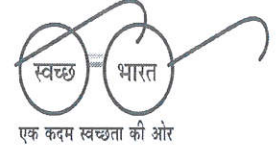




भारत सरकार
वाणिज्य और उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



फा० सं० 10/274/2009-SEZ/

दिनांक: 08/04/2021

सेवा में,

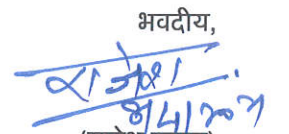
1. निदेशक(एस०ई०जेड०), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली - 110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (निवारक), न्यू कस्टम हाउस, नियर आईजीआई एअरपोर्ट, नई दिल्ली - 110037।
4. मुख्य आयुक्त, केन्द्रीय कर एवं उत्पाद शुल्क, एस सी ओ नं 407 & 408, सेक्टर- 8, पंचकुला (हरियाणा)।
5. आयुक्त, आयकर, एचएसआईआईडीसी बिल्डिंग, 4th फ्लोर, उद्योग विहार, फेज-5, गुडगांव (हरियाणा)।
6. आयुक्त, आयकर, सेन्ट्रल सर्कल- II, सी जी ओ कॉम्प्लेक्स, एनएच 4, फरीदाबाद, (हरियाणा)।
7. उपसचिव (आई एफ - 1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
8. निदेशक, उद्योग एवं वाणिज्य विभाग, हरियाणा सरकार, 30 बेज बिल्डिंग, सेक्टर 17, चंडीगढ़।
9. प्रबंध निदेशक, हरियाणा राज्य औद्योगिक विकास निगम, हरियाणा सरकार, प्लॉट नं सी -13 व 14, सेक्टर 6 पंचकुला, (हरियाणा)।
10. सीनियर टाउन प्लानर, टाउन एंड कंट्री प्लानिंग (एच क्यू), एस सी ओ :71-75, सेक्टर 17C, चंडीगढ़।
11. संयुक्त निदेशक, जिला उद्योग केंद्र, प्लॉट नं 2, आई डी सी, गुडगांव (हरियाणा)।
12. संयुक्त निदेशक, जिला उद्योग केंद्र, नीलम चौक, फरीदाबाद (हरियाणा)।
13. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता।

विषय: हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 01.04.2021 को पूर्वाह्न 11:30 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

उपरोक्त विषय के सन्दर्भ में हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 01.04.2021 को पूर्वाह्न 11:30 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

(राजेश कुमार)
उप विकास आयुक्त

प्रतिलिपि:-

सहायक विकास आयुक्त (प्रशासन) - कार्यवृत्त की एक प्रति हिंदी अनुवाद हेतु संलग्न है।

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee meeting in respect of SEZs located in the State of Haryana, held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner, NSEZ at 11:30 AM on 01.04.2021 through Video Conferencing.

The following members of Approval Committee were present during the meeting through video conferencing:-

1. Shri Rajesh Kumar, Dy. Development Commissioner, NSEZ
2. Shri Hemant Rohilla, Dy. Commissioner, Customs, Delhi
3. Shri Kailash Chandra, IEO, Deptt. of Industries, Gurugram
4. Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi

➤ Besides, during the meeting i) Shri Ravi Raina, Specified Officer (I/C) ii) Shri Prakash Chand Upadhyay, ADC, and (iii) Shri Rajendra Mohan Kashyap, Steno Gr.II were also present to assist the Approval Committee. It was informed that the quorum is available and the meeting can proceed.

➤ At the outset, the Chairman welcomed the participants. After brief introduction, items included in the agenda were taken up for deliberations one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the developers / units, the following decisions were taken:-

1. Ratification of the Minutes of the Approval Committee meeting held on 04.03.2021 :-

As no reference in respect of the decisions of the Approval Committee held on 04.03.2021 was received from any of the members of the Approval Committee, Minutes of the Meeting held on 04.03.2021 were unanimously ratified.

Item No.2: Proposals for expansion of area of unit:

2.1: M/s. Saxo Group India Private Limited.

2.1.1. M/s. Saxo Group India Private Limited has submitted proposal for expansion of the unit by addition of '39012 Sqft. on 2nd & 3rd floor, Tower-11' in its total existing approved



area of 98746 Sqft. of its unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundaheera, Sector-21, Gurugram (Haryana). Unit has submitted copy of provisional offer of space dt. 15.02.2021 issued by SEZ Developer for allotment of proposed space. The unit also submitted revised projections, as under:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	96470.00	155102.61
Foreign Exchange Outgo	10669.00	6391.58
NFE Earnings	85801.00	148711.03
Imported Capital Goods	2669.00	2731.00
Indigenous Capital Goods	2461.00	4396.00

2.1.2. The Unit also submitted CPC Code of the services provided by the unit as given below:-

CPC Code	Description of services	Coverage of services
84240	Programming services	Writing and debugging programs, conducting tests, and editing documents.
84250	System maintenance services	Consulting and technical assistance services of software products in use, rewriting or changing existing programs or systems, and maintaining up-to-date software documentation and manuals.
84990	Other computer services not elsewhere classified.	Other information technology services.
86220	Bookkeeping services, except tax returns.	Classifying and recording business transactions in the books of account.
86609	Other management services N.E.C.	Services related to management consulting.

2.1.3. The following discrepancies required to be rectified by the unit:-

- (i). The existing approved value of indigenous capital goods is Rs.2461 lakhs, whereas unit has mentioned Rs.2765.22 lakhs in projection sheet.
- (ii). Revised breakup of foreign exchange outgo giving correct value of imported capital goods as Rs. 2731 lakhs, required to be submitted.

2.1.4. Ms. Rakhi Aswal, CFO, Mr. Deepak Gupta, COO, Mr. Praveen Kashyap, authorized representative & Mr. Sujay Paul, authorized representative of M/s. Saxo Group India Private Limited joined the meeting through video conferencing and explained the proposal. The representatives informed that the said unit is providing services to its parent company.

2.1.5. The Approval Committee observed that Bookkeeping services (CPC 86220) & Other management services NEC (CPC 86609) given by the unit are not covered under Rule 76 of SEZ Rules, 2006 as well as service activities approved to the unit.

2.1.6. After due deliberations, the Approval Committee unanimously approved the proposal of addition of '39012 Sqft. on 2nd & 3rd floor, Tower-11' and revised projections, subject to submission of correct details of services being provided by the unit along with their CPC Codes, in line with Rule 76 of SEZ Rules, 2006 as well as service activities approved as per LOA to the unit and rectification of discrepancies pointed out at Para 2.1.3.

Item No. 3: Proposals for enhancement in Capital goods / changes in projections of the unit:-

3.1: M/s. Infosys Limited.

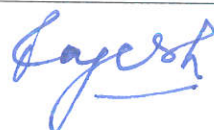
3.1.1. M/s. Infosys Limited had submitted proposal for approval of enhancement in the value of imported & indigenous capital goods as well as indigenous input services and revision in export / NFE projections in respect of its unit located in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	26916.00	28412.00
Foreign Exchange Outgo	13677.00	14440.00
NFE Earnings	13239.00	13972.00
Imported Capital Goods	540.00	573.00
Indigenous Capital Goods	73.00	290.00
Imported input services	0.00	0.00
Indigenous input services	0.00	2442.00

3.1.2. The Unit also submitted CPC Code of the services provided by the unit as given below:-

Description of services	CPC Code
Licensing services for the right to use computer software and databases.	849, 8440
Management Consulting and management services including financial, strategic, human resources, marketing, operations and supply chain management.	8650



Business consulting services including public relation.	86609, 86501
Information Technology (IT) consulting and support services	84210
Information Technology (IT) design and development services	84230
Hosting and information Technology (IT) infrastructure provisioning services.	84990, 84240
IT Infrastructure and network management services.	84990
Other information technology services not elsewhere classified.	84990
Software downloads.	84990

3.1.2. The unit also submitted SAC Codes of entire list of default services along with two additional services namely 'Business Auxiliary Services' & 'Event Management services'.

3.1.2. Shri Puneet Mundhra, Sr. Manager CAG of M/s. Infosys Limited joined the meeting through video conferencing and explained the proposal.

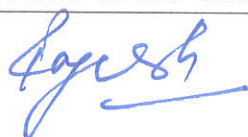
3.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for proposed enhancement in the value of imported & indigenous capital goods as well as indigenous input services and revision in export / NFE projections. The Approval Committee also took note of all CPC Code of services except 865 & 866 as provided by the unit. The Approval Committee further decided that this office revert back on the correctness of CPC Codes 865 and 866 only after receipt of clarification from DOC in the matter.

Item No.4: Proposals for approval of list of materials for authorized operations:-

4.1: M/s. ASF Insignia SEZ Pvt. Ltd., Developer.

4.1.1. M/s. ASF Insignia SEZ Pvt. Ltd., Developer of IT/ITES SEZ at Village- Gwal Pahari, Distt- Gurugram (Haryana) has submitted proposal for approval of list of materials to carry on following default / approved authorized operations in their SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i)	Construction of all type of buildings in processing area as approved by the Unit Approval Committee	22	18.18
(ii)	Air Conditioning of processing area.	Approved by BOA	3.88
(iii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and	02	0.50



	water channels of appropriate capacity.		
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	13.17
(v)	Access Control and Monitoring System	24	1.75
(vi)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	7.32
(vii)	Fire protection system with sprinklers, fire and smoke detectors.	07	7.31
(viii)	Security offices, police posts, etc, at entry, exit and other points within and along the periphery of the site.	11	1.85
(ix)	Facility Management Office (approved by BoA)	Approved by BoA	0.72
(x)	Power (including power back up facilities) (approved by BOA) – in PZ	Approved by BoA	21.70
(xi)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	22.50
		Total:	98.88

4.1.2. As per Chartered Engineer certificate submitted by the developer, the proposed materials are required for operation and maintenance in processing area of SEZ.

4.1.3. After due deliberations, Approval Committee unanimously approved the proposed list of materials, subject to the condition that Specified Officer shall ensure that no 'Restricted / Prohibited' item shall be allowed.

4.2. M/s. ASF Insignia SEZ Pvt. Ltd. (High Speed Diesel)

4.1.1. M/s. ASF Insignia SEZ Pvt. Ltd., Developer of IT/ITES SEZ at Village- Gwal Pahari, Distt- Gurugram (Haryana) submitted a proposal for ad-hoc approval for duty free procurement of 256 KL HSD (average monthly consumption of 28449 Ltr.) for FY 2021-22, based on average monthly consumption during 9 months of FY 2020-21 (01.04.2020 to



31.12.2020), to carry on authroised operation in its IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana), in terms of power guidelines dated 16.02.2016.

4.1.2. The Approval Committee observed that the proposal of the said developer for tax / duty free procurement of '1137 KL (1137000 Litre) High Speed Diesel (HSD)' for FY 2021-22, based on the average monthly consumption of HSD during FY 2019-20 instead of 2020-21, due to Covid-19 lockdown, was discussed in its meeting held on 04.02.2021. The Approval Committee was decided to forward the proposal to DOC for due consideration. The approval / decision of DOC in the matter are awaited.

4.1.3. After due deliberations, Approval Committee unanimously approved the duty free procurement of 256 KL HSD (average monthly consumption of 28449 Ltr.) of Rs.89.60 lakhs, for FY 2021-22, based on average monthly consumption during FY 2020-21, subject to compliance of the provisions of Para(vi) of the Guidelines for Power Generation, Transmission and Distribution in Special Economic Zone (SEZs) issued by Deptt. of Commerce, Govt. of India vide letter No. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016.

Item No.5: Proposals for change of name / shareholding mpattern of the unit:-

5.1: M/s. Inspop.com Limited.

5.1.1. M/s. Inspop.com Limited had submitted intimation for changes in shareholding pattern of the company in respect of its unit located in the ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ at Village Bahrapur, Gurugram (Haryana). The unit informed that informed that the shareholder of Inspop.com i.e. Admiral Group PLC transferred its shares to Penguin Portals Limited vide an Intra-group Share Exchange Agreement dated 17.09.2019. Further, post transfer of shares to Penguin Portal Limited, the company created a new class of B shares and issued them to Zedra Trust (Guernsey) Limited. Accordingly, the shareholding pattern of Inspop.com before and after transfer of shares is as under:-

Name of shareholder	Shareholding pattern before transfer		Revised shareholding pattern after transfer	
	No. of shares	% share	No. of shares	% share
Admiral Group Plc.	2144391	100%	-	-
Penguin Portals Limited	-	-	2144391	90%
Zedra Trust (Guernsey) Limited	-	-	238266	10%
Total:	2144391	100%	2382657	100%



5.1.2. Following documents also needs to be submitted which have been communicated to the unit:-

- (i) The shares of the company was transferred in 2019 vide Share Exchange Agreement dated 17.09.2019, whereas the proposal for change in shareholding pattern has been submitted to this office in 2021. Unit needs to submit reasons for delay in intimation for such changes in shareholding pattern.
- (ii) As per APRs the unit has made the DTA sale of Rs.56.25 lakhs during FY 2018-19. Hence, unit needs to submit breakup details of DTA Sales viz i). Services rendered in DTA and payment realized in free foreign exchange & ii). Services rendered in DTA against payment in INR.
- (iii) Unit has shown deemed exports of Rs. 166.46 lakhs as supplies under Rule 53A of SEZ Rules, 2006. Hence, unit needs to clarify under which sub rule of Rule 53A and to whom they have provided services. Mode of payment received whether INR or Foreign Currency, also required to be given.
- (iv) Status of pending foreign exchange realization of Rs. 396.72 lakhs & Rs.105 lakhs showing in APRs for FY 2017-18 & 2019-20, respectively, duly certified by CA, required to be submitted.
- (v) Details of CPC (Provisional Code) of the services being provided by the unit required to be submitted.

5.1.3. Shri Tajinder Singh, Country Head & Shri Tejasvi Anand, authorized representative of M/s. Inspop.com Limited joined the meeting through video conferencing and explained the proposal. The representatives informed that Penguin Portals Limited is subsidiary of Admiral Group. Admiral Group PLC had transferred its shares to Penguin Portals Limited vide an Intra-group Share Exchange Agreement dated 17.09.2019. They further informed that Parent Company of Inspop.com Ltd. was not aware about requirement of intimation of such changes in shareholding pattern to SEZ authority. When they came to know about it, the company has filed intimation of such changes for approval of UAC. On being asked by the Approval Committee, the representative of the unit informed that all DTA sales have been made against payment received in foreign currency. They further informed that approx. Rs.45 lakhs is outstanding against pending forex realization of Rs.396.72 lakhs pertain to FY 2017-18 and some amount pertain to FY 2019-20 also to be realized. As regard deemed export of Rs.166.46 lakhs shown in APR 2019-20, the representative informed that such supplies of services has been made under Rule 53A(h) and payment has been received in foreign currency. The representative informed CPC Code of the services being provided by the unit is CPC 842.



5.1.4. The Approval Committee took a serious view on delay in intimation of changes in the shareholding pattern of the unit and directed the representatives of the unit to ensure that such lapse should not recur in the future.

5.1.5. After due deliberations, the Approval Committee unanimously approved the proposal for changes in shareholding pattern in respect of its unit located in the ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ at Village Bahrapur, Gurugram (Haryana), in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018 subject to compliance with safeguards prescribed therein and further subject to written submission of required information / clarification as indicated at Para 5.1.2. The approval is subject to a written communication by the firm of CPC Code of services provided.

5.2: M/s. Candor Kolkata One Hi-tech Structures Pvt. Ltd., Power Generation Unit.

5.2.1. M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. had submitted intimation for changes in shareholding pattern of the company in respect of its *Backup Power Generation* unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), as given below:-

- Shareholding pattern of the company at time of amalgamation of the company approved by UAC in its meeting held on 07.02.2020:-

S. No.	Name of Shareholder	No. of shares	% shareholding (Approx.)
1	BSREP India Office Holdings V Pte. Ltd.	58504	99.970
2	BSREP Moon C1 L.P.	3	0.005
3	BSREP Moon C2 L.P.	3	0.005
4	BSREP Moon C3 L.P.	3	0.005
5	BSREP Moon C4 L.P.	3	0.005
6	BSREP Moon C5 L.P.	3	0.005
7	BSREP Moon C6 L.P.	3	0.005
	Total:	58522	100%

- Revised shareholding pattern (Post transfer of shares):-

S. No.	Name of Shareholder	No. of shares	% shareholding (Approx.)
1	Brookfield India Real Estate Trust	59545	99.9983
2	Candor India Office Parks Private Limited (as nominee of Bookfield India Real Estate Trust)	1	0.0017
	Total:	59546	100%

Rajesh

5.2.2. The unit further informed that:-

- (i). On August 12, 2020, 18 equity shares of the Company that is 3 equity shares held by each (i) BSREP Moon C1 L.P., (ii) BSREP Moon C2 L.P., (iii) BSREP Moon C3 L.P. (iv) BSREP Moon C4 L.P. (v) BSREP Moon C5 L.P. & (vi) BSREP Moon C6 L.P., are collectively transferred to BSREP India Office Holdings Pte. Ltd.. Copy of Board Resolution dt. 12.08.2020 for transfer of shares has been submitted.
- (ii). On December 01, 2020, 1024 Compulsory Convertible Debentures (CCDs) held by BSREP India Office Holdings V Pte. Ltd. have been converted into equivalent number of fully paid-up equity shares and allotment of 1024 equity shares made to BSREP India Office Holdings V Pte. Ltd. Copy of Board Resolution dt. 01.12.2020 for conversion of shares has been submitted.
- (iii). On February 08, 2021, (i). 59528 equity shares of the company held by BSREP India Office Holdings V Pte. Ltd. are transferred to Brookfield India Real Estate Trust, (ii) 17 equity shares out of 18 equity shares held by BSREP India Office Holdings Pte. Ltd. are transferred to Brookfield India Real Estate Trust and balance 1 equity share is transferred to Candor India Office Parks Private Limited (as nominee of Brookfield India Real Estate Trust), (iii). 45535 Compulsory Convertible Debentures (CCDs) held by BSREP India Office Holdings III Pte. Ltd. are transferred to Brookfield India Real Estate Trust. Copy of Board Resolution dt. 08.02.2021 for transfer of shares has been submitted.

5.2.3. The Approval Committee observed that as per information submitted by the unit, 1024 Compulsory Convertible Debentures (CCDs) held by BSREP India Office Holdings V Pte. Ltd. was converted into fully paid-up equity shares on 01.12.2020 and allotment of 1024 equity shares was made to BSREP India Office Holdings V Pte. Ltd. The said changes in shares were not part of REIT. However, the unit did not intimate such change in shareholding pattern to the Approval Committee.

5.2.4. Shri Amrik Singh, authorized representative of M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that they were thinking that even after conversion of CCDs and allotment of additional shares there was no major changes in percentage of shareholding of BSREP India Office Holdings V Pte. Ltd.. Hence, the company did not intimate such



changes. After transfer of all equity shares of the company held by BSREP India Office Holdings V Pte. Ltd. to Brookfield India Real Estate Trust, the company has submitted application for approval by the Approval Committee in terms of Instruction No. 89. He further informed that the Company is also developer of an IT/ITES SEZ in Kolkata (West Bengal) and have obtained 'In-Principle Approval' from BoA in its meeting held on 25.09.2020, for transfer of shareholding of the company to Brookfield India Real Estate Trust.

5.2.5. After due deliberations, the Approval Committee unanimously approved the proposal for changes in shareholding pattern of M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. in respect of its Backup Power Generation unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018 subject to compliance with safeguards prescribed therein.

5.3. M/s. Resbird Technologies Pvt. Ltd.

5.3.1. M/s. Resbird Technologies Pvt. Ltd. submitted information about for changes in shareholding pattern of the company in respect of its unit located in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana), as given below:-

Name of shareholder	Shareholding pattern at the time of project application		Revised shareholding pattern as on 29.01.2021	
	No. of shares hold	% share	No. of shares hold	% share
Sundar Sarup Patpatia	5000	50%	-	-
Kumkum Bhatia	5000	50%	5000	50%
Radha Bhatia	-	-	4500	45%
Ankur Bhatia	-	-	500	05%
Total:	10000	100%	10000	100%

5.3.2. The unit informed that one of their directors Ms. Radha Bhatia was appointed as Director of the company in 2012. However, unit had not timely intimated for such changes in directors. Thus, reasons for non-intimation for said changes in director along with copy of Bio-data & residential address proof of Ms. Radha Bhatia also required to be submitted. The Approval Committee took a serious note on delay in intimation by the unit.

5.3.3. No one from the unit attended the meeting to explain the matter.



5.3.4. After due deliberations, the Approval Committee unanimously approved the changes in shareholding pattern of M/s. Resbird Technologies Pvt. Ltd. in respect of its unit located in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana), in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018 subject to compliance with safeguards prescribed therein and further subject to submission of documents as pointed out at Para 5.3.2.

Item No.6: Proposals for enhancement of capital goods and changes in NFE projections of the unit.

6.1: M/s. IBM India Private Limited (Unit-II).

6.1.1. M/s. IBM India Private Limited (Unit-II) had submitted proposal for approval of enhancement in the value of indigenous capital goods, reduction in imported capital goods and revision in NFE projections of its unit located in the ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village Gwal Pahari, Distt- Gurugram (Haryana), as given below:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	153179.03	153179.03
Foreign Exchange Outgo	50044.91	49044.91
NFE Earnings	103134.12	104134.12
Imported Capital Goods	4589.79	3589.79
Indigenous Capital Goods	917.96	1917.96

6.1.2. Shri Stanly Sebastian, Manger of M/s. IBM India Private Limited joined the meeting through video conferencing and explained the proposal. He informed that earlier the unit had proposed to import Laptops & Desktops. Now, the company decided to procure Laptops & Desktops of Rs.1000 lakhs from DTA instead of import. Accordingly, they have submitted proposal for enhancement in the value of indigenous capital goods and decrease in the value of imported capital goods.

6.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for proposed enhancement in the value of indigenous capital goods, reduction in imported capital goods and revision in NFE projections of the unit. The Approval Committee directed the unit to submit CPC Code of services being provided by the unit.



Item No.7: Proposals for inclusion of additional items in LOA of the Unit.

7.1: M/s. SE2 Digital Service LLP.

7.1.1. M/s. SE2 Digital Service LLP had submitted proposal for inclusion of additional authorized operation (service activities) in the LOA No.10/43/2018-SEZ/12783 dated 22.11.2018 of its unit located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana). The details of existing authorized operation & proposed additional authorized operations:-

Existing approved authorized operations (Service activities)	Proposed additional authorized operations (Service activities)
<i>Information Technology and Information Technology Enabled Services namely Back Office Support, Call Centre, Data Processing, Insurance Claim processing, Revenue Accounting, Support Center and financial services.</i>	Computer Software services and Human Resource Services.

7.1.2. The Unit informed that proposed additional service activities are covered under the following CPC Codes:-

- (i) 862 – Accounting, auditing and book-keeping services.
- (ii) 843 – Data processing services.
- (iii) 842 – Software implementation services.

7.1.3. The Approval Committee observed that Bookkeeping services (CPC 862) given by the unit are not covered under Rule 76 of SEZ Rules, 2006 as well as service activities approved to the unit.

7.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for inclusion of proposed additional authorized operations (service activities) in LOA dt.22.11.2018, subject to submission of CPC Code of existing approved authorized operations in LOA dt. 22.11.2018, and proposed additional authorized operations.

Item No.8: Ratification of the approval to leave furniture & fixtures by SEZ Unit.

8.1: M/s. Wipro HR Services India Pvt. Ltd.

8.1.1. The Approval Committee in its meeting held on 04.02.2021 approved the proposal of M/s. Wipro HR Services India Pvt. Ltd. for partial deletion of '27694 Sqft. at 7th floor,

Building No.2' of its unit located in Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), subject to 'No Dues Certificate' from the Specified Officer. The approval was conveyed to the unit vide this office letter dated 09.03.2021.

8.1.2. The unit vide its email dated 15.03.2021 requested to issue approval to leave / handover the furniture & fixtures installed at 7th floor, Building No.2 to the developer post payment of applicable tax/duties on 'as is where is basis'.

8.1.3. The Competent Authority decided to allow the unit to leave / handover the furniture & fixtures installed on the aforesaid floor to the developer post payment of applicable tax/duties on 'as is where is basis', subject to 'No Dues Certificate' from the Specified Officer. The approval was conveyed to the unit vide this office letter dated 26/03/2021. It was also decided to place the same before the Approval Committee for information.

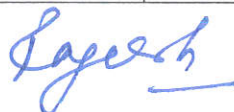
8.1.4. After due deliberations, the Approval Committee unanimously ratified the approval to leave / handover the furniture & fixtures installed at 7th floor, Building No.2 to the developer post payment of applicable tax/duties on 'as is where is basis', conveyed to the unit vide this office letter dated 26/03/2021.

Item No. 9: Non-intimation of change in board of directors & registered office address.

9.1. M/s. Clean Max Cogen Solutions Pvt. Ltd.

9.1.1. M/s. Clean Max Cogen Solutions Pvt. Ltd. had executed Bond-cum-Legal Undertaking in respect of its unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Vill. Dundahera, Gurugram (Haryana). While examination, it was observed that the bond has been signed by Sh. Nikunj Gopal Ghodawat (Director) but his name is not in current list of directors. Further change in registered office address also found. The existing & revised list of directors & registered office address of the company are as under:

(A) Existing Board of director	Revised Board of director
1. Mr. Kuldeep Jain 2. Mr. Pratap Rikhablal Jain	1. Mr. Nikunj Gopal Ghodawat 2. Mr. Pramod Madhavrao Deore
(B) <u>Existing Registered office:</u> 16, 1 st floor, Prabhadevi Industrial Estate, Veer Savarkar Road, Prabhadevi, Mumbai (Maharashtra)	<u>Revised registered office:</u> 13A, Floor-13, Plot -400, The Peregrine Apartment, Kismat Cinema, Prabhadevi, Mumbai (Maharashtra)



9.1.2. The unit stated that that due to Covid-19 pandemic their offices were closed and they were not able to submit intimation for change in registered office and directors of the company. The unit informed that there is no change in shareholding pattern before & after changes in directors of the company.

9.1.3. No one from the unit attended the meeting. The Approval Committee took serious view that change in Director and registered office address that happened on 12.02.2018 and 12.07.2017 respectively were not reposed to this office timely.

9.1.4. After due deliberations, the Approval Committee unanimously took note of the aforesaid change in registered office and directors of the company.

The meeting ended with a vote of thanks to the Chair.



(Rajesh Kumar)
Dy. Development Commissioner



(A. Bipin Menon)
Development Commissioner