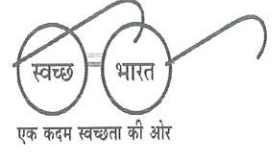




भारत सरकार
वाणिज्य और उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



फा० सं० 10/274/2009-SEZ/

दिनांक: 17/06/2021

सेवा मे ,

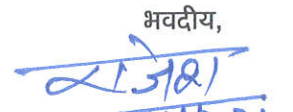
1. निदेशक(एस०ई०जेड०), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली - 110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (निवारक), न्यू कस्टम हाउस, नियर आईजीआई 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 बेज़ बिल्डिंग, सेक्टर 17, चंडीगढ़।
9. प्रबंध निदेशक, हरियाणा राज्य औद्योगिक विकास निगम, हरियाणा सरकार, प्लॉट नं सी -13 व 14, सेक्टर 6 पंचकूला , (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 10.06.2021 को दोपहर 12:00 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 10.06.2021 को दोपहर 12:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है ।

संलग्नक : उपरोक्त

भवदीय,

(राजेश कुमार)
उप विकास आयुक्त

प्रतिलिपि:-

1. सम्बंधित निर्दिष्ट अधिकारी ।
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 12:00 PM on 10.06.2021 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. 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 Ravi Raina, Authorised Officer, iii) Shri Prakash Chand Upadhyay, ADC, (iv) Shri Mohan Veer Ruhella, ADC, and (v) 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 20.05.2021 :-

As no reference in respect of the decisions of the Approval Committee held on 20.05.2021 was received from any of the members of the Approval Committee, Minutes of the Meeting held on 2.05.2021 were unanimously ratified.

Item No. 2: Proposals for partial deletion of area of the unit:-

2.1: M/s. Optum Global Solutions (India) Private Limited (Unit-II)

2.1.1. M/s. Optum Global Solutions (India) Private Limited (Unit-II) has submitted proposal for partial deletion of area i.e. "133021 Sqft. (12358.06 Sqmt.) at 2nd, 6th & 7th floor, of Block-2 of

2 of Phase-1” from its total approved area of 363809 Sqft. (33798.96 Sqmt.) in the ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ at Village Behrampur, Gurugram (Haryana). The SEZ Developer has given its ‘NOC’ dt. 19.05.2021 for surrender of aforesaid area. The unit also submitted downward revised projections, as under:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	222508.00	170207.62
Foreign Exchange Outgo	45900.00	29907.97
NFE Earnings	176608.00	140299.65
Imported Capital Goods	8150.00	4403.39
Indigenous Capital Goods	17499.00	12137.84
Imported Input Services	0.00	3153.00
Indigenous Input Services	80000.00	97000.00

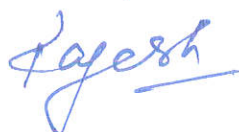
2.1.2. Shri Anuj Jain, Sr. Director-Tax, Mr. Harpreet Singh, Senior Manager –Tax & Mr. Tejasvi Anand, Auth. Rep. (EY) of M/s. Optum Global Solutions (India) Private Limited joined the meeting through video conferencing and explained the proposal.

2.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for partial deletion of “133021 Sqft. (12358.06 Sqmt.) at 2nd, 6th & 7th floor, of Block-2 of Phase-1” and revised projections of the unit, subject to submission of CPC Code of the services being provided by the unit and further subject the condition that the unit shall submit ‘No Dues Certificate’ from the Specified Officer in respect of aforesaid area.

2.2: M/s. Aricent Technologies (Holdings) Ltd. (Unit-I)

2.2.1. M/s. Aricent Technologies (Holdings) Ltd. (Unit-I) has submitted proposal for partial deletion of area i.e. “57750 Sqft. at 1st and 3rd floor, Building No.6” from the total approved area of 532922 Sqft. in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana). The SEZ Developer has given its ‘NOC’ dt. 04.06.2021 for surrender of aforesaid area. Unit has informed that there is no change in revenue projections, NFE earnings and head count consequent to surrendering of aforesaid area.

2.2.2. Shri C.P.S. Bisht, Sr. Manager of M/s. Aricent Technologies (Holdings) Ltd. joined the the meeting through video conferencing and explained the proposal. He informed that Aricent Aricent Technologies (Holdings) Ltd. is a part of Capgemini Group, who intends to setup a new



new unit on the area proposed to be surrendered by Aricent, for which Capgemini will submit submit separate application.

2.2.3. After due deliberations, the Approval Committee unanimously approved the proposal for partial deletion of “57750 Sqft. at 1st and 3rd floor, Building No.6”, subject to the condition that the unit shall submit ‘No Dues Certificate’ from the Specified Officer in respect of aforesaid area.

2.3: M/s. Mycom OSI Solutions India Pvt. Ltd.

2.3.1. M/s. Mycom OSI Solutions India Pvt. Ltd. has submitted proposal for partial deletion of area i.e. “9599 Sqft. at 7th floor, Tower-B, Building No.14” from its total approved area of 21530 Sqft. in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A. DLF Phase-III, Gurugram (Haryana). The SEZ Co-developer has given its ‘NOC’ dt. 28.05.2021 for surrender of aforesaid area. The unit also submitted downward revised projections, as under:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	23981.00	23434.47
Foreign Exchange Outgo	410.00	252.00
NFE Earnings	23571.00	23182.47
Indigenous Capital Goods	430.00	380.00
Imported Capital Goods	410.00	252.00
Indigenous input services	0.00	2894.86

2.3.2. Ms. Rashmi Rohilla, Authorized Signatory & Mr. Girish, Account Executive of M/s. Mycom OSI Solutions India Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. The representatives informed that the unit is engaged in Software development for Telecom industry. However, due to Covid-19 pandemic and work from home option allowed for the employess for continuity of business, the management has decided to rationalize the business plan and downsizing the area of the unit. During the meeting, the Specified Officer informed that as per Rule 22(1)(iv)(b) of SEZ Rules, 2006, ‘the value of Bond-cum-Legal Undertaking to be executed by the SEZ unit shall be equal to the amount of effective duties leviable on import or DTA procurement of goods & services”. Hence, unit needs to obtain prior approval of projected input services from the Approval Committee.



2.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for partial deletion of “9599 Sqft. at 7th floor, Tower-B, Building No.14” and revised projections of the unit, subject to submission of CPC Code of the services being provided by the unit and further subject to the condition that the unit shall submit ‘No Dues Certificate’ from the Specified Officer in respect of aforesaid area.

Item No. 3: Proposals for shifting of unit from a SEZ to another SEZ and enhancement of Capital Goods / input services etc.:

3.1: M/s. Optum Global Solutions (India) Private Limited.


3.1.2. M/s. Optum Global Solutions (India) Pvt. Ltd. has submitted proposal for shifting of its SEZ unit from “155651 Sqft. at 4th floor, Block-B, 5th, 6th, 8th & 9th floor, Block-A, 14th floor, Block-C, Building No.06, DLF Cyber City Developers Ltd. IT/ITES SEZ Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana)” to “133021 Sqft. at 2nd, 6th & 7th floor, Block-2 of Phase-1, ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ at Village Behrampur, Gurugram (Haryana)”, in terms of Instruction No.101 dt.01.11.2019 issued by DOC. The Unit has submitted copies of three ‘NOCs’ dated 18.05.2021 issued by M/s. DLF Assets Pvt. Ltd., SEZ Co-developer for surrender of space in DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram (Haryana) and copy of offer of space dated 19.05.2021 issued by M/s. ITPG Developers Pvt. Ltd., SEZ Developer for allotment of 133021 Sqft. area in their Electronic Hardware & IT/ITES SEZ at Village Behrampur, Gurugram (Haryana).

3.2.2. The unit has proposed enhancement in the value of imported & indigenous capital goods and revision in export / NFE projections, as given below:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	129897.00	139953.40
Foreign Exchange Outgo	14555.00	12678.07
NFE Earnings	115342.00	127275.33
Imported Capital Goods	6555.00	6161.84
Indigenous Capital Goods	3364.00	6831.78
Employment	2636 Nos.	No change

3.2.3. Shri Anuj Jain, Sr. Director-Tax, Mr. Harpreet Singh, Senior Manager –Tax & Mr. Tejasvi Anand, Auth. Rep. (EY) of M/s. Optum Global Solutions (India) Private Limited joined the meeting through video conferencing and explained the proposal.



3.1.3. During the meeting the Specified Officer informed the Approval Committee that even after reminders the unit is not submitting all invoices relating to input services for endorsement.

3.1.4. After due deliberations, the Approval Committed unanimously approved revision in projections and also the proposal for shifting of the unit from “DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram (Haryana)” to “ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ, Gurugram (Haryana)”, in terms of Instruction No.101 dt.01.11.2019, though the power is vested in DC, subject to the condition that the unit will submit ‘No Dues Certificate’ from the Specified Officer after completion of shifting process. The Approval Committee directed that unit shall ensure to obtain endorsement of all invoices relating to input services in respect of existing unit at DLF Cyber City before issue of “No Dues Certificate’ of the Specified Officer. Further, the Approval Committee directed that the unit will submit the SAC Code of the input services.

Item No. 4: Proposals for enhancement of Capital Goods / input services etc.:

4.1: M/s. Mercer Consulting (India) Pvt. Ltd.

4.1.1. M/s. Mercer Consulting (India) Pvt. Ltd. submitted proposal for enhancement in the value of imported & indigenous capital goods and revision in export / NFE projections of its unit in the DLF Cyber City Developers Ltd. IT/ITESSEZ 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	129341.00	176249.00
Foreign Exchange Outgo	23266.00	26595.00
NFE Earnings	106075.00	149835.00
Imported Capital Goods	1724.00	3317.00
Indigenous Capital Goods	440.00	1039.00
Employment	1781 Nos.	1750 Nos.

4.1.2. Mr. Sonendra Jain, Group Manager of M/s. Mercer Consulting (India) Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. He informed that to meet the requirement of some of the Europe & US based new clients, they need additional capital goods.



4.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for enhancement in imported & indigenous capital goods and revised projections of the unit, subject to submission of CPC Code of the services being provided by the unit mapping with the services described in Rule 76 of SEZ Rules, 2006.

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) has submitted two proposals 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)
Proposal-1 (for Operation & Maintenance)			
1.	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	78.53
2.	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	35.20
3.	Fire protection system with sprinklers, fire and smoke detectors.	07	8.75
4.	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains, and water channels of appropriate capacity.	02	28.25
5.	Access Control and Monitoring System.	24	11.10
6.	Telecom and other communication facilities including internet connectivity.	05	3.05
		Total (1):	164.88
Proposal-2 (for Development)			
7.	Recreational facilities such as indoor/ outdoor games, Gymnasium / Employee's restroom in processing area.	19	3.00
8.	Cafeteria / Canteen for staff in processing area.	27	17.00
		Total (2):	20.00
		Grand total(1+2):	184.88

5.1.2. As per Chartered Engineer certificate submitted by the developer, the materials proposed in proposed in Proposal-1 shall be required for operation & maintenance of Tower

Sycesh

Nos.1,2,3,4,5,6,7,& 9 (22.80 lakhs Sqft. approx.) and material proposed in Proposal-2 shall be required for development of Cafeteria & Gymnasium in Amenity-II Building of SEZ.

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. ASF Insignia SEZ Pvt. Ltd., Developer.

5.2.1. 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	9.72
(ii)	Air Conditioning of processing area.	Approved by BOA	12.80
(iii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	10.71
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	7.91
(v)	Access Control and Monitoring System	24	1.10
(vi)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	7.28



(vii)	Fire protection system with sprinklers, fire and smoke detectors.	07	1.35
(viii)	Power (including power back up facilities) (approved by BOA) – in PZ	Approved by BoA	61.12
(ix)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	29.50
		Total:	141.49

5.2.2.As per Chartered Engineer certificate submitted by the developer, the proposed materials are required for operation and maintenance and Civil items for construction of 66 KV Substation in processing area of SEZ

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. Black Canyon SEZ Pvt. Ltd., Co-developer.

5.3.1. M/s. Black Canyon SEZ Pvt. Ltd., Co-developer of 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 the said 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	200.00

5.3.2.As per Chartered Engineer certificate submitted by the co-developer, the proposed materials are civil items required for development of B1 Building (Quantum of 1400000 SFT area) 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.



Item No. 6: Proposals for cancellation of approval for expansion of area:-

6.1. M/s. GCD Energy Consultants Pvt. Ltd.

6.1.1. As per approval granted by the Approval Committee in its meeting held on 07.02.2020, M/s. GCD Energy Consultant Pvt. Ltd. was issued approval letter No.10/12/2019-SEZ/2572 dated 04.03.2020 for expansion of area of the unit by addition of '2935 Sqft on 4th floor, Tower-B, Building No.14' in its unit located in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana). The said LOA in original was returned to this office by the postal authorities undelivered on 06.03.2020. The unit vide its email dt.15.06.2020 and further clarificatory email dt.22.06.2020 informed that they have not received the said approval letter dated 04.03.2020 and due to the unimagined spread of Covid-19, the unit requested to surrender the LOA dated 04.03.2020. The unit has submitted copy of 'NOC' dated 03.11.2020 for surrender of approval dated 04.03.2020.

6.1.2. The Specified Officer informed to the Approval Committee that the said unit is functioning. On site verification by conducted and Security Guard was found present in the unit, although employees are working from home. It appears that due to this reason the approval letter dated 04.03.2020 might have been returned undelivered.

6.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for cancellation of aforesaid approval letter dated 04.03.2020 issued to the unit. The Approval Committed directed to obtain from the unit CPC Code of the services being provided by them to their clients.

Item No. 7: Cases of Sale of services in DTA and CPC Codes.

7.1. M/s. Genpact India Private Limited (Unit-I), (Candor One SEZ).

7.1.1. While considering of the proposal of M/s. Genpact India Pvt. Ltd. for partial deletion of area & downward revision in projections of its unit in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana), the Approval Committee in its meeting held on 04.03.2021 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 to its clients.



7.1.2. In this regard, the unit vide its letter dated 27.03.2021 informed that the services rendered in DTA during FY 2018-19 for Rs.75.48 lakhs was made against payment in INR. The unit also submitted CPC Code 865 (Management Consultancy Services) in respect of aforesaid sale of services in DTA.

7.1.3. Shri Deepak Rai Arora, Asstt. Vice President and Shri Arun Gupta, Manager of M/s. Genpact India Pvt. Ltd. joined the meeting through video conferencing and explained the matter. The representatives confirmed that the unit has rendered the services in DTA during FY 2018-19 for Rs.75.48 lakhs against payment in INR. He further informed that the said unit-I is in the process for exit from SEZ scheme.

7.1.4. The Approval Committee observed that services rendered by the unit in Domestic Tariff Area amounting to Rs.75.48 lakhs during FY 2018-19, were paid in Indian Rupees. Hence, the services rendered in Domestic Tariff Area by the unit 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.

7.1.5. After due deliberations, the Approval Committee unanimously empowered the DC to adjudicate in terms of Section 11(2) of the Foreign Trade (Development & Regulation) Act, 1992, the matter of effecting DTA sale of services in INR in violation of Section 2(z) of the SEZ Act, 2005. The PH for adjudication was kept for 15.06.2021.

Item No. 8: Removal of HDFC Bank ATM Machine from the premises of the unit

8.1. M/s. Genpact India Private Limited (Unit-I), (Candor One SEZ).

8.1.1. The Approval Committee in its meeting dated 02.06.2017 had approved the proposal of M/s. Genpact India Pvt. Ltd. for installation of one 'ATM' of HDFC Bank Ltd. in the premises of the unit at 6th floor, Building No. 3 in the processing area of Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village- Tikri, Sector-48, Gurugram (Haryana), for exclusive use by the employees of the Unit subject to the condition that no tax / duty benefits shall be available to M/s. HDFC Bank Ltd. to setup & operate ATM facility in the premises of SEZ unit. The approval of UAC was conveyed to the unit vide this office letter dated 21.08.2017.

8.1.2. M/s. Genpact India Pvt. Ltd. vide its letter dated 03.02.2021 & subsequent email dated 15.04.2021 & 19.04.2021 informed that HDFC Bank had authorized M/s. Euronet Services



Services India Pvt. Ltd. for deployment HDFC ATM Machine in Genpact premises. They had had received HDFC ATM Machine with accessories from M/s. Euronet Services India Pvt.Ltd., Pvt.Ltd., Gurugram vide Invoice No. OMGDPY2593 dt. 26/10/2017 on returnable basis. Now, Bank Now, Bank wants to take back ATM machine with accessories as period is over. The unit has confirmed that Genpact have not availed any Tax / benefit against this transaction. The Unit Unit has requested to grant necessary outward permission of aforesaid HDFC ATM Machine. Machine.

8.1.3. Shri Deepak Rai Arora, Asstt. Vice President and Shri Arun Gupta, Manager of M/s. Genpact India Pvt. Ltd. joined the meeting through video conferencing and explained the matter.

8.1.4. After due deliberations, the Approval Committee unanimously approved the request of the unit for outward movement of aforesaid HDFC ATM Machine. The permission letter issued to the unit vide this office letter dated 21.08.2017 shall be treated as cancelled.

Item No. 9: Proposal seeking approval to leave assets in units premises on 'as is where is' basis.

9.1. M/s. BA Continuum India Private Limited (Unit-I)

9.1.1. M/s. BA Continuum India Pvt. Ltd. (Unit-I) having LOA No. 10/149/2007-SEZ/6900 dated 20.12.2007 had applied for exit from SEZ Scheme of unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana). The unit informed that they would vacate the premise leaving behind certain goods in 'as-is' condition on account of the contractual terms with the SEZ Developer. They will discharge applicable duty on the said goods at depreciated value as per the provisions of Rule 49 of the SEZ Rules, 2006. Further, where the goods have been fully depreciated, they obtained Chartered Engineer's certificate for valuation of the same. Further, they does not recover consideration from the SEZ Developer or any other person towards the goods being left behind in 'as-is' condition. The unit requested to grant approval to left the assets in their premises with SEZ developer in 'as is where is' condition.

9.1.2. After due deliberations, the Approval Committee unanimously approved the request of the unit for leaving assets on 'as is where is' conditions with SEZ Developer subject to submission of consent letter from the SEZ Developer and 'NOC' from the Specified Officer.



9.2. M/s. BA Continuum India Private Limited (Unit-II)

9.2.1. M/s. BA Continuum India Pvt. Ltd. (Unit-II) having LOA No. 10/79/2012-SEZ/7824 dated 04.10.2012 had applied for exit from SEZ Scheme of unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana). The unit informed that they would vacate the premise leaving behind certain goods in 'as-is' condition on account of the contractual terms with the SEZ Developer. They will discharge applicable duty on the said goods at depreciated value as per the provisions of Rule 49 of the SEZ Rules, 2006. Further, where the goods have been fully depreciated, they obtained Chartered Engineer's certificate for valuation of the same. Further, they does not recover consideration from the SEZ Developer or any other person towards the goods being left behind in 'as-is' condition. The unit requested to grant approval to left the assets in their premises with SEZ developer in 'as is where is' condition.

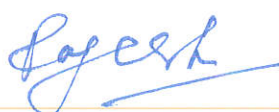
9.2.2. After due deliberations, the Approval Committee unanimously approved the request of the unit for leaving assets on 'as is where is' conditions with SEZ Developer subject to submission of consent letter from the SEZ Developer and 'NOC' from the Specified Officer.

10. Leasing of Vehicles

10.1.1. The UAC discussed the issue of leasing of vehicles as an authorized input service in the case of M/s AON and M/s. Wipro. It also noted the decision taken earlier by the Noida SEZ in the case of Optum Global Solutions whose application was rejected on grounds of inability to have a mechanism for ensuring that cars are used for official purposes and the depreciation being claimed by lessee. It also noted the decision of some other SEZs like Chennai wherein leasing of cars was permitted as an input service.

10.1.2. Shri Rahul Kedia, CFO, M/s. AON Consulting and Mr. Pankaj Agarwal, Finance Controller, M/s. Wipro joined the meeting through video conferencing and explained the proposal. The representatives of both the units indicated that they do not claim depreciation, use both business models of leasing and hiring of cars as per the requirements, had formulated their business plans after endorsement of the invoices for leasing and ensure that the leased vehicles would be used for official purposes during office hours.

10.1.3. The Committee first decided on the grant of leasing of cars as an input service for all all prospective applications from M/s Aon and Wipro. It was decided that the given that business



business has been affected during the pandemic, both the units had maintained a sizeable net net foreign exchange earnings and services exports form a substantial share of overall exports exports from SEZs under the jurisdiction of NSEZ, leasing would be a permissible input service service provided the following conditions are met:

- i. The unit shall provide an undertaking that the services would be utilized for official purposes only during office hours.
- ii. Depreciation would not be claimed by the lessee.

10.1.4. On the second issue of the leasing of cars already availed of by these two units, the Approval Committee recommended that leasing of car as an input service should be regularized and granted to these two units on the following conditions:

- i. Based on the endorsement of the invoices, the units had chalked out their business plans factoring in the cost savings
- ii. Units had utilized the leased cars for official purposes only and they would give an undertaking to this effect
- iii. No depreciation was claimed by the lessee for which an undertaking would be provided
- iv. Flexibility must be shown during these difficult circumstances.

10.1.5. However, this recommendation of the Approval Committee would be sent to the Department of Commerce for their directions and comments as this pertains to a retrospective case. Moreover, as per earlier letter No K-43014(22)/35/20202-SEZ dated 11.6.2021 of SEZ Division, DOC, it is informed that Input Tax Credit (ITC) is not admissible for both "*leasing of car*" and "*rent a cab*".

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



(Rajesh Kumar)
Dy. Development Commissioner



(A. Bipin Menon)
Development Commissioner