<table>
<thead>
<tr>
<th>Chapter Number</th>
<th>Title of Chapter</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Research Design</td>
<td>01 - 16</td>
</tr>
<tr>
<td>1.1</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td>1.2</td>
<td>Historical Background of Special Economic Zones</td>
<td></td>
</tr>
<tr>
<td>1.3</td>
<td>Rationale behind Setting up of Special Economic Zones in India</td>
<td></td>
</tr>
<tr>
<td>1.4</td>
<td>Special Economic Zones in Karnataka - An Overview</td>
<td></td>
</tr>
<tr>
<td>1.5</td>
<td>Incentives and Concessions to Special Economic Zones</td>
<td></td>
</tr>
<tr>
<td>1.6</td>
<td>Statement of Research Problem and Need for the Study</td>
<td></td>
</tr>
<tr>
<td>1.7</td>
<td>Objectives of the Study</td>
<td></td>
</tr>
<tr>
<td>1.8</td>
<td>Scope of the Study</td>
<td></td>
</tr>
<tr>
<td>1.9</td>
<td>Data Base of the Study – Research Methodology</td>
<td></td>
</tr>
<tr>
<td>1.10</td>
<td>Research Hypotheses</td>
<td></td>
</tr>
<tr>
<td>1.11</td>
<td>Sources of Data Collection</td>
<td></td>
</tr>
<tr>
<td>1.12</td>
<td>Sample Size</td>
<td></td>
</tr>
<tr>
<td>1.13</td>
<td>Period of Study</td>
<td></td>
</tr>
<tr>
<td>1.14</td>
<td>Statistical Tools and Techniques</td>
<td></td>
</tr>
<tr>
<td>1.15</td>
<td>Limitations of the Study</td>
<td></td>
</tr>
<tr>
<td>1.16</td>
<td>Chapter Scheme</td>
<td></td>
</tr>
<tr>
<td>II</td>
<td>Literature Review</td>
<td>17 - 54</td>
</tr>
<tr>
<td>2.1</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td>2.1.1</td>
<td>SEZ – An International Perspective</td>
<td></td>
</tr>
<tr>
<td>2.1.2</td>
<td>SEZs and Economic Development</td>
<td></td>
</tr>
<tr>
<td>2.1.3</td>
<td>SEZ - Land and Regional Disparities</td>
<td></td>
</tr>
</tbody>
</table>
2.1.4 SEZ and Policy Perspective

2.2 Conclusion

III Special Economic Zone in India and Karnataka - An Overview

3.1 Introduction

3.2 A Historical Perspective of SEZ in India

3.3 An Overview of Special Economic Zones in India

3.3.1 Land Requirement of Special Economic Zone

3.3.2 Infrastructure of SEZs in India

3.3.3 Exports and Import of Goods and Services by SEZs of India

3.3.4 Investments in Special Economic Zones of India

3.3.5 Employment in Special Economic Zone of India

3.4 Cochin Special Economic Zone - Karnataka and Kerala SEZs

3.5 An overview of Special Economic Zones of Karnataka

3.5.1 Status of SEZs in Karnataka

3.5.2 Operational SEZs in Karnataka

3.6 Conclusion

IV Incentives and Concessions to Special Economic Zones – An Overview

4.1 Introduction

4.2 An Overview of SEZ Act 2005

4.2.1 Approval Mechanism

4.2.2 Administrative structure of an SEZ

4.3 An Overview of SEZ Policy 2006

4.4 Tax Incentives and Concession
4.5 Exemption from Securities Transaction Tax

4.6 Sales Tax Laws for SEZ

4.6.1 Incentives under Central Sales Tax Act, 1956

4.6.2 Incentive under local Sales Tax/Value Added Tax laws

4.7 Exemption from Service Tax

4.8 Income Tax Incentives

4.8.1 Second Schedule to the SEZ Act

4.8.2 Salient features of Section 10AA

4.8.3 Salient Features of Section 80IAB

4.9 Direct Tax proposal for SEZ

4.10 Sub-Contracting

4.11 Other Incentives to SEZ

4.12 Exemption from different statute

4.13 Conclusion

V Incentives and Concessions in Performance of Special Economic Zones in Karnataka – An Evaluation

5.1 Introduction

5.2 Indian SEZs Scenario

5.2.1 Trend in Tax Revenue foregone by Indian SEZs

5.3 CSEZ - Karnataka and Kerala SEZs Scenario

5.3.1 Trends in SEZs Trade of Karnataka and Kerala

5.4 Karnataka Trade Scenario

5.4.1 Trends in Exports of IT/ITES and Manufacturing Sector in Karnataka

5.4.2 Karnataka Investment Scenario

5.4.3 Trends in IT/ITES Investment and Manufacturing
Sectors of SEZs in Karnataka

5.4.4 Testing of Research Hypotheses

5.5 Data Analysis and Interpretation

5.5.1 Descriptive Statistics of Factors for the Establishment of Unit in SEZs

5.5.2 Chi-square tests

5.5.3 Test of Hypotheses of factors for establishment of units in SEZs

5.5.4 Correlation Analysis

5.6 Conclusion

VI Findings, Suggestion, and Conclusion

6.1 Introduction

6.2 Major Findings of the Study

6.3 Suggestions

6.4 Conclusion

6.5 Scope for Further Research

Bibliography

Annexure

I. Questionnaire

II. Details of operational SEZ units

III. Profile of Respondents

IV. Opinion on Government Support

V. Trade Performance of Individual SEZs of Karnataka

VI. Sector Wise Distribution of SEZs

VII. Notified SEZs of Cochin