

## **Special Economic Zones : Indian Experience**

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### **Abstract**

The main objective of the paper is to examine the various aspects of SEZs in India such as meaning and concept of SEZ, concessions and facilities offered to the developers of the SEZ under SEZ scheme, progress and performance of SEZs and finally the impact of SEZs on agriculture sector. Secondary data has been used for the purpose of the study. The study reveals that on seeing the enormous success of SEZ scheme in China, India adopted this scheme in April 2000 as a part of our exim policy. The SEZ Act was passed in 2005 which came into effect on 10th February, 2006. The government provides a lot of incentives and facilities to the developers of the SEZs. As a result the number of SEZs is expanding at rapid speed in India. It has also been found that these SEZs are successful in attracting investment, promoting export and creating employment, despite all this, they are curse to our agriculture sector as they are eating more and more cultivable land and displacing thousands of farmers and agricultural labourers. This paper argues that agriculture and industry are the main wheels of country's economy, so there is a need of fine balance between them.

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### **INTRODUCTION**

The policy of liberalization, privatization and globalization was adopted by the Indian government in 1991. Under this policy, India has made tremendous change from traditional market to a global free market. Thereafter, the government also introduced public sector reforms, financial sector reforms and promoted Special Economic Zones (SEZs). The globalization component of New Economic Policy is based upon the free movement of capital and multinational industries specially into the developing countries like India. SEZs are the product of the

Globalization. In the past few years, India has been gradually liberalizing its various policies. One most significant development is the setting up of Special Economic Zones.

The number of SEZs globally continue to expand. SEZs account for an increasing share of international trade flows and employ a growing number of workers worldwide. In 1986, there were 176 SEZs working in 47 countries (ILO, 2003). According to World Bank estimates, in 2007, there were more than 3000 SEZs operating in 120 countries, which account for over US \$ 600 billion in exports and about 50 million jobs (<http://en.wikipedia.org/wiki/SEZ>). A majority of new zones have taken place in developing countries.

Costs and benefits of SEZs have generated an intense debate, touching on almost every possible aspect of SEZs. Whether SEZs are beneficial for society remains a subject of controversy. During the past, debate has been going on 'Special Economic Zones' through newspapers, magazines and other mediae because of the effect of SEZ on agriculture sector, its impact on economic development of the country, political interference as well as opposition to SEZ, the acquisition of lands from farmers, riots in West Bengal, Maharashtra, Gujarat, Uttar Pradesh, Punjab and other parts of the country and the impact of SEZ on common man. This paper focused on the evolution of SEZ, tax exemptions and concessions to SEZ and the impact of SEZ on economic development of the country as well as on the agriculture sector.

#### **OBJECTIVES**

The main objectives of the research paper are as follows :

1. To understand the concept and meaning of SEZ.
2. To study the tax exemptions and concessions available under the scheme of SEZ.
3. To examine the progress and performance of SEZ.
4. To analyze the effect of SEZ on agriculture sector.

#### **METHODOLOGY**

The study is based on secondary data. The necessary data and information were collected from Ministry of Commerce and Industry, Government of India ([www.sezindia.nic.in](http://www.sezindia.nic.in)), magazines, journals, reference books, internet websites etc.

## EVOLUTION OF SEZ

After the 2<sup>nd</sup> World War many developing countries adopted the path of economic development through the process of establishment of Export Processing Zones (EPZs)/Special Economic Zones. Several EPZs were established in the developing countries and these countries were benefited by way of receipt of high level of resources and tax treatment.

The process of establishment of these zones started in 1819 in Hong Kong, Singapore and Penanj. These zones are also known by different names such as Free Trade Zones (FTZ), Industrial Free Zones, Export Processing Zones (EPZs), Bonded Free Zones and Special Economic Zones (SEZs). The first EPZ was established in 1956 in Ireland to liberalize trade. SEZ as a concept started with China in 1978 after economic reforms. Deng Xiaoping was the father of SEZs who established SEZs in China mainly to attract FDI for the development of the economy of that country. The first SEZ in China was established in Shenzhen in 1979. Thereafter, five more SEZs were established in China. China experienced an 8.2% growth rate of real GDP from 1980 to 1997; the real GDP of the Shenzhen SEZ grew at 28.5% during the same time period. In fact, the SEZs were successful for attracting FDI, which fuelled the high growth rates (Curtis et al., 2006). On seeing the enormous success of this SEZ scheme in China, other countries of the world like Brazil, Pakistan, India, Iran, Jordan, Poland, Kazakhstan, Philippines, Russia, Ukraine etc. followed this scheme.

## EVOLUTION OF SEZ IN INDIA

India was the first country in Asia to set up Export Processing Zone. The first EPZ was set up in Kandla (Gujarat) in 1965. Seven more EPZs were set up thereafter at different parts of the country such as Cochin (Kerala), Surat (Gujarat), Santa Cruz, Mumbai (Maharashtra), Falta (West Bengal), Madras (Tamil Nadu), Visakhapatnam (Andhra Pradesh) and Noida (Uttar Pradesh).

However, the EPZs were not able to emerge as effective instruments for export promotion on account of multiplicity of controls and clearances, absence of world class infrastructure, inflexible labour laws and an unstable fiscal regime.

In order to overcome these shortcomings and attract larger foreign investment in India, the SEZ policy was announced in April 2000, as a part of Export-Import ("EXIM") policy of India. This policy was intended to make SEZs an engine of economic growth supported by quality infrastructure complemented by an attractive fiscal package both at the centre and state level, with minimum possible regulations. The policy provides for setting up of SEZs in the public, private, joint sector or by the State Government. There is also a provision in this policy that some of the existing EPZs would be converted into SEZs.

### WHAT IS SEZ?

Special Economic Zone (SEZ) is a geographical region which has economic laws that are more liberal than a country's typical economic laws. They are specifically delineated duty free enclaves treated as a foreign territory for the purpose of industrial, service and trade operations, with exemption from customs duties and a more liberal regime in respect of other levies, foreign investment and other transactions. In fact, SEZ is a development tool with the goal to promote rapid economic growth by using tax and business incentives to attract foreign investment and technology.

This concept is based on the framework of the cluster approach. SEZs are considered as industrial clusters where industrial and business units realize economies of scale and other advantages which help in reducing the cost of production of the operating units. Due to the large incentives provided by the central and state governments, removal of bureaucratic controls, availability of infrastructural facilities and non-application of labour laws, many firms (both India and foreigner) would find it economical to locate their units in SEZs. The competitive advantage within these zones would attract massive investment and make them an engine of growth and industrialization. The massive investment in these zones would generate a lot of employment and would help in shifting the workforce from agriculture to industry and tertiary sectors (Gill, 2007).

### PURPOSE OF SEZ

Special Economic Zones are created for the fulfilment of the following main purposes :

- Promotion of exports of goods and services
- Generation of additional economic activity
- Creation of employment opportunities
- Development of infrastructure facilities
- Promotion of investment from domestic and foreign sources
- Maintenance of sovereignty and integrity of India, security of the state and friendly relations with foreign states.

### MAIN CHARACTERISTICS OF SEZ ACT, 2005

To boost exports and to give stability in policy, SEZ Act was passed by the Parliament of India in May 2005 that was approved by the President of India in June 2005 and came into effect on 10th February 2006, providing for drastic simplification of procedures and for single window clearance on matters relating to central as well as state governments. The salient characteristics of SEZ

Act, 2005 are as under :

- A proposal to establish a SEZ can be submitted to Board of Approvals (BOA) through state government, however, developers can make direct proposal to BOA.
- A special economic zone may be established under this act, either jointly or severally by the Central Government, State Government or any person for manufacture of goods and rendering services.
- Central Government may prescribe the minimum area of land for SEZs in consultation with the state government.
- Full freedom to SEZ developer to levy user charges on agreed terms.
- SEZ developer can allocate special or built up area or provide infrastructural services on agreed terms.
- Industrial Disputes Act, Labour Laws Act, Electricity Act and Environment Impact certificates are not applicable to SEZs.
- Government has no right to take back the land from sick SEZs.
- A competent authority is appointed to provide administrative, financial and functional autonomy.
- Simplified procedures for development, operation and maintenance of special economic zones and for setting up units and conducting business in SEZs.
- Single window clearance for setting up of a Special Economic Zone.
- Single window clearance on matters relating to central as well as state governments.
- Single window clearance for setting up a unit in a Special Economic Zone.
- Simplified compliance procedures and documentation with an emphasis on self-certification.

#### **EXEMPTIONS FROM TAXES, DUTIES OR CESS**

Any goods or services exported out of or imported into or procured from the Domestic Tariff Area (DTA) shall be exempt from payment of taxes, duties or cess. Income tax exemption is allowed to all the investors of SEZs. Exemption from service tax to SEZs is allowed except service provided by hotels, hospitals or school located in SEZ. The exemptions are classified into three parts :

##### **Exemptions from Tax to the Developers**

The following exemptions from tax are available to the developers :

1. Exemption from customs/excise duties for development of SEZs for authorized operations approved by the Board of Approval (BOA).
2. Income tax exemption on export income for a block of 10 years in 15 years

under section 80- IAB of the Income Tax Act.

3. Exemption from Minimum Alternative Tax (MAT) under Section 115 JB of the Income Tax Act.
4. Exemption from Central Sales Tax (CST).
5. Exemption from Divided Distribution Tax under Section 115O of Income Tax Act.
6. Exemption from Service Tax (Section 7.26 and Second Schedule of the SEZ Act).

#### **Exemptions from Tax to the Working Units**

The following exemptions from tax are available to the working units :

1. 100 per cent income tax exemption on export income for SEZ units under Section 10AA of Income Tax Act for first five years, 50 per cent for next five years thereafter and 50 per cent of the ploughed back export profit for next five years.
2. Duty free import/domestic procurement of goods for development, operation and maintenance of SEZ units.
3. External commercial borrowing by SEZ units up to US \$ 500 millions in a year without any maturity restriction through recognized banking channels.
4. Exemption from Minimum Alternate Tax (MAT) under Section 115 JB of the Income Tax Act.
5. Single window clearance for central and state level approvals.
6. Exemption from State Sales Tax and other levies as extended by the respective state governments.
7. Exemption from Capital Gain.
8. No limit on Domestic Tariff Area (DTA) sales.

#### **Exemptions from Tax to the Working Bank Branch**

The working bank branch allowed 100 per cent Income Tax exemption for first five years and 50 per cent of the next five years located in SEZ and rules regarding SLR, CRR are not applicable.

#### **PROGRESS AND PERFORMANCE OF SEZs**

Prior to SEZ Act 2005, there were only 19 operational SEZs in India. But after SEZ Act 2005, the number of SEZs increased at very fast speed. As on May 15th, 2008, 462 formal approvals and 135 principal approvals have been given for the setting up of SEZs by the Government of India. Out of these, 462 formal approval notifications have been issued to 222 SEZs ([www.SEZindia.nic.in](http://www.SEZindia.nic.in)). This rapid increase in number of SEZs happens due to the incentives and facilities which are offered by the government under SEZ Act, 2005 to the developers of the SEZs.

## TYPES AND AREA REQUIREMENT OF SEZ

### Processing and Non-processing Area

The area falling within the SEZ may be demarcated by the Central Government or any authority into processing and non-processing.

**Processing Area :** The processing area includes the manufacturing units, godowns and warehousing, port and port related activities, airport, rail-road, water circulation, spaces for parking and any other activities for safety and security, government use/activities to manage and for proper functioning of such processing area.

**Non-processing Area :** Non-processing area includes the residential, recreational and commercial areas along with social infrastructure like education, health care and socio-cultural facilities.

The development commissioner of the concerned SEZ shall be the authority for demarcating the areas falling within the SEZ. The processing area and free trade and warehousing zones (FTWZ) shall be fully secured by a boundary wall or wire mesh fencing having a height of at least two metres and forty centimetres above plinth level with top sixty centimetres having barbed wire fencing with mild steel angle specified entry and exist points.

### ADMINISTRATIVE SET UP FOR SEZ

SEZ is governed by a three-tier administrative set up :

- (i) The Board of Approval is the apex body and is headed by Secretary, Department of Commerce.
- (ii) The unit Approval Committee at the zonal level dealing with approval of units in the SEZs and other related issues.
- (iii) Each zone is headed by a Development Commissioner, who also heads the unit Approval Committee.

### APPROVAL MECHANISM

The developer submits the proposal for establishment of SEZ to the concerned State Government. The State Government has to forward the proposal with its recommendation within 45 days from the date of receipt of such proposal to the Board of Approval. There is also a provision that the applicant can submit the proposal directly to the Board of Approval. The Board of Approval has 19 members and it has been constituted by Central Government in exercise of the powers conferred under the SEZ Act. All the decisions in the Board of Approval are taken by consensus. There are three stages in approval for setting up SEZs, i.e., principle approval, formal approval and notification.

Table 1

Types and Minimum Area Requirement Stipulated for Various Categories of SEZs

Type	For States other than Special Category States/UTs		Areas for Special Category States/UTs	
	Minimum Total Area Requirement	Processing Area Requirement	Minimum Total Area Requirement	Processing Area Requirement
Multi-product	1000 Hectares	35%	200 hectares	35%
One/more services	100 hectares	50%	100 hectares	35%
Sector specific/port/airport	100 hectares	50%	50 hectares	50%
Electronic hardware & software or Information Technology enabled services	10 hectares with minimum built up area of one lakh sq. metre	50%	10 hectares with minimum built up area of 1 lakh sq. mt.	50%
Gems & Jewellery	10 hectares with minimum built up area of 50 thousand sq. metre	50%	10 hectares with minimum built up area of 50 thousand sq. metre	50%
Bio-tech/Non-conventional Energy including solar energy equipments/cells	10 hectares (and minimum built up area of 1 lakh sq. mts. for IT)	50%	10 hectares (and minimum built up area of 1 lakh sq. mts. for IT)	50%
Free trade warehousing zone	40 hectares (min. built up area of 1 lakh sq. metres)	50%	40 hectares (min. built up area of 1 lakh sq. metres)	50%

**Note :**

- 1 hectare = 2.47109 acres = 10,000 sq. metres
- 1000 hectares = 2500 acres
- In the special categories following states and UTs are included : (i) Assam (ii) Arunachal Pradesh (iii) Manipur (iv) Mizoram (v) Tripura (vi) Nagaland (vii) Meghalaya (viii) Sikkim (ix) Himachal Pradesh (x) Uttaranchal (xi) Goa (xii) Jammu & Kashmir (xiii) All the seven UTs.



**Principle Approval**

When the land is not in the possession of the developer and the proposal for setting up of a SEZ is considered as a grant of principle approval.

**Formal Approval**

When the land is in the possession of the developer and other necessary procedures are complete, all proposals for setting up SEZs are considered for formal approval by a board and finally by the empowered group of ministers.

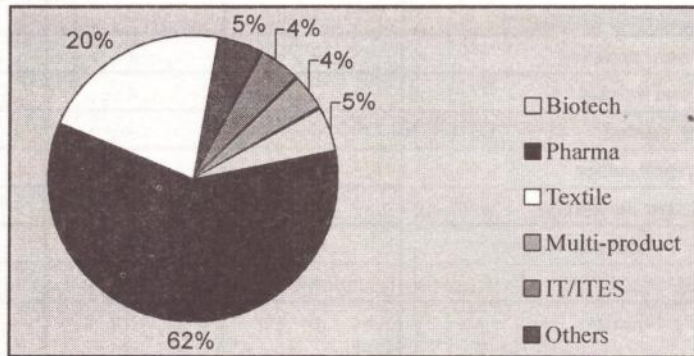
**Notification**

The final approval of the SEZ is called notification. It allows the developers to start operations for development of the SEZ and subsequent setting up of units.

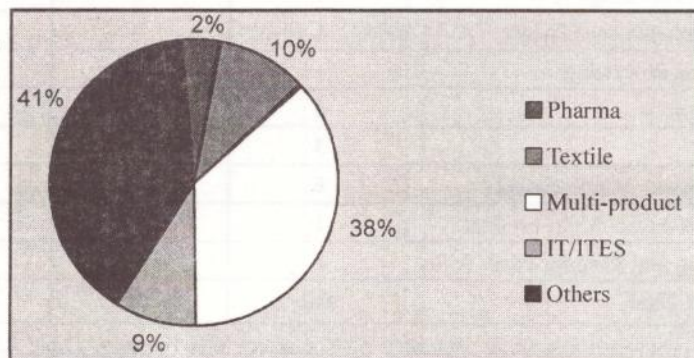
**SECTOR-WISE DISTRIBUTION OF SEZs**

The maximum number of SEZs are coming up in the IT sector, multi-product sector and textile sector. Sector-wise distribution of SEZs is presented in the following figures and Table 2.

**Formal Approvals**



**In-Principle Approvals**



**Table 2**  
Sector-wise Distribution of SEZs in India

Sectors	Formal Approvals	In-principle Approvals	Notified SEZs
Aviation / Aerospace	1	1	-
IT / ITES / Electronic Hardware / Semi-conductor	289	12	147
Textiles / Apparel/Wool	17	13	8
Pharma / Chemicals	20	3	13
Petrochemicals & Petro.	1	1	1
Multi-product	21	51	10
Building product/material	1	1	-
Beach & mineral	1	1	-
Bio-tech	21	1	4
Ceramic & glasses	1	-	-
Engineering	18	11	11
Multi-services / Services	14	8	4
Metallurgical Engineering	1	-	-
Electronic prod/ind	3	4	3
Auto and related	3	4	1
Energy related	-	-	-
Footwear/Leather	7	2	4
Gems and Jewellery	9	4	2
Power / Alternate Energy	4	1	1
FTWZ	4	6	1
Metal / Stainless Steel / Alum. / Foundary	6	5	3
Food Processing	4	2	3
Non-conventional Energy	1	-	1
Plasting Processing	-	1	-
Handicrafts	4	1	1
Agro	3	2	1
Port-based Multi-product	6	-	2
Airport-based Multi-product	1	-	-
Writing and Printing Paper Mills	1	-	1
Grand Total	462	135	222

Source : [www.sezindia.nic.in](http://www.sezindia.nic.in) (Ministry of Commerce and Industry, Govt. of India)

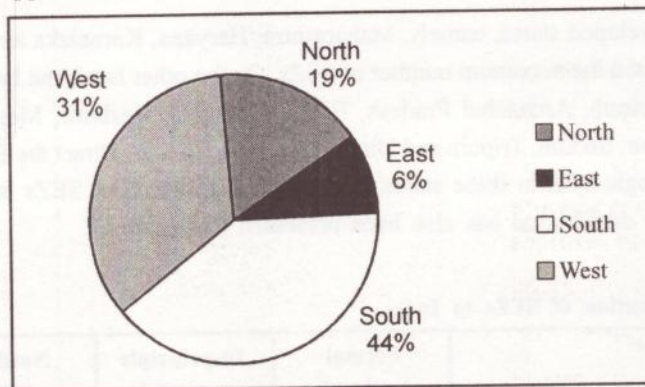
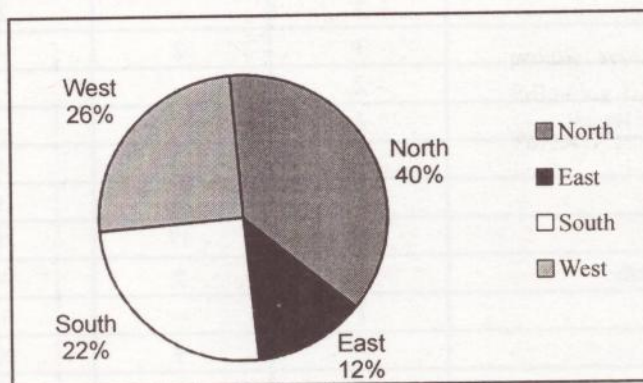
**STATE-WISE DISTRIBUTION OF SEZs**

The developed states, namely, Maharashtra, Haryana, Karnataka and Tamil Nadu have attracted the maximum number of SEZs. On the other hand, the backward states such as Assam, Arunachal Pradesh, Bihar, Jammu & Kashmir, Meghalaya, Mizoram, Manipur, Sikkim, Tripura and Uttaranchal have failed to attract the SEZ and there is not a single SEZ in these states. State-wise distribution of SEZs is shown in Table 3. This distribution has also been presented graphically.

**Table 3**  
State-wise Distribution of SEZs in India

Sectors	Formal Approvals	In-principle Approvals	Notified SEZs
Andhra Pradesh	75	3	54
Chandigarh	2	–	2
Chattisgarh	1	2	–
Delhi	2	–	–
Dadra & Nagar Haveli	4	–	–
Goa	7	–	3
Gujarat	39	9	19
Haryana	38	17	18
Himachal Pradesh	–	2	–
Jharkhand	1	–	1
Karnataka	42	9	20
Kerala	12	1	8
Madhya Pradesh	13	5	3
Maharashtra	89	37	27
Nagaland	2	–	–
Orissa	9	4	4
Pondicherry	1	–	–
Punjab	7	8	2
Rajasthan	8	9	4
Tamil Nadu	59	12	40
Uttar Pradesh	26	4	10
Uttaranchal	3	–	1
West Bengal	22	13	6
Grand Total	462	135	222

Source : [www.sezindia.nic.in](http://www.sezindia.nic.in) (Ministry of Commerce and Industry, Govt. of India)

**Formal Approvals****In-Principle Approvals****EMPLOYMENT IN SEZs**

Employment in SEZs as on 31.3.2008 is shown in Table 4.

**Table 4****Employment in SEZs**

S. No.		Employment (Persons)	No. of Units
1.	Central Govt. SEZs	1,93,474	1122
2.	State Govt./Pvt. SEZs established prior to SEZ Act, 2005	44,768	403
3.	SEZs notified under SEZ Act, 2005	97,993	294
	Total	3,36,235	1819

Source : [www.sezindia.nic.in](http://www.sezindia.nic.in) (Ministry of Commerce and Industry, Govt. of India)

### INVESTMENT IN SEZs

Investment in SEZs as on 31.3.2008 is shown in Table 5.

**Table 5**

#### Investment in SEZs

S. No.		Investment (Crore)
1.	Central Govt. SEZs	3839.49
2.	State Govt./Pvt. SEZ established prior to SEZ Act, 2005	3960.44
3.	SEZs notified under SEZ Act, 2005	69349.57
	Total	77149.50

Source : www.sezindia.nic.in (Ministry of Commerce and Industry, Govt. of India)

### EXPORTS FROM SEZs

The data pertaining to Physical Exports from SEZs in 2006-07 and 2007-08 is shown in Table 6.

**Table 6**

#### Physical Exports in SEZs

(Rs. in crore)

S. No.		2006-07	2007-08
1.	Central Govt. SEZs	25358.45	39275.11
2.	State Govt./Pvt. SEZs established prior to SEZ Act, 2005	9134.47	22167.44
3.	SEZ notified under SEZ Act, 2005	121.64	5195.13
	Total	34614.56	66637.68

Source : www.sezindia.nic.in (Ministry of Commerce and Industry, Govt. of India)

Growth of exports from the functioning SEZs during the last five years is shown in Table 7.

### IMPACT OF SEZ ON AGRICULTURE

To build such a large number of SEZ there is a need of land in large scale to be acquired. The total land area of India is 29,73,190 sq. km. Out of this, 16,30,388 sq. km. area is used for agriculture. The share of agricultural area in total area is 54.5 per cent and non-agricultural area in India is 13,52,802 sq. km. Total area for proposed SEZs (formally approved + principle approved) is approximately 2061 sq. km. which

**Table 7**  
**Exports in SEZs**

Year	Value (Rs. crore)	Growth rate (over previous year)
2003-2004	13854	39%
2004-2005	18314	32%
2005-2006	22840	25%
2006-2007	34615	52%
2007 -2008	66638	92%

Source : [www.sezindia.nic.in](http://www.sezindia.nic.in) (Ministry of Commerce and Industry, Govt. of India)

would not be more than 0.069 per cent of the total land area and not be more than 0.12 per cent of the total agricultural land in India ([www.sezindia.nic.in](http://www.sezindia.nic.in)). But this is an official data. Actual facts which emerged from various key studies reveal that SEZs are eating more and more cultivable land. So, the impact of SEZs on agriculture sector needs to be investigated.

On the basis of the analysis of the available data as well as facts which emerged from various key studies, it has been founded that the SEZs are being constructed on the agricultural land which have created obstacles for the socio-economic development of the country. Even when the fertile land is being used for the establishment of SEZs, resulting area under agriculture is declining. This will lead to decrease in the production of agriculture sector. As we all know that India at present is facing the food problem and this problem will become more severe if area under agriculture will decline due to construction of SEZs.

Moreover, when land is being acquired from the farmers, the farmers and agricultural labourers are loosing their employment. The problem of displacement and rehabilitation of the farmers and agriculture labourers also takes place. Already farmers and agricultural labourers are having very bad situation in India and when there will be no work for them, then their economic conditions will become worse.

#### SUGGESTIONS AND CONCLUSION

- No proposal for setting up SEZs on agricultural land is cleared.
- Farmers should be given compensation for their land at market rates, and they should not be forced to give their land for SEZs.
- SEZs should not be approved near the metropolitan cities. They should be in barren lands and in the remote backward areas.
- The rehabilitation policies must be strengthened and speeded up.

- Affected family members of SEZ should get employment in the SEZ projects.
- At present labour laws are not applicable to SEZs, hence, all labour laws should be implemented.

From the above analysis, it has been found that the number of SEZs is increasing at rapid speed in India and the Indian government is also providing a lot of incentives and facilities to the developers of the SEZs. There is no doubt that these SEZs are playing an important role for the economic development of the country. They are generating lot of employment, increasing export and attracting the foreign direct investment (FDI) and technology. But, on the other hand, these SEZs have very adverse effect on our agriculture sector. The area under agriculture is declining due to the construction of these SEZs on cultivable land. Our food problem will become more severe if this goes on to continue. The farmers and agricultural labourers are losing their employment; and the problem of their displacement and rehabilitation is also taking place. No scheme can be successful without co-operation of the people. The economic development should be a win-win process for all sections of the society. The government should consider the public opinion in respect of SEZs.

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