

Agenda 95th Unit Approval Committee (UAC) (12.03.2026) at 12:00 PM

(1) The agenda of the meeting has four parts:

- i. Part A -Applications for setting up of a new unit in GIFT-SEZ
- ii. Part B - Deferred Cases from the previous meetings for setting up a new unit in GIFT- SEZ
- iii. Part C – Applications from existing units
- iv. Any other agenda item related to UAC that the committee finds suitable for discussion in the meeting.

i. Part A -Applications for setting up of a new unit in GIFT-SEZ

S.No.	Name of Unit	Type of Request
01	BAJAJ LIFE INSURANCE LIMITED	IIO
02	BLUME VENTURES INVESTMENT MANAGER IFSC LLP	FME
03	BSC GLOBAL ADVISORS IFSC LLP	BATF
04	CHOLAMANDALAM MS GENERAL INSURANCE COMPANY LIMITED	IIO
05	INDIAN OVERSEAS BANK	IBU

ii. Part B - Deferred Cases from the previous meetings for setting up a new unit in GIFT- SEZ

S.No.	Name of Unit	Type of Request
01	AMEYAA GIFT CITY IFSC PRIVATE LIMITED	Operating Lease

iii. Part C – Applications from existing units

S.No.	Name of Unit	Type of Request
01	DYNAMIC EQUITIES (IFSC) PRIVATE LIMITED	LOA Renewal - To seek explanation for delay in filing application for LOA renewal and APRs.

Agenda for the 95th meeting of the Approval Committee for GIFT-Multiservice-SEZ under the Chairmanship of Administrator (IFSCA) to be held on March 12, 2026, at 12:00 PM, at IFSCA HQ, GIFT-SEZ, Gandhinagar, through hybrid mode, i.e., in-person as well as video conferencing mode.

i) Part A -Applications for setting up of a new unit in GIFT-SEZ

CASE No. – 95-A-01

Name of the applicant:	BAJAJ LIFE INSURANCE LIMITED
Application Dated/ Application No:	13/02/2026/ 112600001275
Applied by- SEZ Online Portal / SWITS	SWITS
Address (Regd. Office):	BAJAJ INSURANCE HOUSE AIRPORT ROAD YERAWADA PUNE PUNE MAHARASHTRA, INDIA.
Office address (proposed):	Office No. SI-M-1100, Shilp Incubation Centre, Unit B, First Floor Plot 11T 3 & 11T 5, Block 11, GIFT SEZ, GIFT City, Dist. Gandhinagar- 382050.
Whether the Application is received in FORM FA?	Yes
Details of PLOA:	The Co-Developer (SHILP INFRAPROJECTS PRIVATE LIMITED) vide letter/PLOA dated 31.01.2026, has earmarked & confirmed the required premises/space in the SEZ for the proposed project.
PAN:	AADCA1701E
Type of firm:	Branch
Name of the Promoter: (Proprietor/Partner/Director/Trustee)	<u>Directors/Partners (Mr./Mrs):</u> 1) Sanjiv Bajaj 2) Niraj Bajaj 3) Apurva Diwanji 4) Padmaja Chunduru 5) N Srinivasa Rao 6) Sanjiv Sahai 7) Anup Wadhawan 8) S Sreenivasan 9) Tarun Chugh
Sector:	IIO
Proposed items of services:	IIO to undertake life insurance business as permitted under the IFSCA (Registration of Insurance business) Regulations 2021
Sources of funds:	Own finance
Area of land/office/premises (square m):	80.00
Employment:	03 persons (03 men)
Jurisdiction of Customs	SO/GIFT-SEZ

Brief Note: The above proposal of the applicant company/entity is placed before the Approval Committee Under the Chairmanship of the Administrator (IFSCA) for decision in terms of Rule-18 of the SEZ Rules, 2006 as Amended

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CASE No. – 95-A-02

Name of the applicant:	BLUME VENTURES INVESTMENT MANAGER IFSC LLP
Application Dated/ Application No:	09/03/2026/ 112600001802
Applied by- SEZ Online Portal / SWITS	SWITS
Address (Regd. Office):	CABIN NO 03 09, THIRD FLOOR, FLEXONE BUILDING FOOTPRINT 15C2BLOCK 15, ROAD 1C, ZONE 1 GIFT SEZ GANDHINAGAR GUJARAT, INDIA.
Office address (proposed):	CABIN NO 03 09, THIRD FLOOR, FLEXONE BUILDING FOOTPRINT 15C2BLOCK 15, ROAD 1C, ZONE 1 GIFT SEZ GANDHINAGAR GUJARAT, INDIA.
Whether the Application is received in FORM FA?	Yes
Details of PLOA:	The Co-Developer (WAYSTAR PROPERTIES LLP) vide letter/PLOA dated 19.02.2026, has earmarked & confirmed the required premises/space in the SEZ for the proposed project.
PAN:	ABGFB5344M
Type of firm:	Limited Liability Partnership
Name of the Promoter: (Proprietor/Partner/Director/Trustee)	<u>Directors/Partners (Mr./Mrs):</u> 1) Karthik Reddy Bezawada 2) Ashish Bhupendra Fafadia 3) Mitul Ashok Mehta
Sector:	FME
Proposed items of services:	FUND MANAGEMENT ENTITY
Sources of funds:	CAPITAL CONTRIBUTION
Area of land/office/premises (square m):	358.23
Employment:	06 persons (03 men & 03 woman)
Jurisdiction of Customs	SO/GIFT-SEZ

Brief Note: The above proposal of the applicant company/entity is placed before the Approval Committee Under the Chairmanship of the Administrator (IFSCA) for decision in terms of Rule-18 of the SEZ Rules, 2006 as Amended

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CASE No. – 95-A-03

Name of the applicant:	BSC GLOBAL ADVISORS IFSC LLP
Application Dated/ Application No:	05/03/2026/ 112600001710
Applied by- SEZ Online Portal / SWITS	SWITS
Address (Regd. Office):	OFFICE NO SI M 1069 PLOT NO 11T3 AND 11T5, BLOCK 11, GIFT SEZ, GIFT CITY MUMBAI GUJARAT, INDIA.
Office address (proposed):	OFFICE NO SI M 1069 PLOT NO 11T3 AND 11T5, BLOCK 11, GIFT SEZ, GIFT CITY MUMBAI GUJARAT, INDIA.
Whether the Application is received in FORM FA?	Yes
Details of PLOA:	The Co-Developer (SHILP INFRAPROJECTS PRIVATE LIMITED) vide letter/PLOA dated 30.12.2025, has earmarked & confirmed the required premises/space in the SEZ for the proposed project.
PAN:	ABGFB1862Q
Type of firm:	Limited Liability Partnership
Name of the Promoter: (Proprietor/Partner/Director/Trustee)	<u>Directors/Partners (Mr./Mrs):</u> 1) Mehak Bhuta 2) Yogini Bhuta
Sector:	BATF
Proposed items of services:	BATF
Sources of funds:	Partners Capital Contribution
Area of land/office/premises (square m):	22.98
Employment:	04 persons (02 men & 02 woman)
Jurisdiction of Customs	SO/GIFT-SEZ

Brief Note: The above proposal of the applicant company/entity is placed before the Approval Committee Under the Chairmanship of the Administrator (IFSCA) for decision in terms of Rule-18 of the SEZ Rules, 2006 as Amended

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CASE No. – 95-A-04

Name of the applicant:	CHOLAMANDALAM MS GENERAL INSURANCE COMPANY LIMITED
Application Dated/ Application No:	05/03/2026/ 112600001721
Applied by- SEZ Online Portal / SWITS	SWITS
Address (Regd. Office):	2ND FLOORDARE HOUSE NO 2 NSC BOSE ROAD CHENNAI TAMIL NADU, INDIA.
Office address (proposed):	Office No. SI-M-1002, Shilp Incubation Centre, Unit B, First Floor Plot 11T 3 & 11T 5, Block 11, GIFT SEZ, GIFT City, Dist. Gandhinagar-382050.
Whether the Application is received in FORM FA?	Yes
Details of PLOA:	The Co-Developer (SHILP INFRAPROJECTS PRIVATE LIMITED) vide letter/PLOA dated 24.02.2026, has earmarked & confirmed the required premises/space in the SEZ for the proposed project.
PAN:	AABCC6633K
Type of firm:	Public Limited Company
Name of the Promoter: (Proprietor/Partner/Director/Trustee)	<u>Directors/Partners (Mr./Mrs):</u> 1) M M Murugappan 2) Girish Radhakrishnan 3) Prashant Tripathy 4) Sridharan Rangarajan 5) Tsutomu Aoki 6) V Suryanarayanan 7) Taketoshi Tarumoto
Sector:	IIO
Proposed items of services:	General Insurance Business
Sources of funds:	Own finance
Area of land/office/premises (square m):	50.00
Employment:	03 persons (03 men)
Jurisdiction of Customs	SO/GIFT-SEZ

Brief Note: The above proposal of the applicant company/entity is placed before the Approval Committee Under the Chairmanship of the Administrator (IFSCA) for decision in terms of Rule-18 of the SEZ Rules, 2006 as Amended

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CASE No. – 95-A-05

Name of the applicant:	INDIAN OVERSEAS BANK
Application Dated/ Application No:	10/02/2026/ 112600001150
Applied by- SEZ Online Portal / SWITS	SWITS
Address (Regd. Office):	763 ANNA SALAI CHENNAI TAMIL NADU, INDIA.
Office address (proposed):	Office No. SI-M-A002, Shilp Incubation Centre, Unit B, First Floor Plot 11T 3 & 11T 5, Block 11, GIFT SEZ, GIFT City, Dist. Gandhinagar-382050.
Whether the Application is received in FORM FA?	Yes
Details of PLOA:	The Co-Developer (SHILP INFRAPROJECTS PRIVATE LIMITED) vide letter/PLOA dated 09.01.2026, has earmarked & confirmed the required premises/space in the SEZ for the proposed project.
PAN:	AAACI1223J
Type of firm:	Branch
Name of the Promoter: (Proprietor/Partner/Director/Trustee)	<u>Directors/Partners (Mr./Mrs):</u> 1) Ajay kumar Srivastava 2) Joydeep Dutta Roy 3) Dhanaraj T
Sector:	IBU
Proposed items of services:	To setup an IBU and undertake permissible activities as per International Financial Services Centres Authority (Banking) Regulations, 2020.
Sources of funds:	By bank own resources
Area of land/office/premises (square m):	382.67
Employment:	11 persons (10 men & 01 woman)
Jurisdiction of Customs	SO/GIFT-SEZ

Brief Note: The above proposal of the applicant company/entity is placed before the Approval Committee Under the Chairmanship of the Administrator (IFSCA) for decision in terms of Rule-18 of the SEZ Rules, 2006 as Amended

Agenda for the 95th meeting of the Approval Committee for GIFT-Multiservice-SEZ under the Chairmanship of Administrator (IFSCA) to be held on March 12, 2026, at 12:00 PM, at IFSCA HQ, GIFT-SEZ, Gandhinagar, through hybrid mode, i.e., in-person as well as video conferencing mode.

ii) **Part B - Deferred Cases from the previous meetings for setting up a new unit in GIFT- SEZ**

CASE No. – 95-B-01

Name of the applicant:	AMEYAA GIFT CITY IFSC PRIVATE LIMITED		
Application Dated/ Application No:	01/07/2025/ 112500004186		
Applied by- SEZ Online Portal / SWITS	SWITS		
Address (Regd. Office):	OFFICE NO. SI-G-028, UNIT A, GROUND FLOOR SHILP INCUBATION CENTRE, PLOT 11T 3 & 11T 5 BLOCK 11, GIFT SEZ GIFT CITY, DIST. GANDHINAGAR GUJARAT, INDIA		
Office address (proposed):	OFFICE NO. SI-G-028, UNIT A, GROUND FLOOR SHILP INCUBATION CENTRE, PLOT 11T 3 & 11T 5 BLOCK 11, GIFT SEZ GIFT CITY, DIST. GANDHINAGAR GUJARAT, INDIA		
Whether the Application is received in FORM FA?	Yes		
Details of PLOA:	The Co-Developer (SHILP INFRAPROJECTS PRIVATE LIMITED) vide letter/PLOA dated 06.05.2025, has earmarked & confirmed the required premises/space in the SEZ for the proposed project.		
PAN:	ABDCA1298D		
Type of firm:	Private Limited Company		
Name of the Promoter: (Proprietor/Partner/Director/Trustee)	<u>Directors (Mr./Mrs):</u> 1. VISHAL ARORA 2. MUDIT SARAOGI		
Sector:	Operating Lease		
Proposed items of services:	To undertake Operating lease of any products, including aircraft lease, ship lease or any other equipment as may be specified by the Authority under the IFSCA (Finance Company) Regulations, 2021		
Investment (In lakh Rs.)	Indigenous	Import	Total
1. Office Equipment such as Computers, Servers, office furniture	00.00	01.97	01.97
Sources of funds:	Promoter and Unsecured Loans		
Area of land/office/premises (square m):	19.00		
Employment:	03 persons (03 men)		
Jurisdiction of Customs	SO/GIFT-SEZ		
Decision of 61st UAC: The Approval Committee, after due diligence and deliberation, approved the project, subject to the standard terms and conditions of the SEZ Rules, 2006, regulatory approvals from IFSC Authority, compliance with all applicable Acts, Rules, and Regulations, and the compliance / Submission of documents/ Remarks mentioned below:			
Remarks of 61st UAC: 1) <i>It was informed by the unit that they are intending to undertake leasing of Drones/UAVs through the IFSC entity;</i>			

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- 2) *The representatives of the IFSCA Regulatory team informed the UAC that UAVs come under the broad definition of aircraft. However, they will provide an update to the office of the Administrator (IFSCA) on whether UAVs are covered under the IFSCA Leasing framework;*
- 3) *Accordingly, the UAC has approved the project and advised the office of the Administrator (IFSCA) to issue the LOA only after confirmation from the IFSCA Regulatory team.*

Remarks for 95th UAC:

- i. The new unit application of **M/s. AMEYAA GIFT CITY IFSC Private Limited (Case No. 61-A-01)** was placed before the **61st UAC** meeting held on **17.07.2025** and was **approved** with the remarks mentioned above.
- ii. The **IFSCA Regulatory Team**, vide e-mail dated **09.03.2026**, informed the **Office of Administrator (IFSCA)** that the application of **M/s. AMEYAA GIFT CITY IFSC Private Limited** was disposed of on **06.03.2026**. Accordingly, the matter is placed before the **UAC** for its consideration.

iii) Part C -Applications from existing units

CASE No. 95-C-01

S. No.	Field	Details
1	Name of the Applicant	DYNAMIC EQUITIES (IFSC) PRIVATE LIMITED
2	Purpose of Application	LOA Renewal - To seek explanation for delay in filing application for LOA renewal and APRs.
3	SEZ Unit Address	Unit No. 218, Signature Building, Second Floor, Block 13-B, Zone 1, GIFT SEZ, Gandhinagar-382355.
4	Request ID (renewal of LOA)	Vide email dated 12.02.2026
5	Original LOA	KASEZ/DCO/GIFT-SEZ/II/10/2016- 17/ dated 13.12.2016
6	Authorized Operations	To act as a Broker Dealer in accordance with International Financial Services Centres Authority (Capital Market Intermediaries) Regulations 2025.
7	Date of Commencement of Operations	16/01/2017
8	Present date of validity of LOA	15/01/2022
9	Relevant Provisions w.r.t. application	<u>Rule 19(6-A)(1) of the SEZ Rules, 2006</u> "The Units which intend to renew the validity of Letter of Approval shall submit, <u>before two months from the date of expiry of the Letter of Approval</u> , to the Development Commissioner, duly signed by the proprietor or managing partner or if it is company, by the Managing Director or the Director(S) or any person who has or have been duly authorised for this purpose by a resolution of the Board of Directors of the Company."

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		<i>Provided that in case an application is submitted after the said period of two months, reasonableness of the delay shall be examined on the merits and circumstances of the case and the request for renewal of Letter of Approval shall be decided by the Development Commissioner”</i> <u>Rule 19(6-A)(2) of the SEZ Rules, 2006</u> <i>“In case of non-compliance of the procedures specified in clause(1), the Letter of Approval shall not be considered for renewal.”</i> <u>Rule 22 (3) of the SEZ Rules 2006:</u> <i>“The Unit shall submit Annual Performance Reports in the Form I, to the Development Commissioner and the Development Commissioner shall place the same before the Approval Committee for consideration”</i>
10	Comments from Unit	Vide email dated 12.02.2026, the Unit has submitted as under: <i>“At the time of renewal of the LOA, we were required to submit a five-year business plan. Considering the prevailing adverse market conditions and lack of business visibility, we did not have a viable plan that could justify continuation of operations. As a matter of corporate governance and integrity, we did not wish to submit projections that were not realistically achievable, and therefore we did not apply for renewal. The earlier LOA accordingly expired on 15/01/2022. Thereafter, from F.Y. 2021-22 to F.Y. 2025-26, there have been no business transactions in the IFSC unit, as the business was completely shut down.”</i>

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11	Details of the Unit	The Unit has submitted request for LOA renewal <u>after 4 years and 1 month from the date of expiry of LOA</u>, which is required to be filed before 2 months from the date of expiry of LOA as per rule 19(6-A)(1) of SEZ Rules, 2006. Further, the Unit has not submitted the Annual Performance Returns for the Financial Years 2021-22 to 2024-25 within a stipulated time as per the provision of Rule 22(3) of SEZ Rules, 2006. <table><tr><th>S. no.</th><th>F.Y.</th><th>Due date of filing APR</th><th>Date filing of APR</th><th>Total value of export</th></tr><tr><td>1</td><td>2017-18</td><td>27-09-2018</td><td>24-04-2019</td><td>63.76</td></tr><tr><td>2</td><td>2018-19</td><td>27-09-2019</td><td>04-10-2019</td><td>97.54</td></tr><tr><td>3</td><td>2019-20</td><td>31-12-2020</td><td>12-02-2026</td><td>15.16</td></tr><tr><td>4</td><td>2020-21</td><td>31-12-2021</td><td>12-02-2026</td><td>0.00</td></tr><tr><td>5</td><td>2021-22</td><td>27-09-2022</td><td>Not filed</td><td>--</td></tr></table> APR for F.Y 2019-20 & 2020-21 are neither available in physical files received from DC office nor in SEZ portal. The Unit has enclosed APRs for 2019-2020 & 2020-21 which were certified by the CA on 18.10.2022, along with their request for LOA renewal made vide email dtd.12.02.2026.	S. no.	F.Y.	Due date of filing APR	Date filing of APR	Total value of export	1	2017-18	27-09-2018	24-04-2019	63.76	2	2018-19	27-09-2019	04-10-2019	97.54	3	2019-20	31-12-2020	12-02-2026	15.16	4	2020-21	31-12-2021	12-02-2026	0.00	5	2021-22	27-09-2022	Not filed	--
S. no.	F.Y.	Due date of filing APR	Date filing of APR	Total value of export																												
1	2017-18	27-09-2018	24-04-2019	63.76																												
2	2018-19	27-09-2019	04-10-2019	97.54																												
3	2019-20	31-12-2020	12-02-2026	15.16																												
4	2020-21	31-12-2021	12-02-2026	0.00																												
5	2021-22	27-09-2022	Not filed	--																												
12	Remarks, if any, of the O/o The IFSCA Administrator	In view of the above, the matter is placed before the Unit Approval Committee (UAC) for consideration, and to seek an explanation from the Unit for the following points: (i) Delay in filing of application for LOA renewal and (ii) Delay in filing of APRs as mentioned at Sr.11 above.																														
13	Decision/Recommendation of UAC																															

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- iv) **Any other agenda item related to UAC that the committee finds suitable for discussion in the meeting.**

Non-Filing of APR for F.Y. 2024-25

As per Rule 22 of SEZ Rule, 2006 and as obligated in Form H (i.e. Bond-cum-Legal Undertaking), SEZ Unit has to submit the Annual Performance Report within a period of 180 days following the close of the financial year.

2. Further, Ministry of Commerce & Industries, Department of Commerce (SEZ Division) informed vide letter dated 29.09.2025 issued from F. No.K-43022/83/2025-SEZ that the date for filing of Annual Performance Report for the Financial Year 2024-25 has been extended from 30th September, 2025 to 31st December, 2025.

3. The Units who has not filed the APR for F.Y. 2024-25 by 31.12.2025 were reminded vide email by this office. However, it was noticed that 28 units have not filed/submitted their Annual Performance Report for the Financial Year 2024-25 till 06.03.2026. Hence, out of 28 units, first 10 units were called in UAC 94th held on 06.03.2026. Out of these 28 units LOA of 5 units expired in 2022/2023 and the first 10 out of 28 units were called in 94th UAC held on 06.03.2026 and one unit has filed APR on 07.03.2026. Hence, the remaining Units who have not filed/submitted APR for the Financial Year 2024-25 till date, are as follows.

Sr. No.	Name of Unit	LOA No.	Date of Commencement
1	Karvy Broking IFSC Limited	KASEZ/DCO/GIFT-SEZ/II/004/2017-18	21.05.2019
2	Prarambh International IFSC Limited	KASEZ/DCO/GIFT-SEZ/II/73/2016-17	14.12.2017
3	Prowess Insurance Brokers Private Limited	KASEZ/DCO/GIFT/SEZ/II/004/2019-20/	01.02.2021
4	RARU Capital IFSC Private Limited	KASEZ/DCO/GIFT/SEZ/II/165/2022-23/	15.01.2024
5	Raval and Trivedi Associates LLP	KASEZ/DCO/GIFT/SEZ/II/128/2022-23/	07.12.2023
6	Ripley Shipping India IFSC Private Limited	KASEZ/DCO/GIFT/SEZ/II/150/2022-23/	18.07.2023
7	RXIL Global IFSC Limited	KASEZ/DCO/GIFT/SEZ/II/88/2022-23/	25.10.2023
8	Synergy Dealcom IFSC Private Limited	KASEZ/DCO/GIFT-SEZ/II/27/2016-17	25.01.2017
9	Trinity Reinsurance Brokers Limited	KASEZ/DCO/GIFT-SEZ/II/24/2017-18/911	01.12.2018
10	Vista Jet Leasing IFSC Private Limited	GIFT/SEZ/DCO/II/17/2023-24/	07.05.2024
11.	Vistra ITCL India Limited	KASEZ/DCO/GIFT/SEZ/II/008/2021-22/	31.03.2022

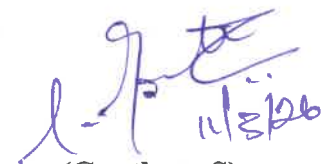
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12	Xperitus Insurance Brokers Private Limited	KASEZ/DCO/GIFT-SEZ/II/004/2016-17/363	17.02.2017
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4. The matter is placed before the UAC for the Unit to submit their explanation on the delay and any other decision that may be taken by the UAC in this regard.

- The applications will be taken up sequentially in order that they appear on the agenda. The applicants who wish to appear through VC mode shall join the meeting link as per the timings below. In case an applicant is not present in the meeting during their turn, they will be taken up only at the end of the meeting.

S.No.	Applicant Number	Time to join the VC link
01	95-A-01	11:50 AM
02	95-A-02	11:50 AM
03	95-A-03	11:50 AM
04	95-A-04	12:00 PM
05	95-A-05	12:00 PM
06	94-B-01	12:00 PM
07	94-C-01	12:10 PM
08	<u>Non-Filing of APR – Serial-1</u>	12:10 PM
09	<u>Non-Filing of APR – Serial-2</u>	12:10 PM
10	<u>Non-Filing of APR – Serial-3</u>	12:10 PM
11	<u>Non-Filing of APR – Serial-4</u>	12:10 PM
12	<u>Non-Filing of APR – Serial-5</u>	12:20 PM
13	<u>Non-Filing of APR – Serial-6</u>	12:20 PM
14	<u>Non-Filing of APR – Serial-7</u>	12:20 PM
15	<u>Non-Filing of APR – Serial-8</u>	12:20 PM
16	<u>Non-Filing of APR – Serial-9</u>	12:20 PM
17	<u>Non-Filing of APR – Serial-10</u>	12:30 PM
18	<u>Non-Filing of APR – Serial-11</u>	12:30 PM
19	<u>Non-Filing of APR – Serial-12</u>	12:30 PM



(Goutham S)
DGM
SEZ Division
IFSCA