

Minutes of the 156<sup>th</sup> (one hundred-fifty-sixth) meeting of the Approval Committee for GIFT-Multiservice-SEZ held on Tuesday, March 18, 2025, at 1130 hours, from the conference room of the Developer (GIFT-SEZ, Gandhinagar), through hybrid mode, i.e., in-person as well as video conferencing mode.

- **The list of participants is annexed as Annexure-I.**

156-I) The circulated minutes of the 155<sup>th</sup> meeting of the Approval Committee for GIFT-Multiservice-SEZ, held on February 20, 2025, were confirmed by the Approval Committee for GIFT-SEZ.

### **CASE No. 156-C-1**

Subject: - Approval of list of goods & services required for Authorized Operations; request of the Co-Developer M/s. Artesania Infraprojects LLP in GIFT-SEZ, Gandhinagar – Under Section-14 (1) (a) of the SEZ Act, 2005, read with Rule-10 & 12 of the SEZ Rules, 2006.

Sector Specific SEZ for Multi-services, being developed by M/s GIFT Company Limited (formerly M/s. GIFT SEZ Limited), Gandhinagar was notified for an area of 105-43-86 Hectares at Villages Phirozpur and Ratanpur, District Gandhinagar vide Notification No. S.O.1910 (E), dated 18-08-2011. Further, an area of 61-18-29 Hectares and an area of 44-25-57 Hectares were demarcated as processing and non-processing area respectively on 26-11-2015. The ministry of Commerce & industry has approved the default list of Authorized Operations to be undertaken by the developer in the notified area, vide instruction no. 50, dated 15-03-2010 and for the approved Authorized operations vide letter dated 07-03-2012 of the DOC.

Further, the Government of India has approved a co-developer namely M/s. Artesania Infraprojects LLP, vide letter No. F.1/145/2007-EPZ, dated 09-09-2024 for development of commercial project on Plot No. 15-D, Block No. 15, over land area admeasuring 5008 square meters, within the Processing Area of GIFT-SEZ, Gandhinagar.

The Co-Developer (Artesania) vide their letter dated 05-03-2025 (copy enclosed) has now sought approval for procurement of duty-free services required for the default authorized operations, viz. "construction of all types of building". The duty-free services required are for basic development, civil/construction and other related infrastructure work in the notified SEZ. The Co-Developer has submitted the requisite Chartered Engineer's certificate for the proposed activities to be undertaken, for the authorized operations.

The Approval Committee may kindly like to accord approval for duty free procurement of goods and services for undertaking authorized operations in the notified area of SEZ, as per list the enclosed with letter dated 05-03-2025 of the co-developer (Artesania).

<b><u>Decision of UAC: The Approval Committee, after careful discussion</u></b>
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and deliberation, has approved the list of goods and services for authorized operations within the SEZ. This approval is subject to the conditions as per the SEZ Rules, 2006, specifically under Rule 12(6) and Rule 22(4). The Co-Developer must maintain a proper account of the import, procurement, consumption, and utilization of goods and services and submit quarterly and half yearly returns to the Specified Officer and the Development Commissioner in Form E for placing the same before UAC for consideration.

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### **CASE No. 156-C-2**

Subject: - Approval of list of goods & services required for Authorized Operations; request of the Co-Developer M/s. SYB Shilp LLP in GIFT-SEZ, Gandhinagar – Under Section-14 (1) (a) of the SEZ Act, 2005, read with Rule-10 & 12 of the SEZ Rules, 2006.

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Sector Specific SEZ for Multi-services, being developed by M/s GIFT Company Limited (formerly M/s. GIFT SEZ Limited), Gandhinagar was notified for an area of 105-43-86 Hectares at Villages Phirozpur and Ratanpur, District Gandhinagar vide Notification No. S.O.1910 (E), dated 18-08-2011. Further, an area of 61-18-29 Hectares and an area of 44-25-57 Hectares were demarcated as processing and non-processing area respectively on 26-11-2015. The ministry of Commerce & industry has approved the default list of Authorized Operations to be undertaken by the developer in the notified area, vide instruction no. 50, dated 15-03-2010 and for the approved Authorized operations vide letter dated 07-03-2012 of the DOC.

Further, the Government of India has approved a co-developer namely M/s. SYB Shilp LLP, vide letter No. F.1/145/2007-EPZ, dated 24-11-2023 for development, construction, maintenance and operation of commercial building over an area admeasuring 5028 square meters at Block-15, within the Processing Area of GIFT-SEZ, Gandhinagar.

The Co-Developer (SYB Shilp) vide their letter dated 05-03-2025 (copy enclosed) has now sought approval for procurement of duty-free services required for the default authorized operations, viz. "construction of all types of building". The duty-free services required are for basic development, civil/construction and other related infrastructure work in the notified SEZ. The Co-Developer has submitted the requisite Chartered Engineer's certificate for the proposed activities to be undertaken, for the authorized operations.

The Approval Committee may kindly like to accord approval for duty free procurement of goods and services for undertaking authorized operations in the notified area of SEZ, as per list the enclosed with letter dated 05-03-2025 of the

co-developer (SYB Shilp).

**Decision of UAC:** The Approval Committee, after thorough deliberation, approved the list of goods and services for authorized operations within the SEZ, with the exception of expenses related to Brochure Designing and Printing. The Committee observed that these expenses could not be directly associated with the authorized operation of "development, construction, maintenance, and operation of commercial buildings."

Furthermore, it was noted that the use of such advertising materials is not confined to the Processing Area of the SEZ. In view of this, the Committee determined that permitting duty-free procurement of such brochures would not be appropriate.

The approval granted is subject to compliance with the provisions of the SEZ Rules, 2006, particularly Rule 12(6) and Rule 22(4). The Co-Developer is required to maintain accurate records of the import, procurement, consumption, and utilization of goods and services, and to submit quarterly and half-yearly returns in Form E to the Specified Officer and the Development Commissioner for placing the same before UAC for consideration.

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**CASE No. 156-C-3**

Subject: - Approval of list of goods and services required for Authorized Operations; request of the Developer M/s. Gujarat International Finance Tec-City Company Limited (GIFT) under Section-14 (1) (a) of the SEZ Act 2005, read with Rule-10 & 12 of the SEZ Rules, 2006.

Sector Specific SEZ for Multi-services, being developed by M/s Gujarat International Finance Tec-City Company Limited, Gandhinagar was notified for an area of 105-43-86 Hectares at Villages Phirozpur and Ratanpur, District Gandhinagar vide Notification No. S.O.1910 (E), dated 18-08-2011. The ministry of Commerce & industry has approved the default list of Authorized Operations to be undertaken by the developer in the notified area, vide instruction No. 50, dated 15-03-2010 and for the approved Authorized operations vide letter dated 07-03-2012 of the DOC.

The Developer (GIFT) vide their application/letter as under (copy enclosed) has sought approval of duty-free goods and services required for various approved Authorized Operations in terms DoC's Instruction No. 50, and DOC's letter dated 27-03-2012 (copy enclosed) infrastructure work to be undertaken in the notified SEZ. Details of items sought for duty-free procurement is as under: -

Sr.	Developer's	Approved and default Authorized	Approx. Value
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No.	Application No. & dated.	Operations (as per DOC's Instruction No. 50)	of procurement
01)	<u>4225-0004-5914</u> <u>21-02-2025</u>	Construction of all types of building. (Hand Dryer)	Rs. 1.00 lakh
02)	<u>4225-0005-7792</u> <u>07-03-2025</u>	Construction of all type of Buildings in processing area (canteen).	Rs. 2.73 lakhs
03)	<u>4225-0005-7814</u> <u>07-03-2025</u>	Construction of all type of Buildings in processing area (including 400 MTs of sand).	Rs. 3.62 lakhs
04)	<u>4225-0005-7862</u> <u>07-03--2025</u>	Construction of all type of Buildings in processing area (including 300 MTs of sand).	Rs. 24.10 lakhs
05)	<u>4225-0005-7895</u> <u>07-03-2025</u>	Construction of all type of Buildings in processing area (streetscape).	Rs. 39.04 lakhs
06)	<u>GIFT/SEZ/DEPT/17</u> <u>24-02-2025</u>	Request for change of location of electric vehicle charging station and increase in area	
07)	<u>4225-0004-1036.</u> <u>dated 17/02/2025</u>	Withdrawal request for "List of Goods and Services" Application Boundary Wall (concertina fencing)	Rs. 10.65 lakhs

The Developer has submitted the requisite Chartered Engineer's certificate for the proposed activities to be undertaken as part of the authorized operations.

Previously, the Approval Committee for GIFT-SEZ, in its 106th meeting held on 12-09-2022, approved the establishment of an Electric Vehicle charging station on a 40-square-meter area within the processing area. The Developer (GIFT) now seeks approval to change the location and expand the allotted land area from 40 square meters to 96 square meters. This request is submitted for consideration and approval.

Additionally, the Developer has requested to withdraw their application mentioned at point 7 of the table above, stating:

"...we would like to withdraw our application as we will not be receiving any duty benefits or GST exemptions on Goods. Therefore, we kindly request you to close our application."

This matter was previously presented to the Approval Committee for a decision in its 155<sup>th</sup> meeting held on February 20, 2025, where it was deferred. The Developer has now formally withdrawn the application.

The Approval Committee is requested to accord approval for the duty-free procurement of goods and services (excluding sand) to undertake the authorized operations in the notified area of SEZ, as per the lists enclosed with the Developer's applications dated 21-02-2025 and 07-03-2025, in accordance with the SEZ Rules, 2006.

**Decision of UAC:** The Approval Committee, after careful discussion and deliberation, has approved the list of goods and services for authorized operations within the SEZ. This approval is subject to the conditions as per the SEZ Rules, 2006, specifically under Rule 12(6) and Rule 22(4). The Co-Developer must maintain a proper account of the import, procurement, consumption, and utilization of goods and services and submit quarterly and half yearly returns to the Specified Officer and the Development Commissioner in Form E for placing the same before UAC for consideration.

The Approval Committee approved the change of location of the electric vehicle charging station along with an increase in its area within the Processing Area of the SEZ. Additionally, the Committee approved the withdrawal of the request for the list of goods required for the Boundary Wall (concertina fencing) amounting to ₹10 lakh. However, the Committee emphasized the urgency of initiating the construction of the Boundary Wall in compliance with the SEZ Act, 2005, and the SEZ Rules, 2006.

#### **ANNEXURE – I**

The following members were present in the meeting:

1	Shri Lokesh H.D., ITS, Development Commissioner/GIFT-SEZ.	Chairperson.
2	Shri S. J. Thakor, GM/DIC, Gandhinagar	Member- by VC.
3	Dr. Rahul Singh, Jt. DGFT.	Nominee of Additional DGFT, Ahmedabad– by VC.
4	Shri Devanshu Dhorajia	DCLR, Gandhinagar– by VC.
5	Sh. Dharamvir Jadeja, Deputy Commissioner, Gandhinagar Division	Nominee of the Commissioner of Central GST, Gandhinagar– by VC.
6	Shri Prakash Thakur, GM & Shri Yogesh Bobade, GM (M/s. GIFT-City Co. Ltd.)	Nominee of Special Invitee representing the Developer.