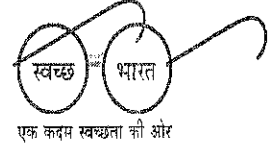




भारत सरकार  
वाणिज्य और उद्योग मंत्रालय  
वाणिज्य विभाग  
विकास आयुक्त का कार्यालय  
नोएडा विशेष आर्थिक क्षेत्र  
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305  
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



फा० सं० 10/274/2009-SEZ/

दिनांक: 12/03/2021

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, 4<sup>th</sup> 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।

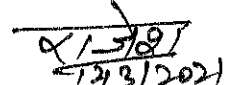
विषय: हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 04.03.2021 को अपराह्न 12:30 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त - एतद संबंधी।

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 04.03.2021 को अपराह्न 12:30 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

  
12/3/2021  
(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 12:30 PM on 04.03.2021 through Video Conferencing.**

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

1. Shri Rajesh Kumar, DDC, NSEZ
2. Shri Manish Goyal, 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 S.C. Gangar, Specified Officer ii) Shri Prakash Chand Upadhyay, ADC, iii) Shri Mohan Veer Ruhella, ADC and (iv) 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 04.02.2021 :-**

As no reference in respect of the decisions of the Approval Committee held on 04.02.2021 was received from any of the members of the Approval Committee, Minutes of the Meeting held on 04.02.2021 were unanimously ratified.

**Item No.2: Proposals for setting up of new unit:**

**2.1: M/s. ApplyBoard India Private Limited.**

2.1.1. M/s. ApplyBoard India Private Limited had submitted a proposal for setting up a unit over an area of 3268.79 Sqmt. (35185 Sqft.) at 6<sup>th</sup> floor of Block-B1 in the DLF Ltd. IT/ITES



SEZ at Village Silokhera, Sector-30, Gurugram (Haryana) to undertake service activities namely "IT/ITES namely Marketing support and related back office support services, research and development services, support center, data processing, business development, web-site services and computer software services (CPC-865 & 866)". The applicant proposed projected exports of Rs.47964.00 lakhs and cumulative NFE of Rs.46944.00 lakhs over a period of five years. Projected investment of Rs.1980.00 lakhs towards indigenous capital goods has been proposed. Applicant has also proposed requirement of imported input services of Rs.1020.00 lakhs & indigenous input services of Rs.387.00 lakhs. Cost of project shall be met from Internal Accruals and advance against services. The applicant submitted a copy of "Letter of Provisional Offer of Space" dated 11.02.2021 issued by the SEZ Developer for allotment of the proposed space.

2.1.2. Following discrepancies was observed in the application, which was communicated the unit:-

- (i) Proposed service activities specifically 'Research and Development Services' do not covered under the objects in MOA of the company.
- (ii) Marketing support & Business Development Services do not covered under Rule, 76 of SEZ Rules, 2006.
- (iii) Residential address proof of Mr. Meti Basiri & Mr. Massi Basiri required to be given.
- (iv) Separate list of proposed imported & indigenous input services required to be submitted.
- (v) Applicant needs to clarify as to how CPC Code 865 (Management Consulting Services) & CPC 866 (Services related to Management consulting) are covered their proposed service activities.

2.1.4. The Approval Committee observed that proposed services activities i.e. Marketing support & Business Development Services do not covered under Rule, 76 of SEZ Rules, 2006. Further CPC Code 865 & 866 given by the unit do not covered the proposed service activities.

2.1.3. Shri Karunn Kandoi, Director of M/s. ApplyBoard India Private Limited & Shri Ankur Singla, Authorised Representative (EY) joined the meeting through video conferencing and explained the proposal. They informed that the proposed unit will provide support services to its parent company M/s. ApplyBoard Inc, Canada. The proposed unit will undertake IT/ITES namely Back Office Operations, Support Centre, Data Processing, Computer Software services, Professional Services & Other Business Services, which are as per Rule, 76 of SEZ Rule, 2006.



2.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for setting up a new unit to undertake service activities namely 'IT/ITES namely Back Office Operations, Support Centre, Data Processing, Computer Software services, Professional Services & Other Business Services', subject to submission of revised Form-F giving revised services activities & their CPC Code and further submission of details of imported & indigenous input services with their SAC Code and residential address proof of Mr. Meti Basiri & Mr. Massi Basiri.

**Item No.3: Proposals for partial deletion of area of the unit:-**

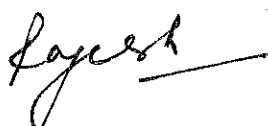
**3.1: M/s. Accenture Solutions Services Private Limited (Unit-II)**

3.1.1. M/s. Accenture Solutions Private Limited (Unit-II) had submitted a proposal for partial deletion of an area of '60984 Sqft. at Ground floor (29531 Sqft.) & 1<sup>st</sup> floor (31453 Sqft.), Tower-B, Building No.6' from its total approved area of 9,65,650 Sqft. of its unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana). The unit has submitted copy of 'NOC' dt. 24.02.2021 issued by SEZ developer for partial deletion of aforesaid area. The unit had informed that there is no change in revenue projections and head count due to surrendering of aforesaid area.

3.1.2. After due deliberations, Approval Committee unanimously approved the proposal for partial deletion of '60984 Sqft. at Ground floor (29531 Sqft.) & 1<sup>st</sup> floor (31453 Sqft.), Tower-B, Building No.6', subject to submission of Board Resolutions for partial deletion of area and further subject to 'No Dues Certificate' from the Specified Officer.

**3.2: M/s. Genpact India Private Limited.**

3.2.1. M/s. Genpact India Pvt. Ltd. had submitted a proposal for partial deletion of an area of '55691 Sqft. at 5<sup>th</sup> & 6<sup>th</sup> floor, Building No.3' from its total approved area of 141851 Sqft. of its unit located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana). The unit has submitted copy of 'NOC' dt. 24.02.2021 issued by SEZ developer for partial deletion of aforesaid area. The unit also submitted revised downward projections, as under:-



(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	221325.00	165756.00
Foreign Exchange Outgo	35133.00	15997.00
NFE Earnings	186192.00	149759.00
Imported Capital Goods	15214.00	13944.00
Indigenous Capital Goods	4147.00	2100.00

3.2.2. After due deliberations, Approval Committee unanimously approved the proposal for partial deletion of ‘55691 Sqft. at 5<sup>th</sup> & 6<sup>th</sup> floor, Building No.3’ and revised downward projections, subject to ‘No Dues Certificate’ from the Specified Officer. The Approval Committee also directed the unit to submit breakup details of DTA Sales of Rs. 75.48 lakhs made during FY 2018-19 and CPC Code of the services being provided by the unit.

**Item No.4: Proposals for change of location / area of the unit:-**

**4.1. M/s. Quest Global Engineering Services Pvt. Ltd.**

4.1.1. M/s. Quest Global Engineering Services Pvt. Ltd. submitted a proposal for change of location with expanded area of the unit located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana). The unit has presently occupying ‘12795 Sqft. at 7<sup>th</sup> floor, Building No. 07’ and has submitted request for change of location with expanded area within the same SEZ i.e. 14946 Sqft. at Ground floor, Building No.6. The unit has submitted copy of letter dated 30.12.2020 issued by SEZ Developer for allotment of 14946 Sqft. at Ground floor, Building No.6 in substitution against existing area of 12795 Sqft. at 7<sup>th</sup> floor, Building No. 07. The unit has informed that there is no change in export projections through this shifting and expansion of area.

4.1.2. After due deliberations, the Approval Committee unanimously approved the proposal for change of location with expanded area within the same SEZ i.e. from ‘12795 Sqft. at 7<sup>th</sup> floor, Building No. 07’ to ‘14946 Sqft. at Ground floor, Building No.6’, subject to the condition that the shifting process shall be undertaken under the supervision of SEZ Customs and the unit will submit ‘No Dues Certificate’ from the Specified Officer after completion of shifting process.

**Item No.5: Proposals for approval of list of materials for authorized operations:-**

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

5.1.1. M/s. Candor Gurgaon One Realty Projects Pvt. Ltd, Developer of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) had submitted proposal for approval of list of materials to carry on following default 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)	Cafeteria / Canteen for staff in processing area.	27	39.70
(ii)	Recreational facilities such as indoor/ outdoor games, Gymnasium / Employee's restroom in processing area.	19	164.30
(iii)	Landscaping and water bodies	08	6.00
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	25.00
		<b>Total:</b>	<b>235.00</b>

5.1.2. Shri Jai Kumar & Shri Amrik Singh both Authorised Representative and Shri Amit Jain, Project Incharge of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. (SEZ Developer) joined the meeting through video conferencing and explained the requirement of proposed materials.

5.1.3. 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.

**5.2: M/s. Candor Kolkata One Hi-tech Structures Pvt. Ltd., Co-developer.**

5.2.1. M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd., Co-developer of Gurgaon Infospace Limited IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) had submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per	Estimated Cost (Rupees in lakhs)
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		Inst. No. 50 & 54	
(v)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	60.00

5.2.2. Shri Jai Kumar & Shri Amrik Singh both Authorised Representative and Shri Amit Jain, Project Incharge of M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. (SEZ co-developer) joined the meeting through video conferencing and explained the requirement of proposed materials.

5.2.3. 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.

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

5.3.1. 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	26.64
(ii)	Air Conditioning of processing area.	Approved by BOA	10.69
(iii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	3.85
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	3.94
(v)	Access Control and Monitoring System	24	24.87
(vi)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary	03	15.19



	infrastructure for sewage and garbage disposal, sewage treatment plants.		
(vii)	Fire protection system with sprinklers, fire and smoke detectors.	07	3.11
		<b>Total:</b>	<b>88.29</b>

5.3.2. Shri Ashok Kumar Singh, AGM of M/s. ASF Insignia SEZ Pvt. Ltd. joined the meeting through video conferencing and explained the requirement of proposed materials. He informed that the proposed materials are required for operation and maintenance in processing area of SEZ.

5.3.3. 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.

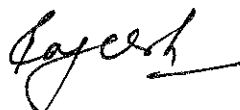
#### 5.4. M/s. Mikado Realtors Private Limited.

5.4.1. M/s. Mikado Realtors Private Limited, developer of Electronic Hardware, IT/ITES SEZ at Village Bahrapur, Gurugram (Haryana), had submitted a proposal for approval of list of materials to carry on following approved authorized operations in the 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)	Fire protection system with sprinklers, fire and smoke detectors.	07	2.70
(ii)	Air Conditioning of processing area	21	4.00
(iii)	Roads with Street lighting, Signals and Signage.	01	10.42
(iv)	Construction of all type of buildings in processing area as approved by the UAC	22	7.71
		<b>Total:</b>	<b>24.83</b>

5.4.2. As per CE Certificate, the proposed material are required for construction of Towers including Basement of Tower 1,2,3 & 4 in Processing Zone (200000 Sqm.).

5.4.3. 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.





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

5.5.1. DLF Assets Limited, Co-developer of DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana), had submitted a proposal for approval of list of materials to carry on following approved authorized operations in the 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 UAC	22	13.50

5.5.2. As per Chartered Engineer certificate submitted by the Co-developer the proposed items shall be used for "Operation & Maintenance" of Building No.14 (2.03 MSF) of SEZ.

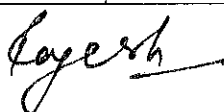
5.5.3. After due deliberations, Approval Committee unanimously approved the proposed list of materials, subject to the condition that Specified Officer shall ensure that no 'Restricted / Prohibited' item shall be allowed.

**Item No. 6: Proposals for approval of additional services:**

**6.1. M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer**

6.1.1. 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 following additional services (14 Nos.) to carry authorized operations in the said SEZ :-

S. No.	Proposed Service	SAC	Justification for requirement of proposed service given by the developer
(i).	Property management services	997221	For managing operation of commercial buildings leased out rented out to clients within SEZ.
(ii).	Real estate agency services	997222	For getting assistance of real estate agents/brokers or intermediary to lease out renting of build up space to clients within SEZ.
(iii).	Real estate appraisal services	997224	For getting appraisal of SEZ projects for doing market survey, advertise the project and its amenity facilities to attract clients in SEZ and availing credit facilities.
(iv).	Leasing or rental services concerning office	997315	For taking office machinery and equipment on rent with or without operator like photo



	machinery and equipment.		copiers, road sweeping machine and such other machinery and equipment required for operation and maintenance of authorized operations.
(v).	Financial Auditing Services	998221	For getting statutory audits of books of accounts and financial statements and analyzing of statements by the appointed auditors.
(vi).	Accounting and book keeping services	998222	For compilation and reviewing interim financial statements and other accounting information, recording of financial transactions and processing of payments etc.
(vii).	Corporate tax consultancy and preparation services	998231	For taking advice / guidance /consultancy related to direct/indirect tax matters including preparation & filing of tax returns.
(viii).	Management consulting and management services	998311	For taking advice, guidance and assistance in relation to financial matters, business policy and strategy planning, management audits, human resource strategy recruitment, compliance with the Government regulations, marketing management, customer service programs, improvement to system and procedures, operation and supply chain management and such other management areas in connection with the authorized operations.
(ix).	Information Technology (IT) consulting and support services.	998313	For taking advice or expert opinion or to solve problems related to technical matters such as hardware and software requirements and procurement, systems integration, systems security etc. and to solve problem related to these IT matters including service of data backup, trouble shooting, upgrade of software, cleaning and repairing of IT equipment and software, assessment/audit of server/network security, computer system, data recovery etc.
(x).	Project management services for construction projects.	998339	For taking services of engineers in respect to consultancy, design and managing project for constructions of buildings, fit out work including services required to make the building operational to lease out the space to clients.
(xi).	Other property insurance services	997137	For taking insurance coverage with respect to Fire, Burglaries, damage from Natural Calamities etc. for Commercial buildings,

*Lajesh*

			machinery, equipment.
(xii).	Other Non-Life Insurance	997139	For taking Financial liabilities coverage, Machinery Break-up coverage, Marine / goods transit coverage and any other statutory insurance coverage.
(xiii).	Landscapre care and maintenance services.	998597	For maintenance of landscaping developed within SEZ.
(xiv).	Services furnished by professional organisations.	998512	For taking membership of professional organizations with regards to compliance and business Promotions including EPCES etc.

6.1.2. It was observed that against SAC Code 998512 (Sl. No. xiv), developer has mentioned service description as "Services furnished by professional organizations", whereas correct service description against this SAC Code is "Permanent placement services, other than executive search services".

6.1.3. Shri Jai Kumar & Shri Amrik Singh both Authorised Representative of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. (SEZ Developer) joined the meeting through video conferencing and explained the requirement of proposed services. They informed that SAC Code 998512 of service "Services furnished by professional organizations" was inadvertently mentioned incorrect and correct SAC Code is 999512.

6.1.4. The Approval Committee observed that the description of services mentioned by the developer are not as per description given in Explanatory Notes to the Scheme of Classification of Services.

6.1.5. After due deliberations, the Approval Committee unanimously approved the proposal subject to submission of revised list giving complete / correct description against each of the proposed SAC Codes and correct SAC Code and description as 'for taking membership of EPCES' in respect of services proposed at. Sl.No. (xiv) along with details under which services listed in 67 Nos. default services and the proposed services are covered. The description of CPC 999512 [Sl. No. (xiv)] would be for taking membership of EPCES.

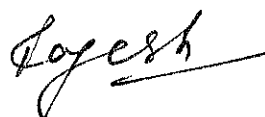
**6.2: M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Backup Power Generation Unit.**

6.2.1. M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., a Backup power generation unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-



48, Gurugram (Haryana) had submitted proposal for approval of following additional services (7 Nos.) to carry authorized operations in the said SEZ :-

S. No.	Proposed Service	SAC	Justification for requirement of proposed service given by the Co-developer
(i).	Financial Auditing Services	998221	For getting statutory audits of books of accounts and financial statements and analyzing of statements by the appointed auditors.
(ii).	Accounting and book keeping services	998222	For compilation and reviewing interim financial statements and other accounting information, recording of financial transactions and processing of payments etc.
(iii).	Corporate tax consultancy and preparation services	998231	For taking advice / guidance /consultancy related to direct/indirect tax matters including preparation & filing of tax returns.
(iv).	Management consulting and management services	998311	For taking advice, guidance and assistance in relation to financial matters, business policy and strategy planning, management audits, human resource strategy recruitment, compliance with the Government regulations, marketing management, customer service programs, improvement to system and procedures, operation and supply chain management and such other management areas in connection with the authorized operations.
(v).	Other property insurance services	997137	For taking insurance coverage with respect to Fire, Burglaries, damage from Natural Calamities etc. for Commercial buildings, machinery, equipment.
(vi).	Other Non-Life Insurance	997139	For taking Financial liabilities coverage, Machinery Break-up coverage, Marine / goods transit coverage and any other statutory insurance coverage.



(vii).	Services furnished by professional organizations.	998512	For taking membership of professional organizations with regards to compliance and business Promotions including EPCES etc.
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6.2.2. It was observed that against SAC Code 998512 (Sl. No. xiv), unit has mentioned service description as "Services furnished by professional organizations", whereas correct service description against this SAC Code is "Permanent placement services, other than executive search services".

6.2.3. Shri Jai Kumar & Shri Amrik Singh both Authorised Representative of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. (SEZ Unit) joined the meeting through video conferencing and explained the requirement of proposed services. They informed that SAC Code 998512 of service "Services furnished by professional organizations" was inadvertently mentioned incorrect and correct SAC Code is 999512.

6.2.4. The Approval Committee observed that the description of services mentioned by the unit are not as per description given in Explanatory Notes to the Scheme of Classification of Services.

6.2.5. After due deliberations, the Approval Committee unanimously approved the proposal subject to submission of revised list giving complete / correct description against each of the proposed SAC Codes and correct SAC Code and description as 'for taking membership of EPCES' in respect of services proposed at. Sl. No. (vii) along with details under which services listed in 67 Nos. of default services, the proposed services are covered. The description of CPC 999512 [Sl. No. (xiv)] would be for taking membership of EPCES.

### **6.3. M/s. Candor Kolkata One Hi-tech Structures Pvt. Ltd., Co-developer.**

6.3.1. M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd., Co-developer of the Gurgaon Infospace Limited IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) has submitted proposal for approval of following additional services (14 Nos.) to carry authorized operations in the said SEZ :-

S. No.	Proposed Service	SAC	Justification for requirement of proposed service given by the developer
(i).	Property management	997221	For managing operation of commercial



	services		buildings leased out rented out to clients within SEZ.
(ii).	Real estate agency services	997222	For getting assistance of real estate agents/brokers or intermediary to lease out renting of build up space to clients within SEZ.
(iii).	Real estate appraisal services	997224	For getting appraisal of SEZ projects for doing market survey, advertise the project and its amenity facilities to attract clients in SEZ and availing credit facilities.
(iv).	Leasing or rental services concerning office machinery and equipment.	997315	For taking office machinery and equipment on rent with or without operator like photo copiers, road sweeping machine and such other machinery and equipment required for operation and maintenance of authorized operations.
(v).	Financial Auditing Services	998221	For getting statutory audits of books of accounts and financial statements and analyzing of statements by the appointed auditors.
(vi).	Accounting and book keeping services	998222	For compilation and reviewing interim financial statements and other accounting information, recording of financial transactions and processing of payments etc.
(vii).	Corporate tax consultancy and preparation services	998231	For taking advice / guidance /consultancy related to direct/indirect tax matters including preparation & filing of tax returns.
(viii).	Management consulting and management services	998311	For taking advice, guidance and assistance in relation to financial matters, business policy and strategy planning, management audits, human resource strategy recruitment, compliance with the Government regulations, marketing management, customer service programs, improvement to system and procedures, operation and supply chain management and such other management areas in connection with the authorized operations.
(ix).	Information Technology (IT) consulting and support services.	998313	For taking advice or expert opinion or to solve problems related to technical matters such as hardware and software requirements and procurement, systems integration, systems security etc. and to solve problem related to these IT matters including service of data backup, trouble

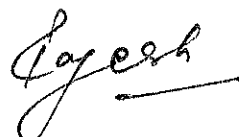
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			shooting, upgrade of software, cleaning and repairing of IT equipment and software, assessment/audit of server/network security, computer system, data recovery etc.
(x).	Project management services for construction projects.	998339	For taking services of engineers in respect to consultancy, design and managing project for constructions of buildings, fit out work including services required to make the building operational to lease out the space to clients.
(xi).	Other property insurance services	997137	For taking insurance coverage with respect to Fire, Burglaries, damage from Natural Calamities etc. for Commercial buildings, machinery, equipment.
(xii).	Other Non-Life Insurance	997139	For taking Financial liabilities coverage, Machinery Break-up coverage, Marine / goods transit coverage and any other statutory insurance coverage.
(xiii).	Landscapre care and maintenance services.	998597	For maintenance of landscaping developed within SEZ.
(xiv).	Services furnished by professional organisations.	998512	For taking membership of professional organizations with regards to compliance and business Promotions including EPCES etc.

6.3.2. It was observed that against SAC Code 998512 (Sl. No. xiv), developer has mentioned service description as "Services furnished by professional organizations", whereas correct service description against this SAC Code is "Permanent placement services, other than executive search services".

6.3.3. Shri Jai Kumar & Shri Amrik Singh both Authorised Representative and Shri Amit Jain, Project Incharge of M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. (SEZ co-developer) joined the meeting through video conferencing and explained the requirement of proposed services. They informed that SAC Code 998512 of service "Services furnished by professional organizations" was inadvertently mentioned incorrect and correct SAC Code is 999512.

6.3.4. The Approval Committee observed that the description of services mentioned by the developer are not as per description given in Explanatory Notes to the Scheme of Classification of Services.



6.3.5. After due deliberations, the Approval Committee unanimously approved the proposal subject to submission of revised list giving complete / correct description against each of the proposed SAC Codes and correct SAC Code and description as 'for taking membership of EPCES' in respect of services proposed at. Sl. No. (xiv) along with details under which in 67 Nos. of default services, the proposed services are covered. The description of CPC 999512 [Sl. No. (xiv)] would be for taking membership of EPCES.

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

6.4.1. M/s. Candor Kolkata One Hi-tech Structures Pvt. Ltd., a Backup power generation unit in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) had submitted proposal for approval of following additional services (7 Nos.) to carry authorized operations in the said SEZ :-

S. No.	Proposed Service	SAC	Justification for requirement of proposed service given by the Co-developer
(i).	Financial Auditing Services	998221	For getting statutory audits of books of accounts and financial statements and analyzing of statements by the appointed auditors.
(ii).	Accounting and book keeping services	998222	For compilation and reviewing interim financial statements and other accounting information, recording of financial transactions and processing of payments etc.
(iii).	Corporate tax consultancy and preparation services	998231	For taking advice / guidance /consultancy related to direct/indirect tax matters including preparation & filing of tax returns.
(iv).	Management consulting and management services	998311	For taking advice, guidance and assistance in relation to financial matters, business policy and strategy planning, management audits, human resource strategy recruitment, compliance with the Government regulations, marketing management, customer service programs, improvement to system and





			procedures, operation and supply chain management and such other management areas in connection with the authorized operations.
(v).	Other property insurance services	997137	For taking insurance coverage with respect to Fire, Burglaries, damage from Natural Calamities etc. for Commercial buildings, machinery, equipment.
(vi).	Other Non-Life Insurance	997139	For taking Financial liabilities coverage, Machinery Break-up coverage, Marine / goods transit coverage and any other statutory insurance coverage.
(vii).	Services furnished by professional organizations.	998512	For taking membership of professional organizations with regards to compliance and business Promotions including EPCES etc.

6.4.2. It was observed that against SAC Code 998512 (Sl. No. xiv), unit has mentioned service description as "Services furnished by professional organizations", whereas correct service description against this SAC Code is "Permanent placement services, other than executive search services".

6.4.3. Shri Jai Kumar & Shri Amrik Singh both Authorised Representative of M M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. (SEZ Unit) joined the meeting through video conferencing and explained the requirement of proposed services. They informed that SAC Code 998512 of service "Services furnished by professional organizations" was inadvertently mentioned incorrect and correct SAC Code is 999512.

6.4.4. The Approval Committee observed that the description of services mentioned by the unit are not as per description given in Explanatory Notes to the Scheme of Classification of Services.

6.4.5. After due deliberations, the Approval Committee unanimously approved the proposal subject to submission of revised list giving complete / correct description against each of the proposed SAC Codes and correct SAC Code in respect of services proposed at. Sl. No. (vii)



along with details under which 67 Nos. of default services, the proposed services are covered.

**Item No.7: Proposals for setup / regularization of Cafeteria etc.:-**

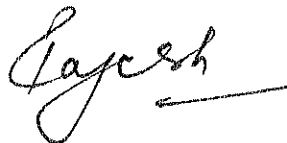
**7.1. M/s. Accenture Solutions Pvt. Ltd. (Unit-I)**

7.1.1. M/s. Accenture Solutions Pvt. Ltd. (Unit-I) had submitted proposal for regularization of existing 'Cafeteria' running in the premises of its unit located in the Gurgaon Infospace Limited IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), in terms of Instruction No. 95 dt. 11.06.2019 issued by DOC. The details of existing 'Cafeteria' submitted by the unit are as under:-

Name of facility	Area & location
Cafeteria	6944 Sqft. at Ground floor, Building No.9.

7.1.2. Unit has submitted copies of 'NOC' dated 20.01.2021 from the SEZ Developer for regularisation of existing Cafeteria in unit's premises.

7.1.3. Shri Dharam Yudhishter, General Manager & Shri Atul Kumar Jain, Manager of M/s. Accenture Solutions Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. They informed that approx. 2400 Nos. employees of this SEZ unit working at 24X7 basis and common Cafeteria developed by SEZ Developer do not provide 24X7 facilities. Further, the common Cafeteria does not able to cater the requirement of large numbers of employees. Hence, they had setup own Cafeteria in unit's premises to cater the basic requirement of the employees. He requested to condone for not taking prior approval of UAC to setup Cafeteria in unit's premises as DOC had issued clarification on grant of permission for setting up cafeteria and other facilities in the premises of unit, vide Instruction No. 95 dt. 11.06.2019. Accordingly, they have applied for regularization of existing Cafeteria running in unit's premises. They further informed that neither Accenture nor the Cafeteria vendors have availed any tax benefits as the food is sold by vendors to the employees directly and bill with the taxes applicable are paid by employees. Further, they informed that pre-cooked food items being served in Cafeteria and there is no provision for live cooking facility in the cafeteria.



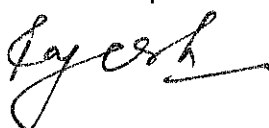
7.1.4. After due deliberations, keeping in view the Cafeteria is a basic requirement of the employees of the unit with seemingly no duty benefit availed, the Approval Committee accepted the request of the unit to condone for not taking prior approval of UAC to setup Cafeteria in unit's premises and unanimously approved the request of the unit for regularization of existing 'Cafeteria' in unit's premises for exclusive use by its employees, subject to submission of an Undertaking from the unit to the effect they or their vendors have not availed any tax/duty benefit for creation & operation of said Cafeteria. The approval is subject to compliance of statutory compliances and further subject to the condition that neither the unit nor its vendor(s) shall be eligible for any exemptions, drawback, concessions or any other benefits available under SEZ Act / SEZ Rules, for operation of such facilities. The unit or its vendors shall obtain necessary NOCs/ clearances/ approvals such as Fire, Health and Food safety etc. from the relevant statutory authorities, wherever applicable, as required under Instruction No. 95 dated 11.06.2019. The Specified Officer will verify and ensure that statutory compliances are being met and he will also verify whether the unit has availed any duty benefit on creation & operation of such existing 'Cafeteria' or not and in case availed then to effect recovery of the same.

## **7.2. M/s. Accenture Solutions Pvt. Ltd. (Unit-II)**

7.2.1. M/s. Accenture Solutions Pvt. Ltd. (Unit-II) had submitted proposal for regularization of existing 06 Nos. 'Cafeteria' running in the premises of its unit located in the Gurgaon Infospace Limited IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), in terms of Instruction No. 95 dt. 11.06.2019 issued by DOC. The details of existing 'Cafeteria' submitted by the unit are as under:-

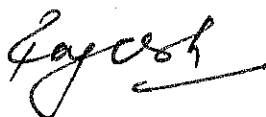
<b>Name of facility</b>	<b>Area &amp; location</b>
Cafeteria	(i) 4766 Sqft. at 2 <sup>nd</sup> floor, Tower-B, Building No.2. (ii) 5850 Sqft. at 1 <sup>st</sup> floor, Tower-A, Building No.6. (iii) 7026 Sqft. at 3 <sup>rd</sup> floor, Tower-A, Building No.6. (iv) 7052 Sqft. at 1 <sup>st</sup> floor, Building No.7. (v) 11960 Sqft. at 5 <sup>th</sup> floor, Building No.7. (vi) 3321 Sqft. at 7 <sup>th</sup> floor, Tower-A, Building No.8. <b>Total: 39975 Sqft.</b>

7.2.2. Unit has submitted copies of 'NOC' dated 20.01.2021 from the SEZ Developer for regularisation of existing Cafeteria in unit's premises.



7.2.3. Shri Dharam Yudhishter, General Manager & Shri Atul Kumar Jain, Manager of M/s. Accenture Solutions Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. They informed that approx. 13000 Nos. employees of this SEZ unit working at 24X7 basis and common Cafeteria developed by SEZ Developer do not provide 24X7 facilities. Further, the common Cafeteria does not able to cater the requirement of large numbers of employees. Hence, they had setup own Cafeteria in unit's premises to cater the basic requirement of the employees. He requested to condone for not taking prior approval of UAC to setup Cafeteria in unit's premises as DOC had issued clarification on grant of permission for setting up cafeteria and other facilities in the premises of unit, vide Instruction No. 95 dt. 11.06.2019. Accordingly, they have applied for regularization of existing Cafeteria running in unit's premises. They further informed that neither Accenture nor the Cafeteria vendors have availed any tax benefits as the food is sold by vendors to the employees directly and bill with the taxes applicable are paid by employees. Further, they informed that pre-cooked food items being served in Cafeteria and there is no provision for live cooking facility in the cafeteria.

7.2.4. After due deliberations, keeping in view the Cafeteria is a basic requirement of the employees of the unit with seemingly no duty benefit availed, the Approval Committee accepted the request of the unit to condone for not taking prior approval of UAC to setup Cafeteria in unit's premises and unanimously approved the request of the unit for regularization of existing 'Cafeteria' in unit's premises for exclusive use by its employees, subject to submission of an Undertaking from the unit to the effect they or their vendors have not availed any tax/duty benefit for creation & operation of said Cafeteria. The approval is subject to compliance of statutory compliances and further subject to the condition that neither the unit nor its vendor(s) shall be eligible for any exemptions, drawback, concessions or any other benefits available under SEZ Act / SEZ Rules, for operation of such facilities. The unit or its vendors shall obtain necessary NOCs/ clearances/ approvals such as Fire, Health and Food safety etc. from the relevant statutory authorities, wherever applicable, as required under Instruction No. 95 dated 11.06.2019. The Specified Officer will verify and ensure that statutory compliances are being met and he will also verify whether the unit has availed any duty benefit on creation & operation of such existing 'Cafeteria' or not and in case availed then to effect recovery of the same. The Approval Committee directed the representative of the unit to intimate date of establishment of these cafeterias.



**Item No.8: Proposals for change of name / shareholding pattern of the unit:-**

**8.1: M/s. PCM Technology Solutions India Limited Liability Partnership.**

8.1.1. M/s. PCM Technology Solutions India Limited Liability Partnership had submitted proposal for change of the name of the LLP firm from 'PCM Technology Solutions India Limited Liability Partnership' to "Insight Direct India LLP' as well as changes in shareholding pattern & partners of the LLP firm. The unit had submitted copy of Certificate of Incorporation for change of name of the LLP firm issued by ROC, CRC on 11.01.2021. Units had submitted details of existing and proposed partners along with their profit sharing ratio (shareholding pattern) of LLP firm, as given below:-

Existing partners details		Proposed partners details	
Name of Partner	Profit sharing ratio	Name of Partner	Profit sharing ratio
PCM Technology Solutions UK. Ltd.	99%	Insight North America Inc, USA	99%
PCM Inc, USA	1%	PCM Inc, USA	1%
Total:	100%	Total:	100%

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

- (i). Amended LLP Agreement giving effect to the changes in partners of LLP firm.
- (ii). Copy of residential address proof and PAN Card of Mr. Lynn Charles Willden as already requested vide this office email dt. 18.09.2020.
- (iii). Documents showing name of designated partner on behalf of M/s. Insight North America Inc, USA.
- (iv). Copy of Board Resolution deciding change of name & Partners of LLP firm.
- (v). Details of CPC Code of the services being provided by the unit required to be submitted.

8.1.3. Ms. Mausumi Saikia & Ms. Ishita Goyal, both authorized representative of the unit joined the meeting through video conferencing and explained the proposal. The representatives informed that pursuant to a global restructuring, PCM Technology Solutions UK. Ltd. has been taken over by Insight Enterprises Inc, USA. Consequently, the name of firm has changed to "Insight Direct India LLP". Accordingly, henceforth all business activities in India would be carried out in India in the name of "Insight Direct India LLP". The representatives informed that they have filed documents for changes in shareholding



pattern with RBI and approval is yet to come. They further informed that Mr. Lynn Charles Willden will continue as designated partner on behalf of M/s. Insight North America Inc, USA.

8.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for change of name of the LLP firm from 'PCM Technology Solutions India Limited Liability Partnership' to "Insight Direct India LLP' as well as changes in shareholding pattern & partners of the LLP firm in respect its unit located in the DLF Cyber City Developers Pvt. Ltd. IT/ITES SEZ at 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 required documents as indicated at Para 8.1.2.

**Item No.9: Approval of Master Plan / Building Plan / Occupancy Certificate.**

**9.1: M/s. ITPG Developers Private Limited. (Revised Master Plan)**

9.1.1. District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh vide Memo No. SEZ-66-Vol-I/AD(RA)/2021/2991 dated 05.02.2021 had forwarded comments / recommendations on the revised Master Plan of the Electronic Hardware & ITES SEZ at Village Behrampur, Gurugram (Haryana) of M/s. ITPG Developers Pvt. Ltd. DTP (HQ) informed that the revised Master Plan conforms the Haryana SEZ Rule, 2007 and also the SEZ Act, 2005.

9.1.2. Shri Hitesh Sharma, STP, Sr. Town Planner (STP), O/o DTCP, Chandigarh attended the meeting through video conferencing. He informed that the developer was granted approval from O/o. DC, NSEZ for revised demarcation of entire notified area i.e. 25.59723 Hectares as Processing Area, subject to the condition that the developer shall ensure to obtain approval of revision in present approved Master Plan from the concerned authorities. Accordingly, the developer had submitted revised Master Plan which was examined and found that the revised Master Plan conforms the Haryana SEZ Rule, 2007 and also the SEZ Act, 2005. He recommended that the Committee may approve revised Master plan of SEZ.

9.1.3. After due deliberations, Approval Committee unanimously approved the revised Master Plan of the Electronic Hardware & IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Gurugram (Haryana), subject to terms & conditions mentioned in the



Memo No. SEZ-66-Vol-I/AD(RA)/2021/2991 dated 05.02.2021 of District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh.

**9.2: M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer (Occupancy Certificate).**

9.2.1. District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh vide Memo No. SEZ-5-Vol-II/AD(RA)/2021/3691 dated 15.02.2021 had forwarded comments / recommendations on the proposal for grant of Occupation Certificate for "Amenity Block-I & Tower-8 (5<sup>th</sup> floor to 14<sup>th</sup> floor)" in the processing area of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. DTP (HQ) informed that the site reports have been taken from DTP(P), Gurugram and STP. Gurugram Circle who have reported that the developer has raised the construction at site in variation from the approved building plans, which are compoundable violations and the developer has deposited the composition charges. At Condition No. XVI of Memo dated 05.08.2020, DTP (HQ) mentioned that "DC, NSEZ may grant Occupation Certificate after receipt of final rating certificate from IGBC (Indian Green Building Council) for Amenity Block-I".

9.2.2. Shri Hitesh Sharma, STP, Sr. Town Planner (STP), O/o DTCP, Chandigarh attended the meeting through video conferencing. He informed that the developer has raised construction in variation from the approved building plan, which are compoundable violations and the developer has deposited the composition charges. He also confirmed that the developer has obtained final rating certificate from IGBC (Indian Green Building Council) for Amenity Block-I. He recommended that the Committee may approve grant of Occupancy Certificate.

9.1.3. After due deliberations, Approval Committee unanimously approved the proposal of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. for grant of Occupancy Certificate for "Amenity Block-I & Tower-8 (5<sup>th</sup> floor to 14<sup>th</sup> floor)" constructed in the processing area of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), subject to terms & conditions mentioned in the Memo No. SEZ-5-Vol-II/AD(RA)/2021/3691 dated 15.02.2021 of District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh.

**Item No. 10. Proposals for allotment of space to provide facilities / cancellation of such approvals:**

**10.1. Gurgaon Infospace Ltd., Developer**



6.1.1. M/s. Gurgaon Infospace Ltd., Developer had submitted request for cancellation of following permission letters granted to them after taking approval from the Approval Committee for allotment of built-up space to following facility providers in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana):-

<b>Name of facility provider:</b>	<b>M/s. Ahlawat Hospitality Pvt. Ltd.</b>	<b>M/s. Ahlawat Hospitality Pvt. Ltd.</b>
<b>Permission letter &amp; date:</b>	No. 10/115/2007-SEZ/9259 dt. 18.11.2011	No. 10/103/2007-SEZ/5774 dt.08.06.2015
<b>Built-up area &amp; location allotted:</b>	1341 Sqft. at Ground floor, Amenity Block.	1001.06 Sqft. at Ground floor, Amenity Block
<b>Activities carried out by facility provider;</b>	To setup & operate a restaurant namely ' <b>Pizzoccheri and Gelato Vinto Restaurant</b> '.	To setup & operate ' <b>Subway Restaurant</b> '.
<b>Whether consent letter from facility provider submitted:</b>	Yes	Yes
<b>Reasons for cancellation</b>	The developer has informed that due to some business reasons M/s. Ahlawat Hospitality Pvt. Ltd. would like to terminate lease with SEZ Developer.	The developer has informed that due to some business reasons M/s. Ahlawat Hospitality Pvt. Ltd. would like to terminate lease with SEZ Developer.

10.1.2. After due deliberations, the Approval Committee unanimously approved the proposal for cancellation of aforesaid permission letters, subject to submission of 'NOC' from Specified Officer with regard to duty exemption, if any, availed by these facility providers for setup & operate such facility in SEZ.

**Item No. 11. Proposals for approval of list of materials:**

**11.1. M/s. Mikado Realtors Pvt. Ltd. , Developer.**

11.1.1. M/s. Mikado Realtors Private Limited, developer of Electronic Hardware, IT/ITES SEZ at Village Bahrapur, Gurugram (Haryana), had submitted a proposal for approval of list of materials to carry on following approved authorized operations in the SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list	Estimated Cost
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		of Auth. Opr. as per Inst. No. 50 & 54	(Rupees in lakhs)
(i)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	365.68

11.1.2. Mr. Hema Chandra Rao, Manager of M/s. Mikado Realtors Pvt. Ltd. joined the meeting through video conferencing and explained the requirement of proposed materials. He informed that the proposed materials are required for 33KV High Tension (HT) Electricity Line and related works.

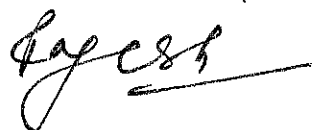
11.1.3. After due deliberations, Approval Committee unanimously approved the proposed list of materials, subject to submission of costing details of 'Alluminium Armoured Cable (3 Core 400 Sqmm 33KV HT XLPE Cable' proposed at Sl. No. 2, and further subject to the condition that Specified Officer shall ensure that no 'Restricted / Prohibited' item shall be allowed.

**Item No. 12. Proposal for renewal of LOA, Change in Shareholding pattern & sale of services in DTA:**

**12.1. M/s. Liquidhub Analytics Pvt. Ltd. (Unit-II)**

12.1.1. M/s Liquidhub Analytics Pvt. Ltd. (Unit-II) had applied for renewal of LOA for 2<sup>nd</sup> block of 5 years beyond 24.05.2020. Even after many communications, the unit has not submitted complete documents required for renewal of LOA. The LOA of the unit was extended upto 24.02.2021 so that working of unit does not suffer. Following discrepancies still found in the proposal of the unit:-

- (i) Unit has submitted unsigned Form-F1.
- (ii) Unit has mentioned letter reference date 26.06.2020 instead of 08.10.2020.
- (iii) Unit has not mentioned complete authorized operations in Form-F1.
- (iv) Variation in FOB, Outgo and NFE for the year 2015-16 to 2016-17 in Forex balance sheet for the current block given in Form- F1 vis-à-vis figures in APR of these period have been found.
- (v) List of current directors alongwith their DIR/12 for appointment of director, copy of PAN Card/Passport & Biodata not given.
- (vi) As per NSDL the figure of Exports (Softex/SERF) is shown asRs. 49.56167052cr.(2015-16) Rs. 54.551482cr. (16-17) Rs. 56.992402 cr.(17-18) Rs.



- 53.653655 cr. (18-19) Rs. 71.942939 cr. (19-20) Rs. 14.299286 cr. (20-21) whereas as per APRs the same is shown as Rs. 5270.43 lakhs, Rs. 4947.28 lakhs, Rs. 6158.09 lakhs, Rs. 5096.41 lakhs & Rs. 6133.87 lakhs respectively. Thus variation in figures has been observed which needs to be clarified. Moreover, variation is also observed in figures of softex & SERF i.e. in softex Rs.71.942939 cr. & Rs. 14.299286 cr. & in SERF Rs. 77.176325 cr. & Rs. 3.507973 cr. in year -19-20 to 20-21 respectively.
- (vii) Unit has stated that the Inter Unit Transfer (IUT) amounting to Rs.276070/- was undertaken by the unit in Sep'2019. The APR sales data includes all sale during the year to all third-party clients only. However, as per APR IUT is nil. Hence unit is required to clarify the same.
- (viii) As per NSDL, unit has made DTA sale amounting to Rs. 0.022607 cr. whereas in APRs the same is shown as Rs. 529.77 lakhs and unit has submitted breakup details of DTA sales of Rs. 603.77 lakhs. This needs to be clarified.
- (ix) The approved indigenous CG is Rs. 45 lakhs and imported CG is Rs.34 lakhs. However, In Part-II of Form-F1, the unit has shown investment in Indigenous & Imported Capital Goods for Rs. 889.75 lakhs & 163.61 lakhs respectively. This needs to be clarified.
- (x) Rectified APRs w.e.f. 2015-16 to 2019-20, as communicated by CA firm engaged by this office, required to be submitted.
- (xi) As per APRs, an amount of Rs.132.35 lakhs pertaining to export for FY 2015-16 to 2017-18 was pending for realization. The unit was asked to submit current status of the same duly certified by CA and submit extension letter obtained from RBI for remittance beyond nine months. In this regard, the unit has informed that the extension request was submitted with the bank, however, due to some changes of entity from Annik Technology Services Pvt.Ltd. to Liquidhub Analytics Pvt. Ltd., the application request was not accepted by the AD Bank. Unit has mentioned that most of the invoices have now been realized except for two invoices amounting to Rs.1,65,131/-.
- (xii) CPC code of services being provided by the unit required to be submitted.

12.1.2. As per documents submitted by the unit, 100% change in shareholding pattern was found. The details of previous shareholding pattern and present shareholding pattern as submitted by the unit, is as under:-

Previous Shareholding Pattern as on	Present Shareholding Pattern as on
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15.02.2017			31.01.2020		
Name of Shareholder	No. of Equity Shares hold	% shares	Name of Shareholder	No. of Equity Shares hold	% shares
Liquidhub Inc.	2,89,81,623	77.60%	Capgemini Technology Services India Ltd.	37,345,684	99.99%
Rahul Sahgal	83,64,062	22.40%	Mr. Srinivasa Rao Kandula (Nominee of Capgemini Technology Services India Ltd.	1	0.01%
<b>Total:</b>	<b>3,73,45,685</b>	<b>100.00%</b>	<b>Total:</b>	<b>37,345,685</b>	<b>100.00%</b>

12.1.3. As per APRs for the period 2015-16 to 2019-20 submitted by the Unit, it was observed that the unit has made sale of services amounting to Rs. 529.77 lakhs in DTA. The unit has submitted breakup details of services rendered in DTA, as given below:-

Sale of services in INR	Sale of Services in USD	Total
(1)	(2)	(1+2)
Rs.5,96,35,351/-	Rs.7,41,746/-	Rs.6,03,77,097/-


12.1.4. Though, amount of DTA sales submitted by the unit higher from the amount shown in APR. However, the sale of services of Rs.5,96,35,351/- (Rs.596.35 lakhs approx.) in DTA made by the unit is violation to Section 2(z) (iii) of the SEZ Act, 2005.

12.1.5. However, no one from the unit attended the meeting to explain the matter.

12.1.6. After due deliberations, Approval Committee unanimously decided to extend the LOA of the unit for a further period of 3 months i.e upto 24.05.2021 and directed to obtain required documents as mentioned at Para 12.1.1, from the unit. The Approval Committee unanimously approved changes in shareholding pattern of the company, as mentioned at Para 12.1.2, in respect of its unit located in the DLF Ltd. IT/ITES SEZ at 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. The Approval Committee also empowered DC 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.

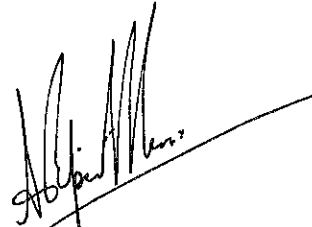


The meeting ended with a vote of thanks to the Chair.



(Rajesh Kumar)

Dy. Development Commissioner



(A. Bipin Menon)

Development Commissioner