production and the Ministry of Home Affairs. This is because the special conditions incorporated for industrial licenses for the defence sector have been incorporated by DIPP on the recommendations of the Department of Defence Production, which in turn, consulted the Ministry of Home Affairs in the matter.
- (iv) Each of the consignment of supply to DTA must be thoroughly examined by Development Commissioner.
- (v) While selling in the domestic area, only Government Agencies would be allowed to procure the equipments.
- (vi) All consignment will be accompanied by an authorized person of the Government procuring agency.

Item No. 54.14: Request of M/s. Sapient Consulting Private Limited for merger of two SEZ units located in the IITES SEZ of M/s. Gurgaon Infospace Limited at Gurgaon, Haryana

The Board, after deliberations, remanded the request back to UAC with the directions that proposals which are within the competence of UACs / DCs need not be brought before BoA.

Item No. 54.15: Requests for Contiguity Relaxation

- (i) Request of M/s. Kakinada SEZ Private Limited, for relaxation of the contiguity of the multi product SEZ at Ponnada, Mulapeta, Ramanakkapeta villages in Kakinada, East Godavari District, Andhra Pradesh

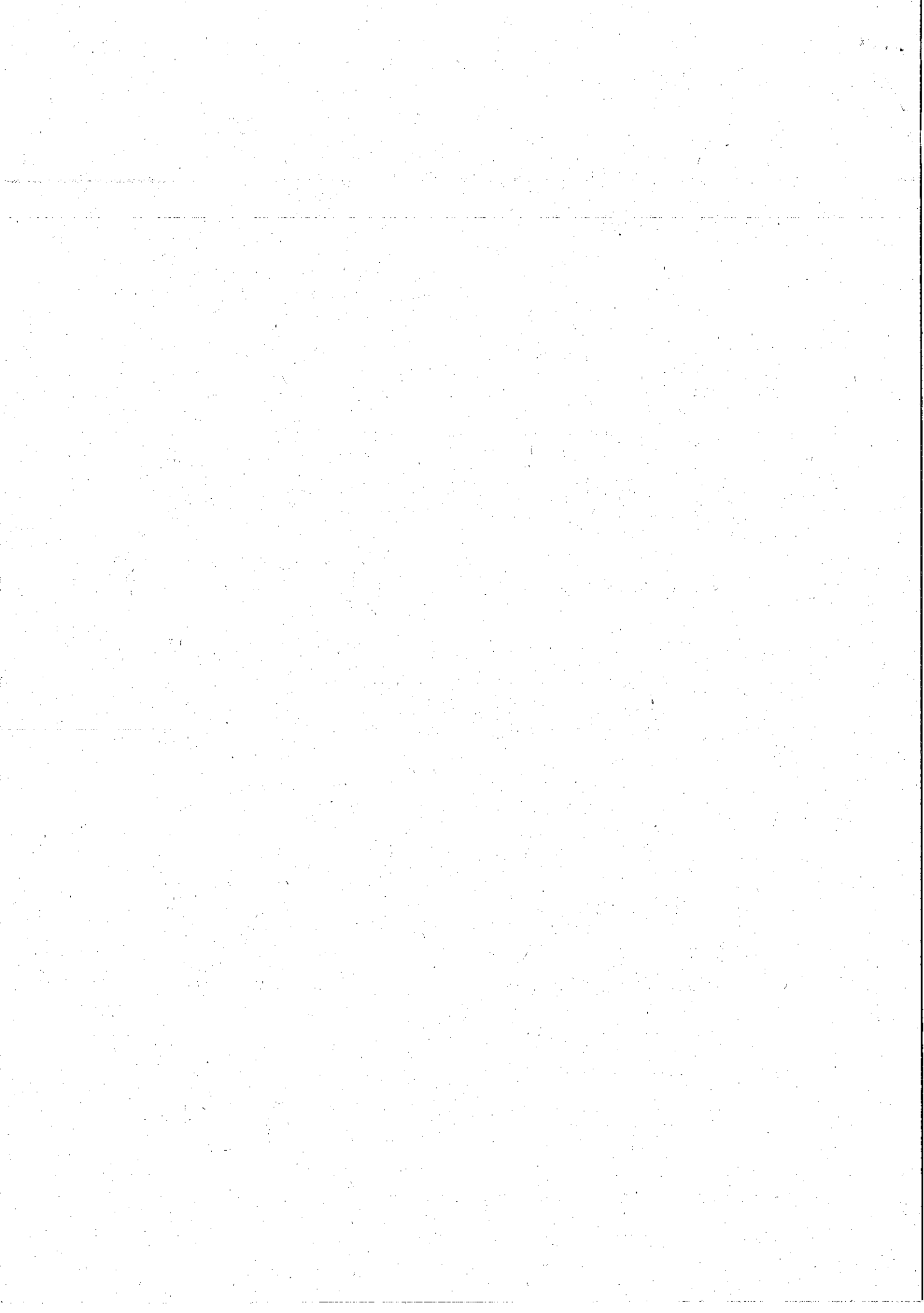
The Board, after deliberation, deferred the request.

- (ii) Request of M/s. Reliance Haryana SEZ Limited (RHSL) for relaxing contiguity of the multi services SEZ

DC, NSEZ informed the Board that in this case the contiguity relaxation is being sought at the instance of HUDA who has requested for Right of Way (RoW) for construction of the Northern Peripheral Road from Dwarka to Kherki Daula. The DC also informed the Board that the validity of the SEZ stands expired w.e.f. 20th June, 2012 and no further extension has been sought by the developer. DC further informed that the developer has not taken steps towards operationalisation of the SEZ. The Board, therefore, after deliberations, decided not to grant further extension to the project. Accordingly, HUDA may go ahead with construction of the portion of the Northern Peripheral Road passing through the SEZ.

Item No. 54.16: Request for transfer of unit from one SEZ to another

- (i) Request of M/s. iSpace Global Solutions Private Limited a unit in the Navayuga Legala Estates Private Limited, IT/ITES SEZ at Serilingampally, Ranga Reddy District, Andhra Pradesh for shifting its location to another SEZ in Andhra Pradesh



- (ii) Half Yearly report in Form-E for the period ending March, 2013 submitted by the co-developer, M/s. Unitech Developers & Projects Ltd.

UAC took note of the half yearly report for the period ending 31st March, 2013 submitted by the co-developer in respect of IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Dundahera, Gurgaon.

- (iii) Issue of Occupation Certificate for Block No.8 (part) of IT/ITES SEZ by M/s. Gurgaon Infospace Ltd.

It was brought to the notice that proposal for issuance of completion / occupation certificate for Block No.8 (part) submitted by the developer was forwarded to M/s. Nexus Creations, Architect on panel of NSEZ, for examination. M/s. Nexus Creations has submitted their report as per check list provide by STP, Gurgaon and recommended that the proposal is technically correct as per the prescribed norms. After due deliberations, UAC decided to issue completion / occupation certificate in respect of Block No.8 (part) subject to condition that the developer shall deposit compounding charges of Rs.17,53,530/-

- (iv) Proposal of the developer to allot builtup space to M/s. Sunshine Teahouse Pvt. Ltd. to setup & operate 'Chaayos Restaurant' in the processing area of SEZ.

After due deliberations, UAC approved the proposal of M/s. Gurgaon Infospace Ltd., developer to allot built-up space of approx 873 sqft. at Unit No. 10, Aminity Block on lease basis to M/s. Sunshine Teahouse Pvt. Ltd. to setup & operate 'Chaayos Restaurant' in the processing area of IT/ITES SEZ at Village Dundahera, Gurgaon.

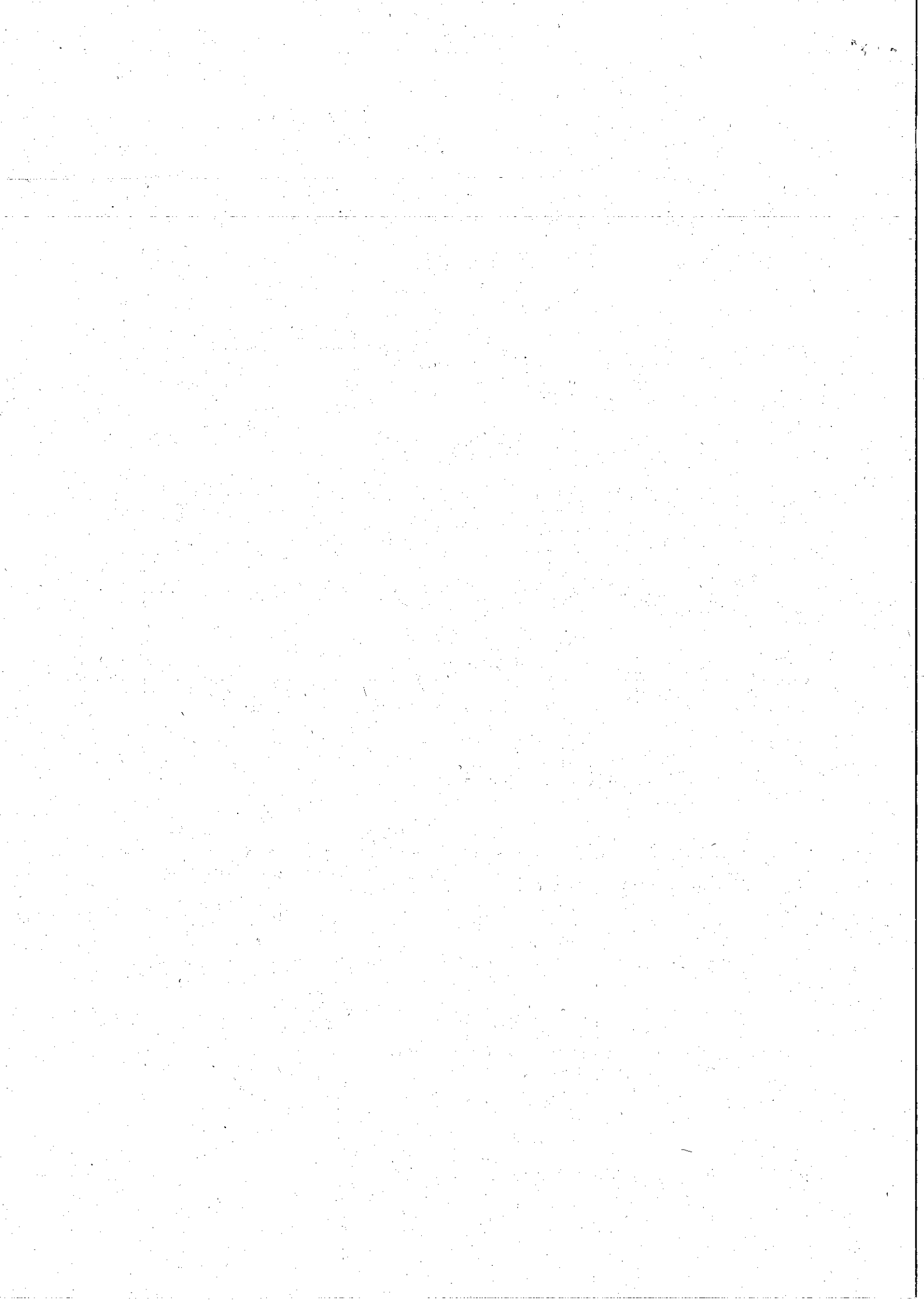
- (v) Proposal of M/s. Sapient Consulting Pvt. Ltd. for merger of two SEZ units (Unit-II & Unit-III) located in IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Gurgaon (Haryana)

It was brought to the notice of UAC that in the absence of specific provision in SEZ Act / Rules the proposal of M/s. Sapient Consulting Pvt. Ltd. for merger of two SEZ units (Unit-II & Unit-III) having LOA No. 10/113/2011-SEZ/8785 dated 03.11.2011 & LOA No. 10/114/2011-SEZ/8786 dated 03.11.2011 was referred to BoA, however, BoA in its meeting held on 14.09.2012 has remanded back the proposal to UAC for consideration & decision. The proposal was discussed by UAC in the meeting held on 25.10.2012 and decided to examine the proposal at legal angle. Accordingly, the matter was forwarded to M/s. Rajeev Sharma & Associates, CA firm of NSEZA for legal opinion. M/s. Rajeev Sharma & Associates vide its letter dated 20.05.2013 has given its opinion that the Company may be permitted for the merger of its two SEZ units subject to the fulfillment of the procedural compliances and the submission of documents that deductions under Section 10AA of the Income Tax Act, 1961 may not be available to the unit.

The proposal was accordingly once again placed before UAC and after due deliberations, UAC decided to approve the merger of LOA No. 10/113/2011-SEZ/8785 dated 03.11.2011 granted to Unit-II with LOA No. 10/114/2011-SEZ/8786 dated 03.11.2011 granted to Unit-III subject to execution of a revised Bond-Cum-LUT & further subject to condition that the unit shall not be entitled for income tax benefits. The existing projections of both LOAs be merged and LOA granted to Unit-II be stand cancelled for all intent and purposes.

- (vi) Request of M/s. Sapient Consulting Pvt. Ltd. (Unit-I) for movement of data backup tapes to its SEZ unit location at Noida.

After due deliberations, UAC approved the proposal of the unit for movement of data backup tapes to its another SEZ unit location at 'Ground to 3rd floor, Tower-C, Aachvis Softech Pvt. Ltd. SEZ, Plot No. 7, Sector-144, Noida' for the purpose of storage of backup data subject to compliance of guidelines issued by MOC vide letter no. D.12/25/2012-SEZ dated 26.02.2013.



FORM FOR APPEAL (See rule 55)

FOR OFFICIAL USE

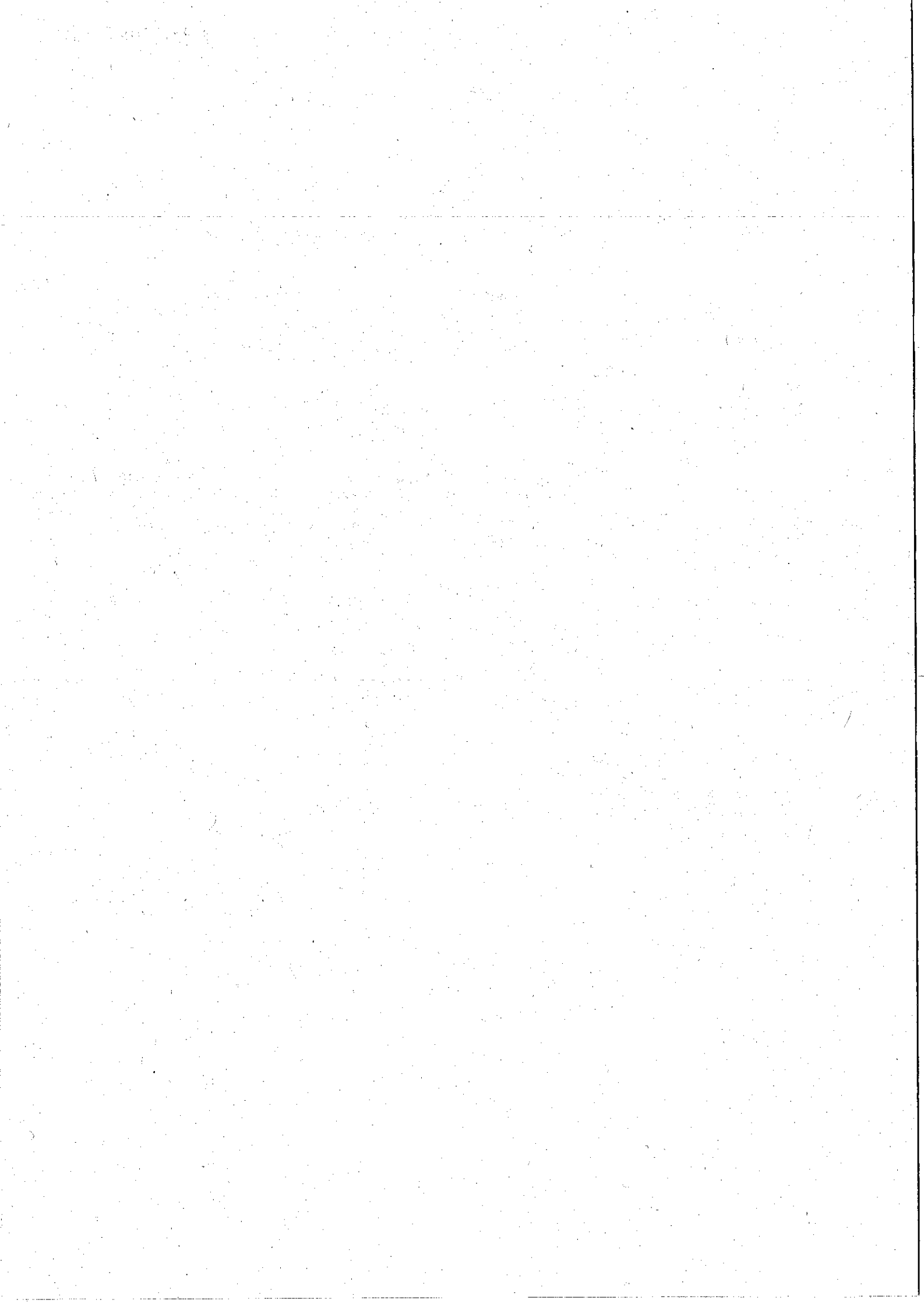
Date: 08th June, 2017

1.	Name of the Appellant	Onnsynex Ventures Pvt. Ltd.
2.	Address:	1A Ground Floor Vipul Agora, Mg Road, Gurgaon, 122002
3.	Name and address of the authority, whose decision or order is brought up in appeal	Government of India, Ministry of Commerce & Industry, Department of Commerce, Office of the Development Commissioner, Noida Special Economic Zone, Noida Dabri Road, Phase II, Noida-201305, Distt. Gautam Budh Nagar(UP)
4.	Brief of the decision against which Appeal is made	Rejection of Application Dated: 24.04.2017 for Warehousing & Trading Unit in Multi Product SEZ(NSEZ), vide letter no: 09/01/2017-PROJ/ Dated: 23.05.2017
5.	Reason as to why the decision needs review	<p>The application was made for Warehousing and Trading unit under Rule 76 of SEZ Rules, 2006 in a multi-product SEZ; However it was misinterpreted as an application of unit in FTVWZ and was considered under the terms of Rule 18(5) & Rule 5(2)(c) of SEZ rules, 2006 and hence was rejected vide letter no. 09/01/2017-Proj/</p> <p>1. [Details attached as ANNEXURE I]</p> <p>2. -----</p> <p>3. -----</p>
6.	Any other remarks	<p>Directors relevant profile/experience, LOI's/Service orders and space availability at NSEZ [Attached as ANNEXURE II]</p> <p>Signature of the Appellant: <i>Harsh Paul Singh Takkar</i></p> <p>Name in Block Letters: HARSH PAUL SINGH TAKKAR</p> <p>Designation: DIRECTOR</p> <p>Tel. No.: +91 99990 69685</p> <p>E-mail Address: ONNSYNEX@GMAIL.COM</p> <p>Fax: -----</p>

Place: GURGAON.....
Date: 08th JUNE, 2017

Documents to be enclosed with the appeal:

1. Copy of the decision/rejection letter
- Demand Draft of Rs. 2,500/- in favour of Pay and Accounts Officer, Department of Commerce, New Delhi.



FORM-J

FORM FOR APPEAL

[Refer rule 55]

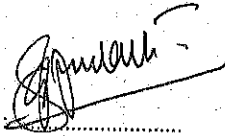
FOR OFFICIAL USE

Date.....

1. Name of the Appellant : M/s. sujan oil & gas infra logistics.
2. Address : Plot No. 39/50, Sector -01, Kandla Special Economic Zone, Gandhidham - 370 230.
3. Name and address of the authority, whose decision or order is brought up in appeal : Joint Development Commissioner, Office of the Development Commissioner, Kandla Special Economic Zone, Ministry of Commerce & Industry, Gandhidham - Kutch - 370 230.
4. Brief of the decision against which Appeal is made : A proposal for Broad Banding to include warehousing of fertilizer in Existing LOA No. KASEZ/1A/23/2009-10/0374 dated 22.10.2009. It was informed to Committee that on behalf of our client, we intend to warehouse the imported fertilizers including urea which will be further exported to Gulf countries as per instructions of clients. It was further stated that import of urea attracts State Trading Enterprises condition.

Therefore, the Committee after due deliberations decided to reject our proposal as fertilizers are very sensitive items and also its import is possible only through State Trading Enterprise.

5. Reason as to why the decision needs review : Statement of facts attached as annexure I
6. Any other remarks : We have received the order dated 11.04.2017 on 16.04.2017 at our unit.

Signature of appellant : 

Name in Block Letters : Gopal T. Sujan

Designation : Partner

Place: Gandhidham

Tel. No. : 02836 220407

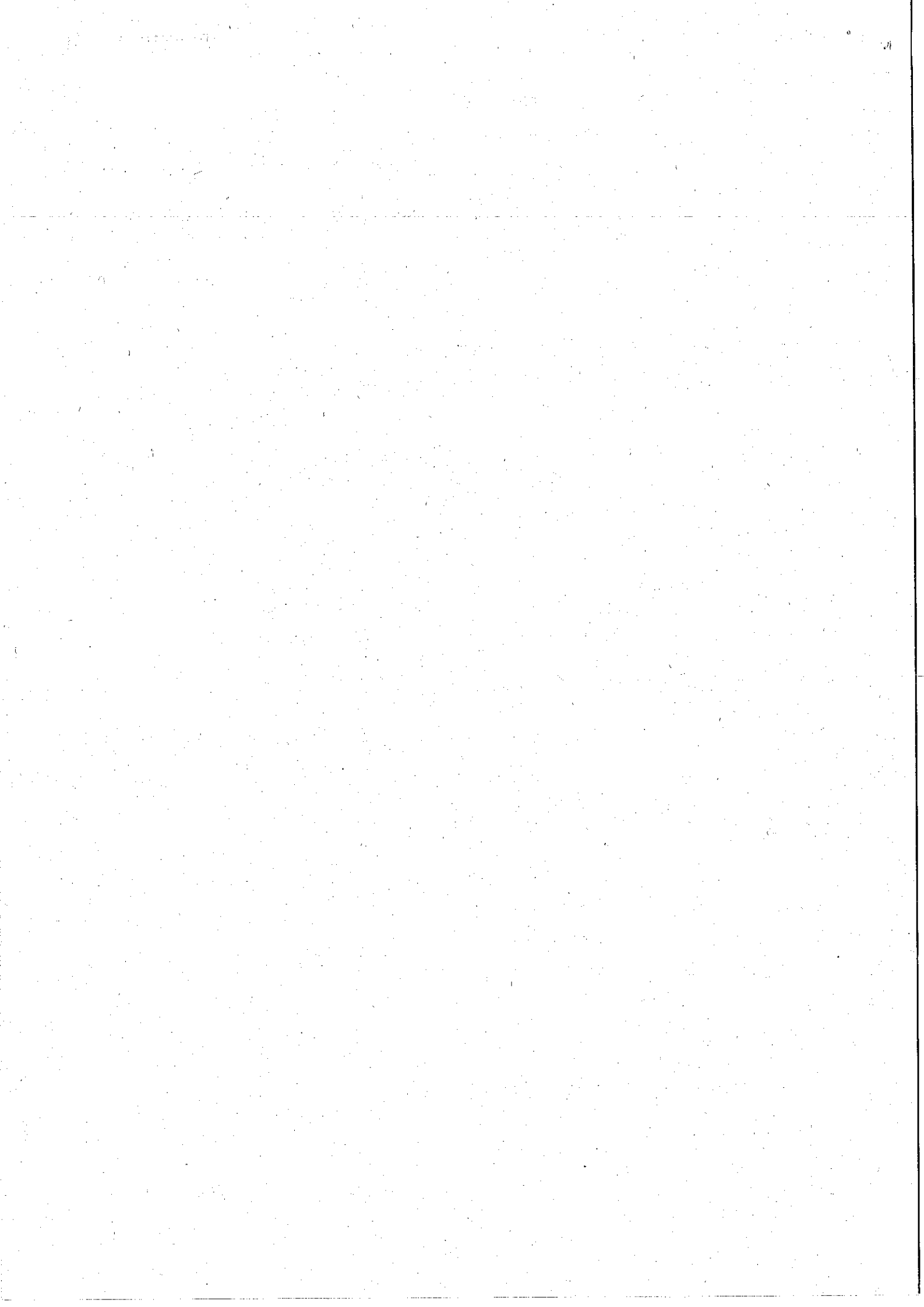
Date: 12.05.2017

E-mail Address : gopal@actshlp.com; info@actship.com

Fax : 02836 238864.

Documents to be enclosed with the appeal:

1. Copy of the decision/rejection letter.
2. Demand Draft No. 707730 dated 12.05.2017 for Rs. 2,500/- in favour of Pay and Accounts Officer, Department of Commerce, New Delhi.



551

STATEMENT OF FACTS

ANNEXURE 1

1. The Appellant, M/s. sujan oil & gas infra logistics, KASEZ an approved unit vide Letter of Approval No. KASEZ/1A/023/2009-10 dated 22.10.2009 for warehousing activity of Oil exploration activity.
2. The Appellant requested vide an application dated 04th March, 2017 indicating proposal for Broad Banding to include imported fertilizers in bulk and to repack the same into small bags of 5 kgs, 10 kgs, 15 kgs, 20kgs and 25 kgs and even 50 kgs bags for export to gulf countries. Since in many gulf countries and even in developed countries, there is requirement of fertilizers in small quantity for gardening / kitchen gardening which is not available in many gulf countries.
3. Fertilisers fall under chapter 31 of Customs Tariff Act, 1975. All items falling under this chapter is freely importable except UREA falling under chapter heading 3102 10 00, import of UREA is canalised and allowed through "State Trading Enterprise, i.e. MMTC and Indian Potash Limited subject to para 2.11 of Foreign Trade Policy".

However, for export, all the items are restricted and/or require license. In this connection, instruction no. 47 dated 04.03.2010 issued from file no. C-4/1/2010-SEZ, issued by Ministry of Commerce and Industry, which specifies that permission / approval can be accorded by the BOA and accordingly, appellant requested to grant permission / approval through BOA.
4. The Appellant requested for the permission for broad banding for import of fertilizers in bulk including UREA for export, after repacking in smaller packets.
5. Approval committee has erred in considering that fertilizers can be imported only through State Trading Enterprises. However, the fact is that all the fertilizers are importable freely except UREA, which can be imported only through STATE TRADING ENTERPRISE. As per the instruction no. 47 dated 04.03.2010 issued from file no. C-4/1/2010-SEZ, issued by Ministry of Commerce and Industry, clarifies that any SEZ unit can import prohibited items for exports. However, only condition is that each such case shall be placed before BOA, so that views of DGFT and DOR can be taken before taking the decision.
6. The approval committee erred in terming the item as sensitive, as fertilizer is no where termed as a sensitive item. Even if it is considered as a sensitive item for the sake of argument, not being admitted, the intelligence wing of the customs such as Special Intelligence and Investigation Bureau (SIIB) and Directorate of Revenue Intelligence can detect if any nefarious activities are carried out by the unit. The goods/fertilizers will be arriving at the port of importation and from there it will be transported to the appellants unit at KASEZ and once the cargo is completely arrived at the appellants unit at KASEZ, the same can be tallied with the bill of entry quantity, so that the import accounting will be done. As regards to Exports, since small quantities are going same will be exported in containers and that the containers will be sealed by the SEZ authorities and as such the whole transaction, there is no scope for diversion of goods.

The Government's policy of "Ease of doing business" is basically "TRUST BASED" approach and if this approach is missing then the whole the concept of "Ease of doing Business" is defeated. Therefore, terming the import and export of fertilizers from the KASEZ as sensitive item is absolutely bad in the eyes of law especially when there is no evidence to show that any SEZ units in any of the SEZ in India committed any offence in dealing with import and export of fertilizers.

7. If the permission is granted, Government of India will earn valuable foreign exchange due to exports of fertilizer to various Gulf countries with value addition.

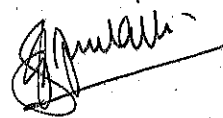
PRAYER

In the above facts and circumstances, the Appellant prays that:-

- (i) The impugned letter/order dated 11.04.2017, issued by Joint Development Commissioner, Kandla Special Economic Zone, be set aside; and
- (ii) Appeal be allowed with consequential reliefs to the appellant.

The Appellant craves leave to add, alter and or amend the grounds of the appeal at or before the time of hearing.

The Appellant prays that a Personal Hearing be granted in order to explain their case in detail.



SIGNATURE OF THE APPELLANT

