

No. K-43016/11/2026-SEZ
Government of India
Ministry of Commerce and Industry
Department of Commerce
(SEZ Section)

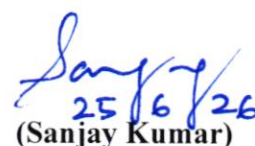
Vanijya Bhawan, New Delhi
Dated the 25th June, 2026

OFFICE MEMORANDUM

Subject: 140th Meeting of the Board of Approval on Special Economic Zones (SEZs) held on 15th June, 2026– Reg.

Please find enclosed herewith Minutes of the 140th meeting of the Board of Approval for SEZs held on 15th June, 2026 for information and necessary action.

2. The Development Commissioners are requested to take urgent necessary action, on the directions of BoA.


25/6/26
(Sanjay Kumar)

Under Secretary to the Government of India
Tel: 011-23039721
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To

1. Central Board of Excise and Customs, Member (Customs), Department of Revenue, 4th Floor, Kartavya Bhawan – I, New Delhi - 110001
2. Central Board of Direct Taxes, Member (IT), Department of Revenue, 4th Floor, Kartavya Bhawan – I, New Delhi - 110001
3. Joint Secretary, Ministry of Finance, Department of Financial Services, Banking Division, Jeevan Deep Building, New Delhi (Fax: 23344462/23366797).
4. Joint Secretary, Department of Promotion of Industry and Internal Trade (DPIIT), Udyog Bhawan, New Delhi.
5. Joint Secretary, Ministry of Shipping, Transport Bhawan, New Delhi.
6. Joint Secretary (E), Ministry of Petroleum and Natural Gas, Shastri Bhawan, New Delhi
7. Joint Secretary, Ministry of Agriculture, Plant Protection, Krishi Bhawan, New Delhi.
8. Ministry of Science and Technology, Sc 'G' & Head (TDT), Technology Bhavan, Mehrauli Road, New Delhi. (Telefax: 26862512)
9. Joint Secretary, Department of Biotechnology, Ministry of Science and Technology, 7th Floor, Block 2, CGO Complex, Lodhi Road, New Delhi - 110 003.
10. 10. Additional Secretary and Development Commissioner (Micro, Small and Medium Enterprises Scale Industry), Room No. 701, Nirman Bhavan, New Delhi
11. Joint Secretary (IS-I), Ministry of Home Affairs, Kartavya Bhavan-03, Janpath, New Delhi - 110001

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12. Ministry of Defence, Joint Secretary (C&W), 6th Floor, Kartavya Bhavan-2, New Delhi - 110001
13. Joint Secretary, Ministry of Environment and Forests, Pariyavaran Bhavan, CGO Complex, New Delhi - 110003 (Fax: 24363577)
14. Joint Secretary & Legislative Counsel, Legislative Department, M/o Law & Justice, A-Wing, Shastri Bhavan, New Delhi. (Tel: 23387095).
15. Department of Legal Affairs (Shri Hemant Kumar, Assistant Legal Adviser), M/o Law & Justice, New Delhi.
16. Secretary, Department of Chemicals & Petrochemicals, Shastri Bhawan, New Delhi
17. Joint Secretary, Ministry of Overseas Indian Affairs, Akbar Bhawan, Chanakyapuri, New Delhi.
18. Chief Planner, Department of Urban Affairs, Town Country Planning Organisation, Vikas Bhavan (E-Block), I.P. Estate, New Delhi. (Fax: 23073678/23379197)
19. Director General, Director General of Foreign Trade, Department of Commerce, Udyog Bhavan, New Delhi.
20. Director General, Export Promotion Council for EOUs/SEZs, 8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi - 110 001 (Fax: 223329770)
21. Dr. Rupa Chanda, Professor, Indian Institute of Management, Bangalore, Bennerghata Road, Bangalore, Karnataka
22. Development Commissioner, Noida Special Economic Zone, Noida.
23. Development Commissioner, Kandla Special Economic Zone, Gandhidham.
24. Development Commissioner, Falta Special Economic Zone, Kolkata.
25. Development Commissioner, SEEPZ Special Economic Zone, Mumbai.
26. Development Commissioner, Madras Special Economic Zone, Chennai
27. Development Commissioner, Visakhapatnam Special Economic Zone, Visakhapatnam
28. Development Commissioner, Cochin Special Economic Zone, Cochin.
29. Development Commissioner, Indore Special Economic Zone, Indore.
30. Development Commissioner, Mundra Special Economic Zone, 4th Floor, C Wing, Port Users Building, Mundra (Kutch) Gujarat.
31. Development Commissioner, Dahej Special Economic Zone, Fadia Chambers, Ashram Road, Ahmedabad, Gujarat
32. Development Commissioner, Navi Mumbai Special Economic Zone, SEEPZ Service Center, Central Road, Andheri (East), Mumbai - 400 096
33. Development Commissioner, Sterling Special Economic Zone, Sandesara Estate, Atladra Padra Road, Vadodara - 390012
34. Development Commissioner, Andhra Pradesh Special Economic Zone, Udyog Bhawan, 9th Floor, Siripuram, Visakhapatnam - 3
35. Development Commissioner, Reliance Jamnagar Special Economic Zone, Jamnagar, Gujarat
36. Administrator (IFSCA) International Financial Services Centres Authority, 2nd & 3rd Floor, PRAGYA Tower, Block 15, Zone 1, Road 1C, GIFT SEZ, GIFT City, Gandhinagar, Gujarat
37. Development Commissioner, Surat Special Economic Zone, Surat, Gujarat
38. Development Commissioner, Mihan Special Economic Zone, Nagpur, Maharashtra
39. Development Commissioner, Sricity Special Economic Zone, Andhra Pradesh.
40. Development Commissioner, Mangalore Special Economic Zone, Mangalore.
41. Government of Andhra Pradesh, Principal Secretary and CIP, Industries and Commerce Department, A.P. Secretariat, Hyderabad - 500022. (Fax: 040-23452895).

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42. Government of Telangana, Special Chief Secretary, Industries and Commerce Department, Telangana Secretariat Khairatabad, Hyderabad, Telangana.
43. Government of Karnataka, Principal Secretary, Commerce and Industry Department, Vikas Saudha, Bangalore – 560001. (Fax: 080-22259870)
44. Government of Maharashtra, Principal Secretary (Industries), Energy and Labour Department, Mumbai – 400 032.
45. Government of Gujarat, Principal Secretary, Industries and Mines Department Sardar Patel Bhawan, Block No. 5, 3rd Floor, Gandhinagar – 382010 (Fax: 079-23250844).
46. Government of West Bengal, Principal Secretary, (Commerce and Industry), IP Branch (4th Floor), SEZ Section, 4, Abanindranath Tagore Sarani (Camac Street) Kolkata – 700 016
47. Government of Tamil Nadu, Principal Secretary (Industries), Fort St. George, Chennai – 600009 (Fax: 044-25370822).
48. Government of Kerala, Principal Secretary (Industries), Government Secretariat, Trivandrum – 695001 (Fax: 0471-2333017).
49. Government of Haryana, Financial Commissioner and Principal Secretary), Department of Industries, Haryana Civil Secretariat, Chandigarh (Fax: 0172-2740526).
50. Government of Rajasthan, Principal Secretary (Industries), Secretariat Campus, Bhagwan Das Road, Jaipur – 302005 (0141-2227788).
51. Government of Uttar Pradesh, Principal Secretary, (Industries), Lal Bahadur Shastri Bhawan, Lucknow – 226001 (Fax: 0522-2238255).
52. Government of Punjab, Principal Secretary Department of Industry & Commerce Udyog Bhawan), Sector -17, Chandigarh- 160017.
53. Government of Puducherry, Secretary, Department of Industries, Chief Secretariat, Puducherry.
54. Government of Odisha, Principal Secretary (Industries), Odisha Secretariat, Bhubaneswar – 751001 (Fax: 0671-536819/2406299).
55. Government of Madhya Pradesh, Chief Secretary, (Commerce and Industry), Vallabh Bhavan, Bhopal (Fax: 0755-2559974)
56. Government of Uttarakhand, Principal Secretary, (Industries), No. 4, Subhash Road, Secretariat, Dehradun, Uttarakhand
57. Government of Jharkhand (Secretary), Department of Industries Nepal House, Doranda, Ranchi – 834002.
58. Union Territory of Daman and Diu and Dadra Nagar Haveli, Secretary (Industries), Department of Industries, Secretariat, Moti Daman – 396220 (Fax: 0260-2230775).
59. Government of Nagaland, Principal Secretary, Department of Industries and Commerce), Kohima, Nagaland.
60. Government of Chattishgarh, Commissioner-cum-Secretary Industries, Directorate of Industries, LIC Building Campus, 2nd Floor, Pandri, Raipur, Chhattisgarh.

Copy to:- PSO to CS / PPS to AS(AB) / PS to JS (VA)/ Sr.PPS to Dir (GP).

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Minutes for the 140th meeting of the Board of Approval for Special Economic Zones (SEZs) held on 15th June, 2026

The One Hundred and Forty (140th) meeting of the Board of Approval (BoA) for Special Economic Zones (SEZs) was held on 15th June, 2026, through hybrid mode. The list of participants is at **Annexure-I**.

The item-wise decisions taken by the Board are as below: -

Agenda Item No. 140.1:

Ratification of the minutes of the 139th meeting of the Board of Approval for Special Economic Zones (SEZs) held on 11th May, 2026.

The Board ratified the minutes of the 139th meeting of the BoA for SEZs held on 11th May, 2026.

Agenda Item No. 140.2:

Request for extension of LoA of SEZ Unit [05 proposals – 140.2(i)- 140.2(v)]

140.2(i) Request of M/s. Sandhill Aviation IFSC Private Limited, GIFT-Multi Services-SEZ, Gandhinagar for extension of LoA beyond 3rd Year onwards upto 19.03.2027.

The Administrator, IFSCA, informed the Board that the Letter of Approval (LoA) was issued to M/s. Sandhill Aviation IFSC Private Limited on 20.09.2021 and it was valid up to 19.03.2026. The unit did not commence operations during the validity period and submitted an application for extension of the LoA on 17.03.2026, prior to its expiry. The Administrator further informed that the company had purchased an aircraft in June 2023. However, the commencement of business was delayed due to certain technical advisories issued by DGCA. Subsequently, DGCA cleared the aircraft for operations in India, subject to replacement of its engine. The company has also entered into an arrangement with Redbird Flight Training Organization, a DGCA-approved Flight Training Organization (FTO).

The Administrator informed that the unit has submitted that delays in obtaining local acquisition permission and the Certificate of Registration from DGCA prevented the aircraft from being brought into an airworthy condition within the required timeframe. As a result, the aircraft could not be ferried to Ahmedabad Airport and thereafter to GIFT City for customs clearance. The company has now completed the necessary preparations for commencement of operations and has infused capital of USD 200,000 into its IFSC unit. The Administrator, IFSCA has also recommended the proposal for extension of the LoA. The

Board was also apprised that the unit is looking forward to commence operations shortly and an extension upto December, 2026 would suffice.

In this regard, DGEP observed that the validity of the LoA expired on 19.03.2026 and stated that the legal tenability of granting an extension may be examined in light of Rule 19(5) of the SEZ Rules, 2006. The Administrator, IFSCA, clarified that the company had applied for extension of the LoA on 17.03.2026, before the expiry of its validity. However, due to procedural formalities at IFSCA and the time required for completion of necessary checks and examinations, the proposal could only be forwarded subsequently for consideration by the Board of Approval.

Accordingly, the Board being satisfied that it is necessary and expedient in pursuance to third proviso to Rule 19(4) of SEZ Rules, 2006, **granted** extension of validity of LoA for a upto 19.12.2026.

140.2(ii) Request of M/s. Soni Polymers Pvt. Ltd. MIHAN SEZ, Nagpur for extension of LoA for a period of two years i.e. 02.08.2024 to 01.01.08.2026

DC, MIHAN SEZ, informed the Board that the Letter of Approval (LoA) was issued to M/s. Soni Polymers Pvt. Ltd., a unit in MIHAN SEZ, on 02.08.2021 and it was valid up to 01.08.2024. The unit did not commence operations within the validity period of the LoA. However, as per the Chartered Engineer's Certificate submitted by the unit, the construction activity has since been completed and the facility is ready for commencement of operations.

The DC further informed that during a routine compliance review undertaken in 2025, it was observed that the unit had not applied for extension of the LoA beyond its validity period. Thereafter, the unit submitted an application for extension of the LoA through the SEZ Online portal on 29.11.2025. It was further informed that, vide its letter dated 20.03.2026, the unit submitted photographs evidencing completion of the project and stated that it had secured export orders from countries in the Middle East, including Saudi Arabia and Iran. However, these orders were subsequently cancelled due to the prevailing geopolitical situation and war-related disruptions. The unit also submitted that procurement and import of capital goods may take additional time owing to logistical and trade related issues arising from the conflict. The DC, MIHAN SEZ, recommended the proposal for extension of the LoA.

In this regard, DGEP observed that the validity of the LoA had expired on 01.08.2024 and stated that the legal tenability of granting an extension may require examination in light of Rule 19(5) of the SEZ Rules, 2006. In response, the DC, MIHAN SEZ, submitted that the delay in filing the application for extension of LoA was due to an oversight on the part of the unit, which failed to apply for renewal before the expiry of the LoA. However, the construction of the unit has been completed and substantial investment has already been

made in the project. The DC accordingly requested that the case may be considered as one involving regularisation of the intervening period and grant of extension thereafter.

The Board noted that Section 10(10) of the SEZ Act, 2005 provides that the Board may, in order to promote exports, protect the interests of units, or in the public interest, issue such directions or formulate such schemes as it may consider necessary for the operation of Special Economic Zones. Accordingly, the Board observed that there are precedents where delays in renewal of LoAs had been regularised in order to facilitate commencement of operations by units that had already made substantial investments.

However, in the instant case, the Board, also observed that the details of investments and progress made are not mentioned in the proposal. Therefore, after deliberations, the Board directed the DC, MIHAN SEZ, to submit a clearly articulated proposal bringing out the details of the total investment proposed in the project, the investment made so far, the incremental investment made since the last extension of the LoA, and the commitments for future progress and investment. Accordingly, the Board **deferred** the proposal for next meeting of Board of Approval.

140.2(iii) Request of M/s. Padmavati Industries, a unit of Mahindra World City (Jaipur) Limited, Multi-Product SEZ, Jaipur for extension of Letter of Approval (LOA) for a period upto 25.09.2026.

DC, NSEZ, informed the Board that the Letter of Approval (LoA) of the unit was valid up to 25.03.2026. The unit, however, submitted its application for extension of the LoA after the expiry of its validity period. The DC further informed that the unit had submitted a Chartered Engineer's Certificate dated 09.03.2026 certifying that the factory building had been completed in all respects. It was also submitted that the unit could not commence production due to the ongoing conflict in the Middle East, which adversely affected the procurement of machinery and raw materials required for commencement of operations.

In this regard, DGEP observed that the validity of the LoA had expired and stated that the legal tenability of granting an extension may need to be examined in light of Rule 19(5) of the SEZ Rules, 2006.

Responding to the observation, the DC, NSEZ, informed the Board that the unit had submitted reasons for the delayed filing of the application for renewal of the LoA. The unit stated that one of the partners was unable to complete the necessary formalities as his father-in-law had been hospitalized for an extended period, requiring his personal attention. The DC, NSEZ, further submitted that the construction of the unit had been completed, as evidenced by the Chartered Engineer's Certificate, therefore, recommended the proposal for extension of the LoA.

The Board took note of above, reiterated its view of extension of LoA of unit and considered that substantial investment has been made in the unit. Accordingly, after consideration of the reasons for delay, completion of construction activity indicated in the CE Certificate, and submission mentioned above, the Board being satisfied that it is necessary and expedient in pursuance to extant provisions of SEZ Act/ Rules, including third proviso to Rule 19(4) of SEZ Rules, 2006, **granted** extension of validity of LoA for a further period of six month, from 26.03.2026 to 25.09.2026. The Board further **directed** DC, NSEZ to closely monitor the progress of the project.

140.2(iv) Request of M/s. Easy Raw Materials Private Limited (Manufacturing) located at JNPA-SEZ for 3rd extension of LOA upto 24.05.2027.

DC, SEEPZ SEZ, informed the Board that the Letter of Approval (LoA) issued to M/s. Easy Raw Materials Private Limited (Manufacturing), located in JNPA-SEZ on 25.05.2023 was valid up to 24.05.2026. The unit had applied for extension of the LoA on 15.04.2026, prior to its expiry. The DC further informed that the unit has not yet completed the construction of its project and the physical progress remains at an initial stage. Accordingly, the unit has not achieved the prescribed level of completion of construction. However, the unit has taken effective steps towards implementation of the project and has already made investments in the proposed undertaking.

It was further informed that the Developer, JNPA-SEZ, has conveyed its no-objection to the proposal and has supported the request of the unit for extension of the LoA. The DC, SEEPZ SEZ, accordingly recommended the proposal for extension of the LoA.

In this regard, DGEP observed that the validity of the LoA had expired and stated that the legal tenability of granting an extension may need to be examined in light of Rule 19(5) of the SEZ Rules, 2006. In response, the DC, SEEPZ SEZ, clarified that the unit had submitted its application for extension on 15.04.2026, well before the expiry of the LoA on 24.05.2026. The proposal was placed before the Board after completion of the prescribed examination and processing.

The Board took note of the submissions made by the Development Commissioner, including the fact that the application for extension had been filed within the validity period of the LoA, the investments already made by the unit, and no-objection by the Developer.

Accordingly, the Board being satisfied that it is necessary and expedient in pursuance to third proviso to Rule 19(4) of SEZ Rules, 2006, **granted** extension of validity of LoA to M/s. Easy Raw Materials Private Limited (Manufacturing) for a further period of one year, i.e., upto 24.05.2027.

140.2(v) Request of M/s. Easy Raw Materials Private Limited (Trading) located at JNPA-SEZ for 3rd extension of LOA upto 25.05.2027.

DC, SEEPZ SEZ, informed the Board that the Letter of Approval (LoA) issued to M/s. Easy Raw Materials Private Limited (Trading) was valid up to 25.05.2026. The unit had applied for extension of the LoA on 15.04.2026, prior to its expiry. To assess the physical progress of the project, the Specified Officer conducted a site inspection and observed that the unit had recently commenced construction activities. It was noted that plinth-level work had been initiated at the project site. The DC further informed that the Developer, JNPA-SEZ, had stated that the unit had paid the upfront lease premium for the plot for a period of 60 years and was regularly paying the applicable service charges.

It was further informed that the Developer, JNPA-SEZ, has conveyed its no-objection to the proposal and has supported the request of the unit for extension of the LoA. The DC, SEEPZ SEZ, accordingly recommended the proposal for extension of the LoA.

In this regard, DGEP observed that the validity of the LoA had expired and stated that the legal tenability of granting an extension may need to be examined in light of Rule 19(5) of the SEZ Rules, 2006. In response, the DC, SEEPZ SEZ, clarified that the unit had submitted its application for extension on 15.04.2026, well before the expiry of the LoA on 24.05.2026. The proposal was placed before the Board after completion of the prescribed examination and processing.

The Board took note of the submissions made by the Development Commissioner, including the fact that the application for extension had been filed within the validity period of the LoA, the investments already made by the unit, and no-objection by the Developer.

Accordingly, the Board being satisfied that it is necessary and expedient in pursuance to third proviso to Rule 19(4) of SEZ Rules, 2006, **granted** extension of validity of LoA to M/s. Easy Raw Materials Private Limited (Trading) for a further period of one year, i.e., upto 25.05.2027.

Agenda Item No. 140.3:

Request for full/partial de-notification of SEZ [03 proposals - 140.3(i) – 140.3(iii)]

140.3(i) Request of M/s Kerala State Information Technology Infrastructure Limited, Developer, of KSITIL Special Economic Zone, Charthala, Alappuzha District, Kerala for partial de-notification of 1.0241 Ha of notified SEZ land area.

DC, CSEZ, informed the Board that M/s. Kerala State Information Technology Infrastructure Limited has requested partial de-notification of 1.0241 hectares of notified SEZ land for the purpose of handing over the 110 KV substation situated in the proposed de-notified area to Kerala State Electricity Board Limited (KSEBL). The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that the Developer has refunded the tax or duty benefits availed under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification.

The Board was apprised that the SEZ shall continue to remain contiguous after the proposed de-notification of 1.0241 hectares. The net area of the SEZ after de-notification would be 12.0547 hectares. Further, the total built-up area of the SEZ after de-notification would remain 22,296.54 sqm. It was also informed that the State Government has conveyed its "No Objection" to the proposal.

Explaining the reasons for seeking partial de-notification, the DC informed that the Developer had constructed a 110 KV substation over an area of 1.0241 hectares within the notified SEZ to cater to the power requirements of units operating in the SEZ. However, owing to low occupancy levels and the limited presence of units in the SEZ, the substation has remained substantially underutilised. It was further submitted that portions of the existing IT building are also lying vacant due to lower anticipated demand for space. In view of the above, the Developer has proposed to transfer the 110 KV substation to Kerala State Electricity Board Limited for its effective utilisation.

The DC, CSEZ, accordingly recommended the proposal for partial de-notification of 1.0241 hectares of land from the notified area of the SEZ.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the partial de-notification of 1.0241 Ha out of 13.0788 Ha of M/s Kerala State Information Technology Infrastructure Limited, Developer, of KSITIL Special Economic Zone, Charthala, Alappuzha District, Kerala.

140.3(ii) Request of M/s. Hyderabad Metropolitan Development Authority (earlier named as M/s. Information Technology and Communication (IT&C) Department and M/s. Hyderabad Urban Development Authority), SEZ at Sy. No. 239 & 240(P), Kokapet Village, Serilingampally Mandal, Telangana for de-notification of entire SEZ area of 47.60 Ha

DC, VSEZ, informed the Board that M/s. Hyderabad Metropolitan Development Authority (formerly M/s. Information Technology and Communications (IT&C) Department and M/s. Hyderabad Urban Development Authority) has requested full de-notification of its Special Economic Zone.

The DC informed that there are presently no operational units in the SEZ. It was certified that all terms and conditions prescribed for full de-notification have been complied with. The Specified Officer has confirmed that the Developer has not availed any tax or duty benefits under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the notified area of 47.60 hectares. Accordingly, no duty or tax liability arises on account of the proposed de-notification. The State Government has also conveyed its "No Objection" to the proposal.

The DC further informed that the Developer was granted Formal Approval on 23.10.2006. The validity of the Formal Approval expired on 22.10.2009 and the Developer has not sought any extension thereafter. The SEZ was notified on 13.06.2007. It was further submitted that Rule 5(7) of the SEZ Rules, 2006 requires construction of the prescribed built-up area within ten years from the date of notification, which has also not been achieved. The Developer has neither undertaken substantial development activities for implementation of the SEZ nor sought renewal or extension of the Formal Approval despite the lapse of approx. 19 years from the date of Notification.

The DC further apprised that total of six units were granted Letters of Approval (LoAs) in the above SEZ; however, none of the units commenced construction activities or commercial operations even after a lapse of 18 years, and all the LoAs had expired long ago. Accordingly, the expired LoAs were cancelled after following the prescribed due process. It is pertinent to mention that, out of the six cancelled LoAs, one unit, M/s Sonata Software Limited (Petitioner), has filed Writ Petition No. 4951 of 2025 challenging the Adjudication Order dated 23.12.2024 recommending to the Unit Approval Committee (UAC) the cancellation of the already expired LoA, as well as the Order dated 16.01.2025 conveying the decision of the UAC to cancel the LoA. VSEZ filed its Counter Affidavit on 29.04.2025 and the matter is presently pending before the Hon'ble High Court of Judicature at Hyderabad.

The Board was further apprised that the proposal had earlier been considered in the 131st meeting of the Board of Approval held on 28.08.2025. At that time, the Board had remanded the matter to the DC, VSEZ, with directions to obtain a legal opinion from the Central Government Standing Counsel regarding the tenability of the de-notification proposal in view of the pending writ petition and to resubmit the matter for consideration.

The DC submitted that the validity of the Developer's approvals had long since lapsed and that the conditions prescribed under Rule 5(7) of the SEZ Rules, 2006 had not been fulfilled. It was further submitted that, in view of the expiry of the Developer's approvals and the absence of any development activity, the likelihood of revival of the SEZ project was remote. The pendency of the writ petition filed by the erstwhile unit does not alter the status of the SEZ or the validity of the Developer's approvals.

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DC, VSEZ also apprised the Board that legal opinion was sought from the Deputy Solicitor General of India, Hon'ble High Court of the State of Telangana and it has been opined that since the impugned proceedings are sub judice before the Hon'ble High Court, the proposal for denotification may be considered after final orders are passed in the Writ Petition to the extent of land concerned. Further it was also advised to file the petition before the Hon'ble Court as early as possible for vacation of stay.

After detailed deliberations, the Board observed that the implications of the pending writ petition on the proposed de-notification require further legal examination. Accordingly, the Board **remanded the proposal** to the DC, VSEZ, with directions to obtain a fresh legal opinion from the Senior Central Government Standing Counsel or the Learned Solicitor General regarding the appropriate future course of action and the legal tenability of de-notification in view of the pending writ proceedings.

The Board further directed the Development Commissioner to take necessary steps for expeditious disposal of the matter before the Hon'ble High Court and file petition for vacation of stay in matter and to submit the proposal afresh along with the updated legal opinion for consideration of the Board.

140.3(iii) Request of M/s. Rudradev Infopark Private Limited, Developer for full de-notification of 12.25 Ha. of IT/ITES SEZ at Kistapur Village, Chevella Mandal, Randa Reddy District, Telangana -reg.

DC, VSEZ, informed the Board that M/s. Rudradev Infopark Private Limited has requested full de-notification of its IT/ITES SEZ admeasuring 12.25 hectares located at Kistapur Village, Chevella Mandal, Ranga Reddy District, Telangana. The DC informed that the Developer was unable to commence construction and implement the SEZ project due to various external factors, including delays in achieving financial closure. It was submitted that prospective investors and companies were reluctant to participate in the project, primarily on account of its distance from the city, which adversely affected its commercial viability. The Board was further informed that the Formal Approval granted on 26.10.2006 to the Developer had expired on 25.10.2009 and it was notified on 18.05.2007. Further, the Developer had neither sought extension of the validity of the Formal Approval nor undertaken any development activity for implementation of the SEZ despite the lapse of more than sixteen years.

The DC further certified that there are no units operating within the SEZ area proposed for de-notification and that the Developer has not availed any tax or duty benefits under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed to be de-notified.

The DC informed that remarks of the State Government letter dated 08.03.2023 had been discussed during the 139th meeting of the Board of Approval, wherein it was observed that the language of the letter of State Govt. was ambiguous and prone to future

misinterpretations and so a clarification was sought. The DC submitted that the State Government in its another letter of 25.02.2026 has conveyed that “VSEZ may take an appropriate decision, as the State Government had not recommended the proposal for notification of the said SEZ.”

The DC further apprised the Board that the Developer had not obtained any recommendation from the State Government at the time of notification of the SEZ and had not availed any benefits, concessions, or assistance from any State Government authority. It was submitted that the land comprising the SEZ was purchased directly by the Developer from private landowners following due legal procedures and remained under the Developer's ownership and possession. The State Government had no role in the acquisition or transfer of the land for SEZ purposes. Accordingly, upon de-notification, the land would continue to remain in the ownership and possession of the Developer.

The Board took note of the submissions made by the Development Commissioner, including the fact that the Formal Approval had expired long ago, no development activities had been undertaken, no units were operating in the SEZ, and no tax or duty benefits had been availed by the Developer.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** full de-notification of 12.25 Ha of M/s. Rudradev Infopark Private Limited of IT/ITES SEZ at Kistapur Village, Chevella Mandal, Randa Reddy District, Telangana. The Board further directed the DC, VSEZ, to ensure that the Developer shall furnish an undertaking to pay any differential dues, liabilities, or recoveries that may subsequently be identified or become payable on account of the de-notification by State Government.

Agenda Item No. 140.4

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [4 proposals – 140.4(i) - 140.4(iv)]

140.4(i) Request of M/s GV Techparks Private Limited (formerly M/s Tanglin Developments Limited), Developer of Global Village SEZ at Pattenagere/Mylasandra Villages, Off. Bangalore-Mysore Highway, RVCE Post, Bangalore, Karnataka State, for demarcation of SEZ Processing Built-up area (27028.80 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006.

DC, CSEZ, informed the Board that M/s. GV Techparks Private Limited, Developer of Global Village SEZ located at Bengaluru, Karnataka, has proposed demarcation of 27,028.80 sqm. of built-up processing area as Non-Processing Area (NPA) in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area.

The DC, CSEZ, accordingly recommended the proposal for demarcation of 27,028.80 sqm. of processing area built-up space as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

The Board, after deliberations, **permitted** the demarcation of the following area as Non Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building/Tower/ Block/Parcel	No. of floors	Total built-up area (in M²)
Parcel A Block B	Lower Basement+3 rd , 5 th to 7 th Floors + Terrace	18092.00
Parcel C Block F	Ground+1 st Floor + Terrace	8936.80
Total		27028.80

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

140.4(ii) Request of M/s Information Technology Park Limited, Developer at Sadaramangala-Pattandur Agrahara, International Tech Park, Whitefield Road, Bangalore, Karnataka State, for demarcation of SEZ Processing Built-up area (45295.40 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 -reg

DC, CSEZ, informed the Board that M/s. Information Technology Park Limited, Developer of the SEZ located at Bengaluru, Karnataka, has proposed demarcation of 45,295.40 sqm. of built-up processing area as Non-Processing Area (NPA) in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that the duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area

have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area.

The DC, CSEZ, accordingly recommended the proposal for demarcation of 45,295.40 sqm. of built-up area processing area as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

The Board, after deliberations, **permitted** the demarcation of the following area as Non-Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building/Tower/ Block/Parcel	No. of floors	Total built-up area (in M²)
Victor Building	Lower Basement + Upper Basement+ Ground +8 th to 13 th Floors + Terrace	45295.40
Total		45,295.40

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

140.4(iii) Request of M/s Manyata Promoters Private Limited, Developer at Villages Rachenahalli, Nagavara and Tanisandra, Bangalore District, Karnataka State, for demarcation of SEZ Processing Built-up area (37,468 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 -reg.

The DC, CSEZ, informed the Board that M/s Manyata Promoters Private Limited, Developer at Bangalore District, Karnataka, has proposed demarcation of 37,468 sqm. of built-up processing area as Non-Processing Area (NPA).

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that the duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area.

The DC, CSEZ, accordingly recommended the proposal for demarcation of 37,468 sqm. of built-up area from the processing area as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

The Board, after deliberations, **permitted** the demarcation of the following area as Non Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building /Tower / Block/ Plot No.	No. of floors	Total built-up area (in M²)
Block -C4 (Annex Building A)	Ground Floor	2972
Block C4 (Annex Building B)	Terrace	6967
Block - D4	1 st Floor	4831
Block G3	Ground Floor	1934
	1 st Floor	2409
	4 th Floor	3112
	5 th Floor	3112
	6 th Floor	3112
Block -G4	Ground Floor	2502
	1 st Floor	3405
Total		37,468

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

140.4(iv) Request of M/s Arliga Ecoworld Business Parks Private Limited, Developer at Devarabeesanahalli and Bhoganahalli Villages of Varthur Hobli, Bangalore, Karnataka State, for demarcation of SEZ Processing Built-up area (18522.23 sq.mtr.) as Non-Processing Area in terms of Rule 11 B of SEZ Rules, 2006 - reg.

The DC, CSEZ, informed the Board that M/s Arliga Ecoworld Business Parks Private Limited, Developer at Bangalore, Karnataka, has proposed demarcation of 18522.23 sqm. of built-up processing area as Non-Processing Area (NPA) in terms of Rule 11B of the SEZ Rules, 2006.

The DC further informed that the Developer has submitted all requisite documents in support of the proposal. It was also confirmed that the duty benefits and tax exemptions availed in respect of the built-up area proposed to be demarcated as Non-Processing Area

have been fully repaid by the Developer. The Specified Officer has accordingly issued a No Dues Certificate in respect of the said built-up area.

The DC, CSEZ, accordingly recommended the proposal for demarcation of 18522.23 sqm. of built-up area from the processing area as Non-Processing Area under Rule 11B of the SEZ Rules, 2006.

The Board, after deliberations, **permitted** the demarcation of the following area as Non Processing Area in terms of Rule 11B of SEZ Rules, 2006: -

Building/Tower/Block/Parcel	No. of floors	Total built-up area (in sq.mtr)
Building 1AB	Ground Floor	2315.15
Building 2	Ground Floor	2355.49
Building 2	4 th Floor	2355.49
Building 2	Terrace	159.78
Building 5B	4 th Floor	5849.59
Building 5B	5 th Floor	5486.73
Total		18522.23

In addition to above, the Board stated that the responsibility to ensure that all the extant provisions relating to demarcation of processing area to non-processing area are implemented in letter and spirit, lies with the concerned DC. Further, the DC concerned shall also ensure that all the applicable duty benefits have been calculated in toto and the same has been fully repaid.

Agenda Item No. 140.5:

Request for cancellation of Co-Developer status – [1 proposal- 140.5(i)]

140.5(i) Request for cancellation of Co-Developer status - M/s Cowrks India Private Limited, Co-Developer in Arliga Ecoworld Business Park Private Limited (formerly Arliga Ecoworld Infrastructure Private Limited) SEZ, Bangalore.

The DC, CSEZ informed the Board that M/s Cowrks India Private Limited was issued Letter of Approval on 20th December 2024 as a Co-Developer for providing Managed Service provider related to: (i) end-to-end management of flexible workspaces, including design, development, operations, sales & marketing, leasing and onboarding of new and existing tenants (ii) provision of mobile application for users of development area including technology solutions geared at enhancing tenant engagement & management of amenities,

over an area of 10.415 Ha at SEZ developed by M/s Arliga Ecoworld Business Park Private Limited at Bangalore, Karnataka.

Now, it has requested for cancellation of Co-Developer status as due to absence of clients and business activity, they have not generated revenue for the said period. Further, DC was also informed that Developer i.e. M/s Arliga Ecoworld Business Park Private Limited has provided its "No Objection Certificate" for cancellation of Co-Developer status and Specified officer has also issued No Dues Certificate for the proposal

Accordingly, the Board, after deliberations, **approved** the proposal for cancellation of Co-Developer status of M/s Cowrks India Private Limited in the SEZ developed by M/s. Arliga Ecoworld Business Park Private Limited at Bangalore, Karnataka.

Agenda item No. 140.6

Miscellaneous [1 proposal – 140.6(i)]

140.6(i) Request of M/S. Larsen & Toubro Limited, a Unit in L&T Shipbuilding SEZ, Kattupalli village, Ponneri Taluk, Tiruvallur District, seeking permission for procurement of a restricted items from DTA under Rule 27(2) of SEZ Rules 2006.

DC, MEPZ, informed the Board that M/s. Larsen & Toubro Limited, a unit in L&T Shipbuilding SEZ located at Kattupalli Village, Ponneri Taluk, Tiruvallur District, has requested permission for procurement of restricted items, namely AK-630 Guns (HSN 9301), from a Domestic Tariff Area (DTA) supplier, M/s. Advanced Weapons and Equipment India Limited (AWEIL), a Government of India enterprise.

The DC further informed that the said three guns, having an estimated value of approximately Rs. 92 crore, are required for the development of three vessels for the Indian Navy for cadet training purposes. It was also submitted that prior approval of the Board of Approval (BoA) is required for procurement of the said restricted item from DTA by the SEZ unit in terms of Instruction No. 47 dated 04.03.2010, para (iii), read with Rule 27(2) of the SEZ Rules, 2006.

Accordingly, the Board, after deliberations, **approved** the proposal subject to concurrence of the Department of Defence Production. On receipt of same, the letter granting approval to M/s Larsen & Toubro Limited for procurement of restricted items, namely AK-630 Guns (HSN 9301) [3 in nos.], from a Domestic Tariff Area (DTA) supplier, M/s. Advanced Weapons and Equipment India Limited (AWEIL), shall be issued.



Agenda item No. 140.7

Appeal [2 case: 140.7(i) – 140.7(ii)]

140.7(i) Appeal filed under section 15(4) of SEZ Act, 2005 and Rule 56(2) of SEZ Rules, 2006 by Resolution Professional of M/s Arshiya Limited against decision of Unit Approval Committee, SEEPZ-SEZ - reg.

The appeal was filed under Section 15(4) of SEZ Act 2005 read with Rule 56(2) of the Special Economic Zones Rules, 2006 by Shri Pankaj Mahajan, Resolution Professional of M/s Arshiya Limited, challenging the decision of the Unit Approval Committee (UAC), SEEPZ-SEZ, whereby the proposal (Agenda Item No. 4) of M/s Swiftlog Shipping Services Private Limited for setting up a new unit in the Arshiya Free Trade Warehousing Zone (FTWZ) at Panvel, Raigad, Maharashtra, was rejected in 170th meeting of Approval Committee held for Arshiya FTWZ, held on 22.01.2026 and communicated to the appellant on 03.02.2026.

The total notified area of the SEZ is 57.898 hectares, out of which approximately 30.625 hectares has been developed and put to use for authorized operations, while the remaining 27.105 hectares is presently vacant and earmarked for future development. It is further noted that M/s Ascendas Panvel FTWZ Private Limited has been approved as a Co-Developer within the said SEZ vide approval dated 05.12.2016 for provision of infrastructure facilities.

M/s Arshiya Limited is presently undergoing Corporate Insolvency Resolution Process (CIRP) pursuant to order dated 23.04.2024 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench, and the affairs of the Developer are being managed by the Resolution Professional.

Aggrieved by the aforesaid decision of UAC, Resolution Professional of M/s Arshiya Limited (the appellant) filed the present appeal before the Board of Approval after a delay of 13 days beyond the period of limitation of 30 days from the date of communication of the impugned order.

In this regard, submission made by DC, SEEPZ-SEZ is as follows:

- The appeal has been filed by the Resolution Professional of M/s Arshiya Limited against the decision of the UAC rejecting the proposal of M/s Swiftlog Shipping Services Pvt. Ltd. for setting up a unit in Arshiya FTWZ, Panvel.
- The UAC rejected the proposal as the proposed open/container yard area is a common/shared area and was not shown to be clearly demarcated or under the



exclusive possession and control of the proposed unit, as required under the SEZ framework.

- No documentary evidence was submitted to establish exclusive possession, demarcation or operational control over the proposed area. Accordingly, the proposal was found not to be in conformity with Rules 17 and 18 of the SEZ Rules, 2006.
- The Co-developer, M/s Ascendas Panvel FTWZ Pvt. Ltd., objected to the proposal on the ground that it had neither been consulted nor had consented to the proposed use of common areas/shared infrastructure. The Co-developer has also not been impleaded as a party in the present appeal.
- SEEPZ has submitted that approval of a unit in a common/shared area with disputed rights and control may lead to operational and legal issues and is not envisaged under the SEZ framework.
- It has further been submitted that while M/s Arshiya Limited is under CIRP, the objective of value maximisation cannot override the statutory provisions of the SEZ Act, 2005 and SEZ Rules, 2006. Similar contentions raised before the Hon'ble NCLT were also not accepted.
- SEEPZ has stated that the deficiencies identified by the UAC, namely lack of demarcation, absence of exclusive possession/control and unresolved objections of the Co-developer, remain unaddressed in the appeal. Accordingly, the appeal does not merit acceptance and may be rejected.

The appellant appeared, virtually, before the Board and made following submissions:

- The Appellant has contended that the UAC misinterpreted Rules 17 and 18 of the SEZ Rules, 2006. It has been submitted that the proposal fulfilled the requirements under Rule 17 and that Rule 18(2) contemplates execution of a sub-lease only after grant of approval. Therefore, insistence on exclusive possession and control prior to approval is not justified.
- It was submitted that issues relating to demarcation of the proposed area are procedural and curable in nature and could have been addressed through conditional approval subject to submission of site plans, boundary marking and execution of the sub-lease agreement.
- The Appellant has further submitted that there is no prohibition under the SEZ Act or Rules against container yard/open yard based storage activities and that absence of precedent cannot be a ground for rejection of an otherwise permissible activity.
- It was contended that the objections raised by the Co-developer relate to contractual issues between the Developer and the Co-developer and should not affect

consideration of the unit approval proposal, which is required to be examined independently under the provisions of the SEZ Act and Rules.

- The Appellant has stated that the proposed unit would contribute to export promotion, employment generation and positive NFE and that rejection of the proposal on the ground of demarcation is disproportionate and contrary to the objectives of the SEZ framework.
- It was also submitted that the proposal did not suffer from any statutory disqualification such as ineligibility of the applicant, prohibited activities or failure to meet NFE requirements, and therefore the rejection is based only on demarcation issues, absence of precedent and objections raised by the Co-developer.
- The Appellant has prayed that the order of rejection passed by the Unit Approval Committee be set aside, and that approval be granted for establishment of the proposed warehousing unit within Arshiya FTWZ-SEZ, Panvel. In the alternative, the Appellant has requested that the matter be remanded to the Approval Committee for fresh consideration, subject to appropriate conditions, modifications or clarifications regarding demarcation of the area and execution of lease/sub-lease under Rule 18(2) of the SEZ Rules, 2006. The Appellant has further prayed for any other order deemed fit in the interest of justice.

The Board made following observations:

- i. Rule 17 of the SEZ Rules, 2006 requires that an application for seeking permission for setting up of a Unit must be accompanied with allotment of land/ industrial sheds in the Special Economic Zone.
- ii. Rule 18 of the SEZ Rules, 2006 stipulates that the Approval Committee shall approve the proposal of setting up of unit if availability of space is confirmed by the Developer in writing provided the Developer shall enter into a lease agreement and give possession of the space in the SEZ to the entrepreneur only after the issuance of Letter of Approval of Development.
- iii. The objections raised by the Co-developer pertain to contractual issues between the Developer and the Co-developer, and that approval of a unit in a common/shared area where rights and control are disputed may give rise to operational and legal complications and is not envisaged under the SEZ framework.

Accordingly, the Board after deliberation, decided to condone the delay in filing the appeal and **deferred** the appeal with **instruction to the appellant** to furnish written submission. The Board, further, **directed DC, SEEPZ** to examine the matter after considering the written submissions in light of extant provisions of SEZ Act/ Rules ensuring

principle of natural justice is afforded to the appellant and contractual obligation between Developer and Co-Developer are also protected.

140.7(ii) Appeal filed by M/s. Akshara Metals Private Limited, a Unit in Visakhapatnam Special Economic Zone under Section 16(4) of the SEZ Act, 2005 against the order passed by the Unit Approval Committee in its meeting held on 09.10.2025.

An appeal was filed by M/s Akshara Metals Private Limited, a unit located in Visakhapatnam Special Economic Zone (VSEZ), under Section 16 of the Special Economic Zones Act, 2005 read with Rule 55 of the Special Economic Zones Rules, 2006. The unit was engaged in the manufacture of diamond cutting and polishing and gold ornaments and had been granted a Letter of Approval (LoA) on 18.08.2023. The validity of the LoA was subsequently extended and remained valid up to 17.08.2025.

The appeal was filed against Order No. 9/SEZ/365/VSEZ/2023/5699 dated 10.10.2025, issued by the Development Commissioner, VSEZ, consequent upon the decision of the Unit Approval Committee (UAC) taken in its meeting held on 09.10.2025, whereby the LoA of the appellant unit was cancelled.

The cancellation order was sent to the registered office address of the appellant, the unit address, and the Specified Officer, VSEZ. However, the communication sent by Speed Post was returned undelivered with the postal remark "Addressee Left Without Instructions".

The LoA was cancelled on the grounds that, during the review of under-implementation units, it was observed that the appellant unit had remained idle without any manufacturing activity and that the premises were found locked. It was further observed that lease rental dues amounting to Rs. 5,16,865/- were outstanding as on 30.09.2025. VSEZ Authority had issued notices to the appellant unit for payment of outstanding lease rentals, water charges and maintenance charges; however, the dues were not cleared within the stipulated time.

Submission made by DC, VSEZ in this regard is as follow:

1. The appellant unit failed to clear the outstanding lease rental dues despite repeated notices issued by VSEZ. However, the outstanding amount of Rs. 5,16,865/-, which formed the basis of the Show Cause Notice (SCN), has since been paid.
2. The appellant failed to implement the project within the initial validity period of the LoA. The unit premises remained idle without any activity, and despite being granted an extension, the unit neither commenced operations nor responded adequately to notices issued by the Authority.



3. The cancellation order dated 10.10.2025 was returned undelivered with the postal remark "Addressee Left Without Instructions". The Development Commissioner was not informed regarding vacation of the premises or any change in address. As the unit premises were found locked, the Show Cause Notice was pasted on the premises, which was subsequently acknowledged by the appellant.
4. A Show Cause Notice dated 04.07.2025 was issued to the unit for non-implementation of the project and non-payment of lease rentals.
5. After considering all relevant factors, the Unit Approval Committee approved cancellation of the LoA upon expiry of its validity period, i.e., 17.08.2025.

The appellant in its written submission has made following points:

1. It has stated that the Show Cause Notice was not received at its registered office or through e-mail and came to its notice only after it was pasted at the unit premises. It was further submitted that the outstanding lease rental dues had since been paid and that substantial investment had already been made in the project.
2. The appellant submitted that adequate opportunity of personal hearing was not provided and that the Show Cause Notice dated 04.07.2025 came to its knowledge only after it was pasted on the unit premises.
3. The appellant further submitted that the outstanding lease rental dues of Rs. 5,16,865/- referred to in the Show Cause Notice have since been cleared.
4. The appellant further submitted that it had invested approximately Rs. 150 lakh in the project and had completed major installations. However, commencement of production was delayed due to difficulties in recruiting a Jewellery Manufacturing Manager, business commitments relating to development of a showroom in Dubai, and temporary closure of the unit for more than six months, which resulted in expiry of the LoA on 17.08.2025.
5. The appellant requested condonation of delay in filing the appeal and reconsideration of the cancellation of the LoA.

The Board observed that the lease rental dues referred to in the Show Cause Notice had already been paid by the appellant. The Board further noted the appellant's contention that the Show Cause Notice had not been received at its registered address and, consequently, an effective opportunity to respond had not been available.

After deliberation, the Board observed that adequate opportunity of hearing did not appear to have been provided to the appellant prior to cancellation of the LoA. Taking into account the payment of outstanding dues and the submissions made by the appellant regarding non-receipt of the Show Cause Notice, the Board decided to condone the delay in filing the appeal.

Accordingly, the Board **remanded the matter back** to the Unit Approval Committee, VSEZ, with directions to provide a proper opportunity of hearing to the appellant and thereafter reconsider the matter in accordance with the provisions of the SEZ Act, 2005 and the SEZ Rules, 2006.

Supplementary Agenda for the 140th meeting of the Board of Approval for Special Economic Zones (SEZs)

Agenda Item No. 140.8:

Request for extension of Formal approval of SEZ [1 proposal –140.8(i)]

140.8(i): Request of M/s Nagaland Industrial Development Corporation Ltd SEZ for further extension of the validity period of formal approval, granted for setting up of Sector specific SEZ for Agro & Food Processing at Ganeshnagar, Dimapur, Nagaland beyond 02.12.2025.

Agenda Item No. 140.9:

Request for conversion of Processing Area into Non-Processing Area under Rule 11(B) [3 proposals – 140.9 (i)- 140.9(iii)]

140.9(i) Request of M/s Festus Properties Pvt. Ltd., developer to an IT/ITES SEZ at Powai, Mumbai, Maharashtra obtaining approval for demarcation of Processing Built-up area (9982.62 Sqm + 1104.97 Sqm) as Non-Processing Area in terms of Rule 11B of SEZ Rules

140.9(ii) Request of M/s. Hyderabad Infratech Pvt. Ltd. Co-Developer of IT/ITES SEZ developed by M/s. Phoenix Infocity Pvt. Ltd at Gachibowli Village, Serilingampally Mandal, Ranga Reddy District, Telangana for demarcation of Processing area (7575.38 Sqm) as Non-Processing Area in terms of Rule 11B of SEZ Rules

140.9(iii) Request of M/s. Seaview Developers Private Limited, developer of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) for demarcation of a portion of built-up area ("12554.57 Sqmt. as Non Processing Area and 8676.74 Sqmt. as basement / Parking") in SEZ as Non-Processing Area under Rule 11B of SEZ Rules, 2006.

The Board could not take up the proposals of Supplementary Agenda Items No. 140.8(i), 140.9(i), 140.9(ii) and 140.9(iii) due to paucity of time. Hence, the Board **deferred** the above-mentioned proposals for the next meeting of Board of Approval for SEZs.

Agenda Item No. 140.10:

Miscellaneous [2 proposal – 140.10(i) – 140.10(ii)]

140.10(i) Request of Operation of Additional Entry/Exit Gates in respect of M/s. Infosys Limited, IT/ITES SEZ, Sholinganallur, Tamil Nadu.

DC, MEPZ SEZ informed the Board that M/s Infosys Limited, had requested to grant permission to operate multiple entry and exit gates for smooth movement of employees, materials, service vehicle and emergency services in its IT/ITES SEZ at Sholinganallur, Kancheepuram District, Tamil Nadu over land area of 5.37 Ha. The Gate was required to reduce the traffic congestion. MEPZ conducted the site inspection and it was observed that the existing gates located along the OMR service road are functioning under significant space and traffic constraints. The service road is narrow, accommodates two-way traffic, and lacks sufficient vehicle holding space. It was further observed that the mandatory inspection of incoming vehicles and materials at the existing gates adversely impacts smooth vehicular movement and overall operational efficiency.

The proposal has also been examined from the security and customs perspective, and the consent of the Authorized Officer/Specified Officer has been obtained. Further after considering the reasons/justification for additional entry/exit gates submitted by the Developer, Additional entry exit gate has been considered and approved by the Development Commissioner in the light of BoA earlier instructions. The DC has forwarded the proposal for information of the BoA.

The Board, heard the issue regarding approval given by DC, MEPZ to the entry exit gate of IT/ITES SEZ developed by M/s Infosys Limited at Sholinganallur, Kancheepuram District, Tamil Nadu; and, **directed** DC MEPZ to submit the coloured map of the gates that existed prior to the said approval and after the permission of the current gate for which permission has already been accorded. The Board mentioned that the concurrence to the proposal may be granted after the review of the said map.

140.10(ii) Request of M/s. Parry Sugar Refinery India Private Limited to permit the export of Refined Sugar by SEZ Units utilizing 100% imported raw sugar.

DC, VSEZ informed the Board that M/s. Parry Sugar Refinery India Private Limited has sought permission to export Refined Sugar by SEZ Units utilizing 100% imported raw sugar. As per DGFT notification dated 13.5.2026, export of Sugar (raw white and refined) has been amended from Restricted to Prohibited upto 30.9.2026. Due to this reason, custom authorities have issued orders to “put on hold”. The unit request is to allow them to export sugar under 5th Proviso of Rule 26 of SEZ Rules, 2006. Further DC has also informed that

unit has sought permission to exit from SEZ due to accumulated loss of 1406 crore as on 31.3.2025.

The Board, after due deliberations in the light of DGFT notification dated 13.5.2026 **decided** to allow the unit for export of the sugar subject to the condition that the sugar being exported is made of the 100% imported raw sugar as per the fifth proviso to Rule 26 of the SEZ Rules, 2006.

Supplementary Agenda-II for the 140th meeting of the Board of Approval for Special Economic Zones (SEZs)

Request for full/partial de-notification/ increase area of SEZ [1 proposal 140.11(i)]

140.11(i) Proposal of M/s. Lanco Hills Technology Park Private Limited, Developer of IT/ITES SEZ at Manikonda Village, Rajendra Nagar Mandal, Ranga Reddy District, Telangana for partial de-notification of area admeasuring 8.98 Ha from M/s Lanco Hills Technology Park Pvt. Ltd SEZ B (proposed after sub division) of the SEZ

DC, VSEZ informed the Board that the proposal for bifurcation and de-notification was placed before the BoA in 139th Meeting. The BoA approved the proposal of bifurcation and deferred the proposal for de-notification. The Board had directed the DC, VSEZ to submit the proposal of partial de-notification once the procedure for bifurcation is complete to maintain the contiguity and administrative clarity. The DGEP vide its comments on agenda for the 139th meeting of BoA had agreed to the proposal of bifurcation and de-notification existing SEZ. The proposal has now been resubmitted for partial de-notification of 8.98 Ha from M/s Lanco Hills Technology Park Pvt. Ltd SEZ B.

The DC further informed that all the terms and conditions prescribed for partial de-notification have been complied with. It was also certified that the Developer has not availed any tax or duty benefits under the SEZ Act, 2005 and the SEZ Rules, 2006 in respect of the land proposed for de-notification.

The Board, being satisfied, in pursuance to first proviso to Rule 8 of SEZ Rules, 2006 **approved** the partial de-notification of 8.98 Ha of M/s. Lanco Hills Technology Park Private Limited, Developer of IT/ITES SEZ at Manikonda Village, Rajendra Nagar Mandal, Ranga Reddy District, Telangana and **directed** to submit the land details with specific survey numbers/ co-ordinates for the purpose of such gazette notification for the said proposal to differentiate between both SEZs of M/s. Lanco Hills Technology Park Private Limited, Developer of IT/ITES SEZ at Manikonda Village, Rajendra Nagar Mandal, Ranga Reddy District, Telangana, as bifurcated in 139th meeting of BoA for SEZs.

Annexure

List of Participants for the Meeting of the 140th Board of Approval for SEZ held on 15th June, 2026 under the Chairmanship of Commerce Secretary, Department of Commerce.

1. Shri Rajesh Agarwal, Chairman & Commerce Secretary, Department of Commerce
2. Shri Ajay Bhadoo, Additional Secretary, Department of Commerce
3. Shri Vimal Anand, Joint Secretary, DoC (additional Charge DC, NSEZ)
4. Shri Gaurav Pundir, Director, DoC
5. Shri Shiv Kumar Sharma, DG, DGEP, CBIC
6. Shri Ranjan Khanna, Pr. ADG, DGEP, CBIC
7. Shri Abhay Kumar, ADG, DGEP
8. Shri D.B. Patil, Development Commissioner, SEEPZ-SEZ/ KASEZ
9. Smt. P. Hemalatha, Development Commissioner, CSEZ
10. Shri Srinivas Muppaala, Development Commissioner, VSEZ
11. Shri Alex Paul Menon, Development Commissioner, MEPZ-SEZ
12. Shri Gopal Meena, DC, NSEZ
13. Shri Anupam Kumar, Development Commissioner, Dahej SEZ
14. Shri Chandrakant Mishra, Additional DGFT
15. Shri. C Arthur Worchuiyo, Joint Development Commissioner, MEPZ-SEZ
16. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ
17. Ms. Rajtanil Solanki, JDC, KASEZ
18. Shri Mankar Mayur, JDC, SEEPZ
19. Shri Raja Shekhar, JDC, VSEZ
20. Shri Raja Ratna Babu, JDC, APIIC SEZ
21. Shri Amardeep Sutaria, ADC, Dahej SEZ

List of participants connected with Video Conferencing: -

1. ITA-I, Division, CBDT
2. Smt. Dona Ghosh, Development Commissioner, Mangalore SEZ
3. Dr. Praveen Kumar, Development Commissioner, Mihan SEZ
4. Shri Abhimani Sharma, Development Commissioner, Surat SEZ
5. Shri, Shri Abhishek Sharma, Development Commissioner, Indore SEZ
6. Shri Gautham S, DGM, IFSC.
7. Shri Anil Kant Mishra, Research Assistant TCPO, Ministry of Housing & Urban Affairs
8. Shri P. K. Gangwar, Deputy Legal Adviser, Department of Legal Affairs
9. Dr. Sandeep Kr Raut, Town & Country Planner, MoHUA