



GOVERNMENT OF INDIA
MIN. OF COMMERCE & INDUSTRY, DEPTT. OF COMMERCE
OFFICE OF THE DEVELOPMENT COMMISSIONER
NOIDA SPECIAL ECONOMIC ZONE
NOIDA DADRI ROAD, PHASE-II, NOIDA-201305
DISTT. GAUTAM BUDH NAGAR (UP)

फा० सं० 10/274/2009-SEZ/

दिनांक: 15/11/2021

सेवा मे,

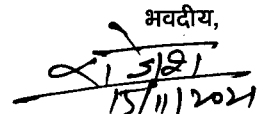
1. निदेशक(एस०ई०जेड०), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (निवारक), न्यू कस्टम हाउस, नियर आईजीआई 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 भवन, 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 / सह-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 02/11/2021 को पूर्वाह्न 11:00 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 02/11/2021 को पूर्वाह्न 11:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

15/11/2021
(राजेश कुमार)
उप विकास आयुक्त

प्रतिलिपि:-

1. सम्बंधित निर्दिष्ट अधिकारी - सूचनार्थ एवं आवश्यक कार्यवाही हेतु ।
2. 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 11:00 AM on 02.11.2021 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 Vinod Kumar Ahirwar, Dy. Commissioner, Customs Preventive, New Delhi
3. Ms. Sanjeet Kaur, GM, Deptt. of Industries, Gurugram
4. Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi

- Besides, during the meeting i) Shri Ravindra Singh, Specified Officer, ii) Shri Prakash Chand Upadhyay, ADC, (iii) Shri Mohan Veer Ruhella, ADC, and (iv) Shri Anuj Dixit, UDC 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 07.10.2021 :-

As no reference in respect of the decisions of the Approval Committee held on 07.10.2021 was received from any of the members of the Approval Committee, Minutes of the Meeting held on 07.10.2021 were unanimously ratified.

Item No.2: Proposals for approval of list of materials for authorized operations:-

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

2.1.1. 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	14.67
ii.	Air Conditioning of processing area.	Approved by BOA	17.92
iii.	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	12.24
iv.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc.	04	26.13
v.	Access Control and Monitoring System.	24	3.91
vi.	Fire protection system with sprinklers, fire and smoke detectors.	07	12.98
vii.	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	8.38
viii.	Power (including power back up facilities) (approved by BOA) – in PZ	Approved by BoA	31.96
ix.	Facility Management Office	Approved by BOA	0.60
		Total:	128.79

2.1.2. As per Chartered Engineer certificate submitted by the developer, the proposed material are Façade, Miscellaneous material, Hardware materials, HVAC items, Plumbing materials, Electrical materials, Accessories for access control system, Fire-fighting materials, STP materials, Power Backup facility & accessories for road sweeping machine for operation & maintenance in SEZ.

2.1.3. 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.

2.2. M/s. ASF Insignia SEZ Pvt. Ltd. (Developer)- High Speed Diesel.

2.2.1. M/s. ASF Insignia SEZ Pvt. Ltd., developer had submitted proposal for approval of tax/duty free procurement of 29.63 KL (29630 Litre) High Speed Diesel (HSD) to carry on following approved authorized operation in the IT/ITES SEZ. at Vill. Gwal Pahari, Distt. Gurugram (Haryana):-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50	Estimated cost (Rs. in lakhs)
(i)	Power (Including power backup facilities) (as approved by BoA in Processing Area)	Approved by BoA in Processing Area	13.33

2.2.2. The Approval Committee in its meeting held on 01.04.2021 had granted approval to the said developer for duty free procurement of '256 KL (256000 Litre High Speed Diesel (HSD)' for FY 2021-22, based on the HSD Consumption of 256048.34 Litre during the preceding year 2020-21 (for 9 months i.e. upto 01.04.2020 to 31.12.2020) shown by the developer. Now, the developer has submitted HSD Consumption details of 285630.61 Litre during complete period of proceeding year 2010-2021 (01.04.2020 to 31.03.2021), duly certified by the Chartered Engineer:-

Period	Total HSD Consumption Qty. (Ltrs.)	Power Unit generated & Consumed	
		DG Unit Consumed (KWH)	Units Generated per Litre
(01.04.2020 to 31.03.2021)	285630.61	1011418	3.541
Monthly Average	23802.55 Liters per month		

2.2.3. The developer has now submitted proposal for approval of remaining quantity of 29630 Litre (285630.61 - 256000 = 29630.61 Litre) for FY 2021-22 based on the total HSD consumption during the preceding year 2020-21.

2.2.4. After due deliberations, Approval Committee unanimously approved the proposal for tax/duty free procurement of 29.63 KL (29630 Litre) High Speed Diesel (HSD), 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. The

Agreed

Specified Officer shall ensure that monthly duty free procurement of Diesel should not exceed 23802.55 Liters per month and power generated through DG Sets shall be supplied strictly within the SEZ only.

2.3: M/s. DLF Assets Ltd., Co-developer.

2.3.1. M/s. DLF Assets Ltd., Co-developer has submitted proposal for approval of list of materials to carry on following default authorized operations in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana):-

S. No.	Authorized Operation	Sl. No. at default list of Authorised Operations as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
i.	Construction of all type of buildings in processing area as approved by the UAC.	22	0.77
ii.	Access Control and Monitoring System.	24	1.90
		Total:	2.67

2.3.2. As per Chartered Engineer certificate submitted by the co-developer, the proposed goods will be used for operation & maintenance in Building No. 6 & 14 (quantum space of 217586 Sqmt.) in SEZ.

2.3.3. 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.

2.4: M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer.

2.4.1. M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) has submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of materials as per Inst. No. 50 & 54	Estimated Cost (Rs in Lakhs)
i.	Construction of all types of building in	22	248.23

Egged

	processing area as approved by the Unit Approval Committee.		
ii.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc.	04	171.50
iii.	Air Conditioning of processing area	21	83.00
iv.	Fire protection system with sprinklers, fire and smoke detectors.	07	132.54
v.	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	29.00
vi.	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	48.00
vii.	Access Control and Monitoring System	24	58.30
viii.	Roads with Street lighting, signals and signage	01	12.50
ix.	Security offices, police posts, etc, at entry, exit and other points within and along the periphery of the site.	11	25.80
x.	Telecom and other communication facilities including internet connectivity.	05	9.00
xi.	Landscaping and water bodies	08	15.54
		Total:	833.41

2.4.2. As per CE Certificates the proposed materials shall be required for operations and maintenance of Tower Nos. 1,2,3,4,5,6,7,8,9, 11 & MLCP (28.28 lakhs Sqft. approx.) in SEZ.

2.4.3. Shri Amrik Singh, Auth. Representative of M/s. M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. joined the meeting through video conferencing and explained the requirement of proposed materials.

2.4.4. 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.

Item No.3: Proposals for merger of LOAs of the unit:-

3.1: M/s. FIL India Business and Research Services Private Limited

3.1.1. M/s. FIL India Business and Research Services Private Limited has submitted

Cyesh

proposal for merger of LOA No. 10/10/2018-SEZ/3077 dated 21.03.2018 of Unit-II into the LOA No. 10/14/2017-SEZ/4328 dt. 19/04/2017 of Unit-I in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), in terms of Proviso 4 of Rule 19(2) of SEZ Rules, 2006. The unit has mentioned that the company does not avail Income Tax exemption for both Unit-I & Unit-II and does not want to avail any exemption post merger of LOAs as well.

3.1.2. The unit has submitted revised consolidated projections after merger of LOAs, as given below:-

S. No.	Particulars (for five years)	Projections (Rs. in lakhs)
i.	FOB value of Exports	444262.00
ii.	Foreign Exchange Outgo	31572.00
iii.	NFE Earning (i – ii)	412689.00
iv.	Imported Capital Goods	15604.00
v.	Indigenous Capital Goods	10636.00
vi.	Indigenous input services	129520.00
vii.	Employment	2700 Nos.

3.1.3. Unit has submitted list of 32 nos. input services giving Sl. No. & description as per default list of services.

3.1.4. The Approval Committee observed that as per per APR for FY 2019-20 the Unit-I has rendered services in DTA amounting to Rs.183.05 lakhs. 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.

3.1.5. Shri Alok Loyalka, FIL India Team, Shri Gautam Kumar, Auth. Rep. & Shri Anurag Goel, Auth. Rep. of M/s. FIL India Business and Research Services Private Limited joined the meeting through video conferencing and explained the proposal. The representatives informed that to ensure effective management and efficient utilization of resources they wish to merger of LOAs. They informed that the unit is doing all sales in foreign currency only.

3.1.6. After due deliberations, the Approval Committee unanimously approved the proposal for merger of LOA No. 10/10/2018-SEZ/3077 dated 21.03.2018 of Unit-II into the LOA No. 10/14/2017-SEZ/4328 dt. 19/04/2017 of Unit-I, in terms of Proviso 4 to Rule 19(2) of SEZ Rules, 2006, subject to conditions prescribed therein. The Approval Committee directed the



representative of the unit to submit required details of services rendered in DTA.

Item No.4: Proposals for enhancement in the value of capital goods of the unit:-

4.1: M/s. Concentrix Daksh Services India Private Limited (Unit-I)

4.1.1. M/s. Concentrix Daksh Services India Private Limited (Unit-I) has submitted a proposal for enhancement in the value of imported & indigenous capital goods and revision in forex outgo / NFE projections 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:-

(Rs. in lakhs)

Particulars	Existing projections	Revised projections
FOB value of Exports.	299207.00	299207.00
Forex outgo.	9411.97	11954.47
NFE Earnings.	289795.03	287252.53
Imported Capital Goods	359.20	2901.70
Indigenous Capital Goods	3594.44	11023.94
Indigenous input services	70373.12	70373.12

4.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for enhancement in the value of imported & indigenous capital goods and revision in forex outgo / NFE projections.

Item No.5: Proposals for approval of the value of input services:-

5.1: M/s. Evalueserve.com Private Limited (Unit-I)

5.1.1. M/s. Evalueserve.com Private Limited (Unit-I) has submitted proposal for approval of the value of indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	47795.00	47795.00
Foreign Exchange outgo	1000.00	1000.00
NFE Earnings	46795.00	46795.00
Imported Capital Goods	1000.00	1000.00
Indigenous Capital Goods	1100.00	1100.00
Indigenous input services	0.00	11955.50

5.1.2. The unit has submitted a list of 20 nos. input services which are covered under the default list of 67 services.

5.1.3. Shri Rama Shankar Thakur, Group Manager-Finance of M/s. Evalueserve.com Private Limited joined the meeting through video conferencing and explained the proposal.

5.1.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

5.2: M/s. Evalueserve.com Private Limited (Unit-II)

5.2.1. M/s. Evalueserve.com Private Limited (Unit-II) has submitted proposal for approval of the value of indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	66580.75	66580.75
Foreign Exchange outgo	2013.86	2013.86
NFE Earnings	64566.89	64566.89
Imported Capital Goods	1440.86	1440.86
Indigenous Capital Goods	1735.00	1735.00
Old capital goods to be transferred from STPI Unit.	1200.00	1200.00
Indigenous input services	0.00	19160.50

5.2.2. The unit has submitted a list of 24 nos. input services which are covered under the default list of 67 services.

5.2.3. Shri Rama Shankar Thakur, Group Manager-Finance of M/s. Evalueserve.com Private Limited joined the meeting through video conferencing and explained the proposal.

5.2.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

5.3: M/s. Evalueserve.com Private Limited (Unit-III)

5.3.1. M/s. Evalueserve.com Private Limited (Unit-III) has submitted proposal for approval of the value of indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
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Projected FOB value of exports	50547.20	50547.20
Foreign Exchange outgo	1888.29	1888.29
NFE Earnings	48658.91	48658.91
Imported Capital Goods	1341.29	1341.29
Indigenous Capital Goods	1650.00	1650.00
Indigenous input services	0.00	14318.50

5.3.2. The unit has submitted a list of 24 nos. input services which are covered under the default list of 67 services.

5.3.3. Shri Rama Shankar Thakur, Group Manager-Finance of M/s. Evalueserve.com Private Limited joined the meeting through video conferencing and explained the proposal.

5.3.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

5.4: M/s. Evalueserve SEZ (Gurgaon) Private Limited

5.4.1. M/s. Evalueserve SEZ (Gurgaon) Private Limited has submitted proposal for approval of the value of indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	50900.00	50900.00
Foreign Exchange outgo	1885.00	1885.00
NFE Earnings	49015.00	49015.00
Imported Capital Goods	570.00	570.00
Indigenous Capital Goods	135.00	135.00
Indigenous input services	0.00	17460.50

5.4.2. The unit has submitted a list of 24 nos. input services which are covered under the default list of 67 services.

5.4.3. The Approval Committee observed that per APRs, the unit has rendered services in DTA amounting to Rs.4514.09 lakhs during the FY 2010-11 to 2019-20. 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.

5.4.3. Shri Rama Shankar Thakur, Group Manager-Finance of M/s. Evalueserve.com Private Limited joined the meeting through video conferencing and explained the proposal. He assured to submit details of DTA sales at the earliest.

5.4.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services. The Approval Committee directed the representative of the unit to submit required details of sale of services in DTA.

5.5: M/s. Interglobe Technology Quotient Private Limited

5.5.1. M/s. Interglobe Technology Quotient Private Limited has submitted proposal for approval of the value of imported & indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	335472.41	335472.41
Foreign Exchange outgo	22729.82	22729.82
NFE Earnings	312742.59	312742.59
Imported Capital Goods	600.00	600.00
Indigenous Capital Goods	3650.00	3650.00
Imported input services	0.00	600.00
Indigenous input services	0.00	25000.00

5.5.2. The unit has submitted a list of 02 nos. imported input services and 22 nos. input services giving Sl. No. & description as per the default list of 67 services.

5.5.3. After due deliberations, the Approval Committee unanimously approved the proposed value of imported & indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

5.6: M/s. Cognizant Technology Solutions India Private Limited (Unit-I)

5.6.1. M/s. Cognizant Technology Solutions India Private Limited (Unit-I) has submitted proposal for approval of the value of indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

Cognizant

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	48196.00	48196.00
Foreign Exchange outgo	2585.00	2585.00
NFE Earnings	45611.00	45611.00
Imported Capital Goods	1500.00	1500.00
Indigenous Capital Goods	1000.00	1000.00
Indigenous input services	0.00	9480.00

5.6.2. The unit has submitted a list of 66 nos. input services as per the default list of 67 services.

5.6.3. The Approval Committee observed that as per APRs, the unit has rendered services in DTA amounting to Rs.2146.52 lakhs during the FY 2013-14 to 2019-20. 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.

5.6.3. Shri Parthasarathy K, Sr. Manager of M/s. Cognizant Technology Solutions India Private Limited joined the meeting through video conferencing and explained the proposal. He assured to submit details of DTA sales at the earliest.

5.6.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services. The Approval Committee directed the representative of the unit to submit required details of sale of services in DTA.

5.7: M/s. Cognizant Technology Solutions India Private Limited (Unit-II)

5.7.1. M/s. Cognizant Technology Solutions India Private Limited (Unit-II) has submitted proposal for approval of the value of indigenous input services of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	42263.00	42263.00
Foreign Exchange outgo	4626.00	4626.00
NFE Earnings	37637.00	37637.00

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Imported Capital Goods	400.00	400.00
Indigenous Capital Goods	300.00	300.00
Indigenous input services	0.00	11280.00

5.7.2. The unit has submitted a list of 66 nos. input services as per the default list of 67 services.

5.7.3. The Approval Committee observed that as per APRs, the unit has rendered services in DTA amounting to Rs.213.48 lakhs during the FY 2013-14 to 2019-20. 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.

5.7.3. Shri Parthasarathy K, Sr. Manager of M/s. Cognizant Technology Solutions India Private Limited joined the meeting through video conferencing and explained the proposal. He assured to submit details of DTA sales at the earliest.

5.7.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services. The Approval Committee directed the representative of the unit to submit required details of sale of services in DTA.

5.8: M/s. Cognizant Technology Solutions India Private Limited (DLF Cyber City)

5.8.1. M/s. Cognizant Technology Solutions India Private Limited has submitted proposal for approval of the value of indigenous input services of its unit 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	17541.00	17541.00
Foreign Exchange outgo	2174.00	2174.00
NFE Earnings	15367.00	15367.00
Imported Capital Goods	420.00	420.00
Indigenous Capital Goods	300.00	300.00
Indigenous input services	0.00	5000.00

5.8.2. The unit has submitted a list of 66 nos. input services as per the default list of 67 services.

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5.8.3. Shri Parthasarathy K, Sr. Manager of M/s. Cognizant Technology Solutions India Private Limited joined the meeting through video conferencing and explained the proposal.

5.8.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

5.9. M/s. Concentrix Daksh Services India Pvt. Ltd.(Unit-II)

5.9.1. The Specified Officer, DLF Cyber City Developers Ltd. SEZ IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. Concentrix Daksh Services India Pvt. Ltd. (Unit-II) duly accepted by them. On examination, it was observed that that the value of indigenous input services amounting to Rs. 16220.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit had submitted list of input services which are covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	97247.29	97247.29
Foreign Exchange Outgo	495.89	495.89
NFE Earning	96751.40	96751.40
Imported Capital Goods	222.00	222.00
Indigenous Capital Goods	536.15	536.15
Indigenous Input Services	00.00	16220.00

5.9.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

5.10. M/s. R1 RCM Global Pvt. Ltd.

5.10.1. The Specified Officer, Gurgaon Infospace Ltd. IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. R1 RCM Global Pvt. Ltd. duly accepted by them. On examination, it was observed that the value of indigenous input services amounting to Rs. 21025.49 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit had submitted list

of input services which are covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	76152.67	76152.67
Foreign Exchange Outgo	2576.42	2576.42
NFE Earning	73576.25	73576.25
Imported Capital Goods	702.38	702.38
Indigenous Capital Goods	130.47	130.47
Indigenous Input Services	00.00	21025.49

5.10.2. Shri Uday Goel, AGM-Legal of M/s. R1 RCM Global Private Limited joined the meeting through video conferencing and explained the proposal.

5.10.3. After due deliberations, the Approval Committee unanimously took note of the revised projections of indigenous input services of the unit, subject to the condition that the input services shall be as per the default list of 67 services.

5.11. M/s. RBS Services India Pvt. Ltd.

5.11.1. M/s. RBS Services India Private Limited has submitted proposal for approval of the value of indigenous raw materials, consumables / components & indigenous input services of its unit in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	890406.01	890406.01
Foreign Exchange outgo	17962.68	17962.68
NFE Earnings	872443.33	872443.33
Imported Capital Goods	952.00	952.00
Indigenous Capital Goods	0.00	0.00
Indigenous raw materials/ consumables/ components etc.	0.00	70.55
Indigenous input services	0.00	151388.00

5.11.2. The unit has submitted a list of 33 nos. input services as per the default list of 67 services.

5.11.3. Shri Sanjay Bawa, Shri Nitin Kapoor & Shri Yogesh Gupta, Auth. Rep. of M/s. RBS Services India Private Limited joined the meeting through video conferencing and explained the proposal.

5.11.4. After due deliberations, the Approval Committee unanimously approved the proposed value of indigenous raw materials, consumables / components & indigenous input services, subject to the condition that the input services shall be as per the default list of 67 services.

Item No. 6. Cases of sale of services in DTA:-

6.1: M/s. Clairvolex IP Solutions Pvt. Ltd. (Unit-I)

6.1.1. M/s. Clairvolex IP Solutions Pvt. Ltd. (Unit-I) has submitted details of DTA sales of Rs.11,53,809/- in INR during FY 2018-19 by its unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana). Out of total DTA sales of Rs.11,53,809/-, an amount of Rs.9,96,304/- has been made against payment in INR.

6.1.2. The Approval Committee observed that the services rendered by the unit in Domestic Tariff Area amounting to Rs.9,96,304/- during FY 2018-19, are not as per the provisions of Section 2(z) (iii) of SEZ Act, 2005 whereby the services rendered by the SEZ unit should be paid in free foreign exchange only.

6.1.3. After due deliberations, the Approval Committee empowered the Development Commissioner, NSEZ to issue Show Cause Notice and adjudicate in terms of Section 11(2) of the Foreign Trade (Development & Regulation) Act, 1992, for effecting DTA sale of services in INR in violation of Section 2(z) of the SEZ Act, 2005.

Item No. 7. Proposals for approval of 'Common Area Maintenance charges' (CAM Charges) as additional input services:-

7.1. M/s. Optum Global Solutions (India) Pvt. Ltd. (Unit-II)

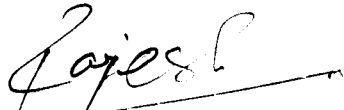
7.1.1. M/s. Optum Global Solutions (India) Private Limited (Unit-II) has submitted a proposal for inclusion of 'Common Area Maintenance ('CAM' or 'maintenance') charges' paid to the SEZ Developer for the area occupied by Cafeteria, Medical cum Wellness room & Recreation room in the default list of services to avail GST exemption in respect of its unit located in the ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ at Village Behrampur, Gurugram (Haryana).



7.1.2. The Approval Committee in its meeting held on 08.09.2021 had approved the proposal of M/s. Optum Global Solutions (India) Pvt. Ltd. for inclusion of 'Common Area Maintenance charges' being paid by the Unit to the SEZ Developer, as additional authorized service to the unit to avail GST exemption on it, in respect of its two units located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No. 07, Sector-144, Noida (U.P.).

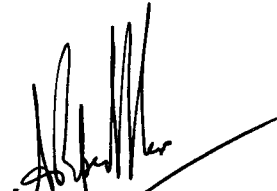
7.1.3. After due deliberations, the Approval Committee unanimously approved the proposal of M/s. Optum Global Solutions (India) Pvt. Ltd. for inclusion of 'Common Area Maintenance charges' paid to the SEZ Developer for the area occupied by Cafeteria, Medical cum Wellness room & Recreation room, as additional input service to avail GST exemption, in respect of its Unit-II located in the ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ at Village Behrampur, Gurugram (Haryana).

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



(Rajesh Kumar)

Dy. Development Commissioner



(A. Bipin Menon)

Development Commissioner