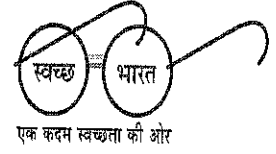




भारत सरकार
वाणिज्य और उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



फा० सं० 10/274/2009-SEZ/

दिनांक: 22/07/2021

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, सेंट्रल 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 12.07.2021 को पूर्वाह्न 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 12.07.2021 को पूर्वाह्न 12:30 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

22/07/2021
(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 12:30 PM on 12.07.2021 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 Hitesh Sharma, Sr. Town Planner, O/o. DTCP Haryana, Chandigarh
4. Shri Kailash Chandra, IEO, Deptt. of Industries, Gurugram
5. Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi

➤ Besides, during the meeting i) Shri Ravi Raina, Specified Officer (I/c), ii) Shri Prakash Chand Upadhyay, ADC, (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 10.06.2021 :-

As no reference in respect of the decisions of the Approval Committee held on 10.06.2021 was received from any of the members of the Approval Committee, Minutes of the Meeting held on 10.06.2021 were unanimously ratified.



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

2.1: M/s. Capgemini Technology Services India Limited

2.1.1. M/s. Capgemini Technology Services India Limited had submitted a proposal for setting up a unit over an area of 2683 Sqmt. (28875 Sqft.) at 1st floor, Building No.6 in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) to undertake service activities namely "Software Development, Information Technology and Information Technology Enabled Services (CPC-842)". The applicant proposed projected exports of Rs. 21806.00 lakhs and cumulative NFE of Rs. 18442.00 lakhs over a period of five years. Projected investment of Rs.1230.00 lakhs towards imported capital goods and Rs. 855.00 lakhs towards indigenous capital goods have been proposed. Applicant has also proposed requirement of indigenous input services of Rs.342.00 lakhs. Cost of project shall be met from the Internal Accruals. The applicant submitted a copy of "Letter of Provisional Offer of Space" dated 04.06.2021 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) Copies of PAN Card of all Indian directors required to be submitted.
- (ii) Details of 'Miscellaneous' imported capital goods of Rs.350 lakhs & 'Miscellaneous' indigenous capital goods of Rs.300 lakhs, required to be given.
- (iii) Details of input services of Rs.342 lakhs along with their SAC Code required to be submitted.
- (iv) Details pertaining to Income Tax Deptt. required to be submitted.

2.1.3. Shri Sunil Janjani, Program Manager & Shri Sahil Sighat, Program Manager of M/s. Capgemini Technology Services India Limited joined the meeting through video conferencing and explained the proposal. The representatives informed that the proposed SEZ unit will provide services to existing clients mainly RBS, Fedex, Citi Bank etc. as per provisions of 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 "Software Development, Information Technology and Information Technology Enabled Services", subject to submission of documents pointed out at Para 2.1.2 above.

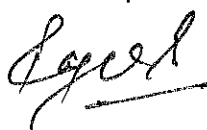


2.2: M/s. Stryker Global Technology Center Private Limited

2.2.1. M/s. Stryker Global Technology Center Private Limited had submitted a proposal for setting up a unit over an area of 19,357 Sqmt. (2,08,357 Sqft.) comprising of 148877 Sqft.) on 3rd to 5th floor, Block-1 of Phase-1, 3880 Sqft. on Ground floor, Block-1 of Phase-1 and 55600 Sqft. (for lab) in Block-IV in the ITPG Developers Pvt. Ltd. Electronic Hardware & IT/ITES SEZ at Village Behrampur, Gurugram (Haryana) to undertake service activities namely "Research and experimental development services in medical sciences and pharmacy (CPC-85105), Information Technology (IT) and support services (CPC-84210), Information Technology (IT) design and development services (CPC-84230), Engineering services for other projects (CPC-86721), Technical testing and analysis services (CPC-86769), Other professional, technical and business services n.e.c. (CPC-84990) & Other support services n.e.c. (CPC-86509)". The applicant proposed projected exports of Rs. 251224.64 lakhs and cumulative NFE of Rs. 232069.17 lakhs over a period of five years. Projected investment of Rs. 4373.89 lakhs towards imported capital goods and Rs. 13141.82 lakhs towards indigenous capital goods have been proposed. Investment on imported plant & machinery of Rs. 4660.89 lakhs and indigenous plant & machinery of Rs. 5990.17 lakhs has also proposed. Applicant has also proposed requirement of imported input services of Rs. 8305.01 lakhs and indigenous input services of Rs. 51157.00 lakhs. Cost of project shall be met from the Internal Accruals. The applicant submitted a copy of "Letter of Provisional Offer of Space" dated 21.06.2021 issued by the SEZ Developer for allotment of the proposed space. In provisional offer of space the developer has mentioned that Block-IV where 55600 Sqft. proposed to be allotted for lab, is to be constructed.

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

- (i) Applicant has mentioned Official Telephone number of its registered office as 91-11-111111, which does not seems to be correct.
- (ii) Copy of Form-18 / INC-22 in respect of Registered Office address required to be submitted.
- (iii) Residential address of Mr. Ramanujam Rangarajan, Director given in Form-F does not match with residential address mentioned in his passport.
- (iv) Variation in the name of Ms. Smita Negi has been found in Form-F vis-à-vis his passport wherein her name mentioned as 'Smit Elhance'.
- (v) Residential address proof of Ms. Tan Leng Leng, Director required to be submitted.
- (vi) Copies of PAN Card of all directors required to be submitted.



- (vii) CA certified current shareholding pattern of applicant company required to be submitted.
- (viii) Variation in the value of indigenous capital goods mentioned in Form-F vis-à-vis projected financials given in Project Report has been found. Further, value of proposed indigenous input services not calculated in projected financials.
- (ix) Applicant has mentioned '*Kitchen equipments such as Baine Marie, Dishwasher, Dirty Dish conveyors, Dish racks*'. However, in terms of Instruction No. 95 dated 11.06.2019, the unit shall not be eligible for any tax / duty exemptions for creating or operating such Canteen / Cafeteria facilities in their unit's premises.
- (x) In provisional offer of space dt.21.06.2021 the developer has mentioned that Block-IV, wherein 55600 Sqft. area proposed to be allotted to the applicant unit for lab, is to be constructed.
- (xi) Details pertaining to Income Tax Deptt. required to be submitted.

2.2.3. Shri Deepak Aggarwal, Director-Finance & Shri Praveen Kashyap, Auth. Rep. of M/s. Stryker Global Technology Center Pvt. Ltd. joined the meeting through video conferencing and explained the proposal. Besides, Shri Vikas Kalia, Head-Gurgaon Operation & Shri Vikas Kathpalia, Head-Finance of M/s. ITPG Developers Pvt. Ltd. (Developer) also attended the meeting. The representative of the developer informed that Block-IV where 55600 Sqft. proposed to be allotted for lab, yet to be constructed. The representatives informed that the proposed unit will undertake service activities as per the provisions of Rule, 76 of SEZ Rule, 2006. The representatives further informed that they have submitted the reply/ documents in respect of queries received from NSEZ. The Approval Committee observed that CPC Code-86509 in respect of '*Other support services n.e.c.*' mentioned by the unit is not appropriate.

2.2.4. After due deliberations, the Approval Committee unanimously approved the proposal for setting up a new unit to undertake service activities namely "*Research and experimental development services in medical sciences and pharmacy (CPC-85105), Information Technology (IT) and support services (CPC-84210), Information Technology (IT) design and development services (CPC-84230), Engineering services for other projects (CPC-86721), Technical testing and analysis services (CPC-86769), Other professional, technical and business services n.e.c. (CPC-84990) & Other support services n.e.c.*", subject to examination of the documents received from the applicant. The approval is subject to the condition that the unit will commence operation from Block-IV only after receipt of Occupancy Certificate in respect of Block-IV by the SEZ Developer. The Approval Committee directed the representative of the unit to submit appropriate CPC Code in respect of '*Other support services n.e.c.*'.



Item No. 3: Proposals for enhancement of Capital Goods / input services etc.:

3.1. M/s. MIS Support Center Private Limited

3.1.1. M/s. MIS Support Center Private Limited submitted proposal for enhancement in the value of imported & indigenous capital goods / input services and revision in export / NFE projections of its unit located in the Gurgaon Infospace Limited, IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	3579.00	20744.92
Foreign Exchange Outgo	551.00	1321.00
NFE Earnings	3208.00	19423.92
Imported Capital Goods	475.00	921.00
Indigenous Capital Goods	521.00	1764.00
Imported input services	0.00	400.00
Indigenous input services	62.00	5800.00

3.1.2. The Unit has given list of 02 Nos. imported input services and 47 Nos. indigenous input services with their SAC Codes. However, nomenclature of these input services do not matching with the default list of 67 services.

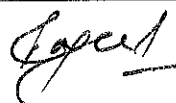
3.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for enhancement in the value of imported & indigenous capital goods / input services and revision in export / NFE projections of the unit, subject to submission of details of services as per the description of default list of 67 input services.

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

4.1: M/s. DLF Power & Services Limited (Co-developer).

4.1.1. M/s. DLF Power & Services Ltd., Co-developer of DLF Ltd. IT/ITES SEZ at Village Silokhera, Sector-30, Gurugram (Haryana) has submitted proposal for approval of list of materials to carry on following 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)
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(i)	<i>Engineering, Maintenance including Electrical and Mechanical Works, Heating, Ventilation & Air Conditioning (HVAC) System, Fire Detection and Alarm Systems, Water Supply, Storm, Drainage and Sewage Disposal, Building upkeep Services including Maintenance of Lift Lobby, Conference Hall, Parking Area, Utilities area, Garbage & scrap disposal, Horticulture, Pest Control, Façade Cleaning Services.</i>	As per authorized operations approved by BoA	2.81
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4.1.2. As per Chartered Engineer certificate submitted by the co-developer, the proposed materials are civil items required for operation & maintenance of Block-B (0.98 MSF) in processing area of SEZ.

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

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

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

S. No.	Authorized Operation	Sl. No. at default list of materials as per Inst. No. 50 & 54	Estimated Cost (Rs in Lakhs)
(i)	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	10.00
(ii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	2.00
(iii)	Air Conditioning of processing area	21	2.00
(iv)	Fire protection system with sprinklers, fire and smoke detectors.	07	5.00
		Total :	19.00

Jayesh

4.2.2. As per Chartered Engineer certificate submitted by the developer, the the proposed materials shall be required for operation & maintenance of Tower Nos.1,2,3,4,5,6,7 & 9 (22.80 lakhs Sqft. approx.).

4.2.3. 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.

Item No.5: Proposals for partial deletion of area of the unit:-

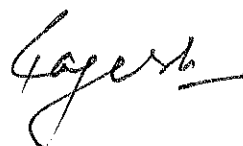
5.1. M/s. R1 RCM Global Private Limited

5.1.1. M/s. R1 RCM Global Private Limited has submitted proposal for partial deletion of area i.e. "12277 Sqft. area at 4th floor (Part), Tower-A, Building No.2" from the total approved area of 81024 Sqft. of its unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana). The unit has mentioned that due to current pandemic, the company is not able to utilize the aforesaid space. The SEZ Developer has given its 'NOC' dated 15.06.2021, for surrender of aforesaid area. The unit also submitted revised projections, as under:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	75210.00	76152.67
Foreign Exchange Outgo	3508.00	2576.42
NFE Earnings	71702.00	73576.25
Imported Capital Goods	1372.29	702.38
Indigenous Capital Goods	624.16	130.47

2.1.3. After due deliberations, the Approval Committee unanimously approved the proposal for partial deletion of "12277 Sqft. area at 4th floor (Part), Tower-A, Building No.2" and revised projections of the unit, subject to submission of Board Resolution for partial deletion of area, 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.



Item No.6: Proposals for changes in shareholding pattern of the unit:-

6.1. M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. (Power Generation Unit)

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

- Shareholding pattern of the company approved by UAC in its meeting held on 01.04.2021:-

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

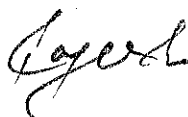
- Revised shareholding pattern (Post conversion of CCDs & allotment of shares):-

S. No.	Name of Shareholder	No. of shares	% shareholding (Approx.)
1.	Brookfield India Real Estate Trust	97526	99.9989
2.	Candor India Office Parks Private Limited (as nominee of Brookfield India Real Estate Trust)	1	0.0011
	Total:	97527	100%

6.1.2. The unit has informed that on 01.04.2021, 45535 Compulsory Convertible Debentures (CCDs) held by Brookfield India Real Estate Trust has been converted by allotment of 37981 fully paid-up equity shares @Rs.10/- each to Brookfield India Real Estate Trust and return with Registrar of Companies has been filed on 17.05.2021 for allotment of shares upon conversion.

6.1.3. Shri Jay Kumar, authorized representative of M/s. Candor Kolkata One Hi-Tech Structures Pvt. Ltd. joined the meeting through video conferencing and explained the proposal.

6.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for changes in shareholding pattern of M/s. Candor Kolkata One Hi-Tech Structures Pvt.



Ltd. in respect of its Backup Power Generation unit located in the Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018 subject to compliance with safeguards prescribed therein.

Item No. 07. Proposals for approval of revised projections of input services:

7.1. M/s. BT Global Business Services Pvt. Ltd.

7.1.1. Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. BT Global Business Services Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs. 67452.26 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has submitted 15 nos. input services which covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

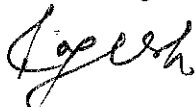
(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	336697.18	336697.18
Foreign Exchange Outgo	4652.31	4652.31
NFE Earning	332044.87	332044.87
Imported Capital Goods	4652.32	4652.32
Indigenous Capital Goods	2449.53	2449.53
Indigenous Input Services	00.00	67452.26

7.1.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit.

7.2. M/s. CNH Industrial Technology Services India Pvt. Ltd.

7.2.1. Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. CNH Industrial Technology Services India Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.6000.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the



unit. The unit has submitted 25 nos. input services which covered under the default list of 67 services. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	45114.30	45114.30
Foreign Exchange Outgo	11278.58	11278.58
NFE Earning	33835.72	33835.72
Imported Capital Goods	5000.00	5000.00
Indigenous Capital Goods	4500.00	4500.00
Imported Raw materials	2000.00	2000.00
Indigenous Raw Materials	1000.00	1000.00
Indigenous Input Services	00.00	6000.00

7.2.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit.

7.3. M/s. Mycom OSI Solutions India Pvt. Ltd.

7.3.1. Specified Officer, DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. Mycom OSI Solutions India Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.3000.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The unit has been asked to submit details of input services along with their SAC code. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	23434.47	23434.47
Foreign Exchange Outgo	252.00	252.00
NFE Earning	23182.47	23182.47
Imported Capital Goods	252.00	252.00
Indigenous Capital Goods	380.00	380.00
Indigenous Input Services	2894.86	3000.00

7.3.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit. The Approval Committee directed to obtain

details of input services from the unit as per the Sl. No. and description in the default list of services.

7.4. M/s. Genpact India Pvt. Ltd. (Unit-I)

7.4.1. Specified Officer, Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ, Gurugram (Haryana) forwarded Bond-cum-Legal undertaking executed by M/s. Mycom OSI Solutions India Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.840.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. . The unit has submitted 15 nos. input services which covered under the default list of 67 nos. services except 'Fixed Telephony Services' mentioned by the unit. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	165756.00	165756.00
Foreign Exchange Outgo	15997.00	15997.00
NFE Earning	149759.00	149759.00
Imported Capital Goods	13944.00	13944.00
Indigenous Capital Goods	2100.00	2100.00
Indigenous Input Services	00.00	840.00

7.4.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit. The Approval Committee directed to obtain details of input services from the unit as per the Sl. No. and description in the default list of services.

8. Proposals for approval of additional input services:-

8.1: M/s. SE2 Digital Service LLP

8.1.1. M/s. SE2 Digital Service LLP has submitted proposal for approval of following input services in respect of its unit located in the Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ, Village- Tikri, Sector-48, Gurugram (Haryana):-



- (i) Management and Business consultancy services (including a) Human resource consultancy services b) Public Relation Services, & c) Legal Consultancy Services).
- (ii) Insurance Services (including Group Medclaim Insurance Services and Group personal accident insurance policy).

8.1.2. The Approval Committee observed that "Management and business consultant services" is already approved by BOA as a part of default services, subject to the condition that exemption for "Management and business consultant services" would be limited to the value of services availed or consumed by the SEZ entity only and that the unit shall produce evidence to that effect to the satisfaction of the authorities concerned that the said service was consumed in related to their authorized operations only.

8.1.3. The Approval Committee further observed that in a similar proposal of M/s. HCL Technologies Limited, the Approval Committee in its meeting held on 06.12.2019 clarified that exemption available to the SEZ Units is only on the input services related to authorised operations of the unit. The Group Insurance of employees is related to individuals and not related to authorised operations of the SEZ unit. The actual beneficiary of said service is an individual. The Committee also observed that Income earned by an unit on account of export is exempted from payment of Income Tax, whereas individual employees are not given the benefit of Income Tax exemption. The 'Group Health and Medical Insurance' of employees is not related to the authorised operations of the SEZ unit, hence not covered under default service namely "General Insurance Business Services". M/s. HCL Technologies Limited filed an appeal before the BOA against the said decision of the Approval Committee. The Board heard the appellant and after deliberations, decided to defer the matter with the directions that the proposal may first be examined on file and views of DOR may be obtained. The consolidated proposal may then be placed before the BOA for deliberations. The matter is still deferred.

8.1.4. After due deliberations, the Approval Committee unanimously approved the service namely 'Management and Business consultant services', subject to the condition that exemption for "Management and Business consultant services" would be limited to the value of services availed or consumed by the SEZ entity only and that the unit shall produce evidence to that effect to the satisfaction of the authorities concerned that the said service was consumed in related to their authorized operations only. As regards 'Insurance Services (including Group Medclaim Insurance Services and Group personal accident



insurance policy) the Approval Committee decided to keep it in abeyance till decision of the BoA in respect of an appeal filed by M/s. HCL Technologies Limited.

9. Approval of Building Plan of SEZ.

9.1. M/s. DLF Cyber City Developers Limited.

9.1.1. Sr. Town Planner (M) HQ, O/o. DTCP Haryana, Chandigarh vide Memo No. SEZ-13/AD(RA)/2021/15417 dated 30.06.2021 forwarded recommendation for approval of Building plan of Building-A falling in the-IT/ITES SEZ land measuring 25.4606 Acres at Sector-24 & 25A, Gurugram (Haryana) of M/s. DLF Cyber City Developers Ltd. subject to conditions mentioned in his aforesaid Memo dt.30.06.2021. Three sets of duly signed by Senior Town Planner (M), HQ, also received.

9.1.2. The Approval Committee observed that in the subject line of the aforesaid Memo said that "Approval of Building Plan of Building-A falling in the IT/ITES SEZ land measuring 25.4606 Acres under Transit Oriented Development (TOD) Policy dated 09.02.2016, in Sector-24, 25 & 25A, Gurugram Manesar Urban Complex being developed by DLF Cyber City Developers Ltd."

9.1.3. Shri Tilak Khurana, GM & Shri Pradeep Sharma, Sr. Architect of M/s. DLF Cyber City Developers Ltd. joined the meeting. The representatives of the developer informed that presently two buildings namely Building No. 6 & Building No.14 exists in SEZ. They have planned to construct new building namely Building No.-A for which building plan has been recommended by O/o. DTCP Haryana for approval. Shri Hitesh Sharma, Sr. Town Planner (M) HQ, O/o. DTCP Haryana, Chandigarh also joined the meeting and informed that earlier the SEZs allowed FAR of 2.5 and now the developer has got benefit under Transit Oriented Development (TOD) Policy wherein FAR of 3.5 is allowed.

9.1.4. After due deliberations, the Approval Committee unanimously approved the Building plan of Building-A falling in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd., on the basis of recommendation received from Sr. Town Planner (M) HQ, O/o. DTCP Haryana, Chandigarh vide Memo No. SEZ-13/AD(RA)/2021/15417 dated 30.06.2021 subject to the terms & conditions mentioned therein.



Item No.10: Proposals for setting up of new unit:

10.1. M/s. Sun Renewable RT Private Limited.

10.1.1. M/s. Sun Renewable RT Pvt. Ltd. had submitted application for setting up a unit for 'Solar Power Plant Producer- 700 KW' over an area of 3600 Sqmt. built-up area on rooftop of Tower-1,2,3,4,5 & 6 (600 Sqmt. in each tower) and 1765 Sqmt. land at Volleyball court (640 Sqmt.) & Utility (1125 Sqmt.) in the processing area of Electronic Hardware, IT/ITES SEZ of M/s. Mikado Realtors Pvt. Ltd. located at Village Bahrapur, Distt-Gurugram (Haryana) in terms of Guidelines for Power Generation, Transmission and Distribution in SEZs issued by DOC vide letter No. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016. Projected investment of Rs.280 lakhs towards indigenous capital goods has been proposed. Cost of project shall be met from the equity. The applicant has submitted a copy of "Letter of Provisional Offer of Space" dated 29.06.2021 issued by the SEZ Developer for allotment of the proposed space. In provisional offer of space the developer has mentioned that Occupancy Certificate for Tower-1 has been received and rest of the towers are under construction or to be constructed.

10.1.2. Following shortcomings was observed in the proposal:-

- (i) No export & NFE projections have been mentioned in Para XI of Form-F. Whereas, as per Power guidelines dt. 16.02.2016, NFE obligation is major condition for setting up of Power plant in processing area of SEZ. Hence, the applicant needs to mention projected export / outgo and NFE in Para XI of Form-F.
- (ii) The SEZ developer has given provisional offer of space dated 02.02.2021 for allotment of 3600 Sqmt. (600 Sqmt. each on 06 Towers) at Rooftop of 06 Nos. Towers (Tower-1,2,3,4,5 & 6), 640 Sqmt. in Volleyball courts & 1125 Sqmt. at Utility. Name of Towers where the proposed Solar Plant proposed to be setup required to be mentioned in the provisional offer of space. The developer has obtained Occupancy Certificate for 'Tower-1' only.
- (iii) DIR-11/12 for cessation of Sh. Ramanand & Sh. Roshan Lal, first Directors of the company may be submitted.



10.1.3. The Approval Committee observed that as per Para (ii) of the Power Guidelines issued by DOC vide letter No. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016, as amended vide letter No. P.6/3/2006-SEZ(Vol-IV) dated 28.01.2019, 'Henceforth, no stand-alone power plant will be permitted in an SEZ in which there are no other units, except that a stand-alone power plant exclusively meant for export will be permitted, which shall be operated as a unit subject to all obligations and benefits available to SEZ units'. Further, as per Power guidelines dt. 16.02.2016, NFE obligation is major condition for setting up of Power plant in processing area of SEZ. Hence, the applicant needs to provide projected export / outgo and NFE figures in Para XI of Form-F.

10.1.4. Shri Nirdosh Gupta, AGM of M/s. Sun Renewable RT Pvt. Ltd. joined the meeting and explained the proposal. He informed that they will supply the power to be produced by the unit to M/s. Mikado Realtors Pvt. Ltd., SEZ Developer and payment to be received in INR. The Approval Committee clarified that as per Power guidelines dt. 16.02.2016, NFE obligation is major condition for setting up of Power plant in processing area of SEZ. Hence, the applicant needs to mention projected export / outgo and NFE in Para XI of Form-F.

10.1.5. After due deliberations, the Approval Committee unanimously decided to defer the proposal and directed the representative of the applicant to submit required documents as pointed out at Para 10.1.2 above.

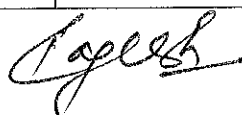
Item No. 11: Proposals for expansion of area of the unit:

11.1. M/s. Blackrock Services India Private Limited.

11.1.1. M/s. Blackrock Services India Private Limited has submitted proposal for expansion of the unit by addition of '7394 Sqft. at Ground floor, Tower-C, Building No. 14' in its total existing approved area of 166964 Sqft. of its unit located in the DLF Cyber City Developers Ltd. IT/ITES SEZ at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) for setup a medical center for its employees and revision in projections. Unit has submitted copy of provisional offer of space dt. 04.06.2021 issued by SEZ Co-developer for allotment of proposed area to setup a medical center.. The unit also submitted revised projections, as under:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	279601.00	274598.09



Foreign Exchange Outgo	1907.00	3781.61
NFE Earnings	277694.00	270816.48
Imported Capital Goods	6708.00	2393.80
Indigenous Capital Goods	6130.00	10226.23
Imported input services	0.00	1387.81
Indigenous input services	0.00	36978.97

11.1.2. Specified Officer (I/c) of DLF Cyber City SEZ, Gurugram informed to the Approval Committee that during the endorsement of invoices on the SEZ portal it has been come to their notice that M/s. Blackrock Services India Private Limited Unit is operating Cafeteria and Creche in Unit's premises without obtaining approval from the Approval Committee. The unit has also availed duty / tax benefits for creation & operation of these facilities. He further informed that in Nov 2020 the unit was asked to give details and invoices on which such services being availed, but the relevant invoices still not submitted. The unit has admitted and given figures of exemption of Rs.67.73 lakhs (during July 2019 to May 2021) availed on services for operating cafeteria. The unit agreed to submit details of cost of operating cafeteria before July 2019 also and refund of Rs 67.73 lakhs alongwith appropriate interest on account of wrongly availed exemption on services for cafeteria. Further, he informed that the unit has grossly misused SEZ portal and they through their consultant M/s. Ernst and Young are not only misusing exemption, they are also giving highly inflated figure, and all such invoices have been returned back to them on portal more than 3 months back and they have not resubmitted the correct figures. He further informed that the unit yet to submit valid Bond-cum-Legal Undertaking as per rule 22(iv)(b) of SEZ Rules, 2006, for the services purportedly being received for authorised operations.

11.1.2. Ms. Ashim Chaudhary, Director & Shri Tejsvi Anand, Auth. Rep. of M/s. Blackrock Services India Private Limited joined the meeting and explained the proposal. The representatives informed that they are operating Cafeteria in unit's premises for exclusive use of employees and unit has availed duty benefits on creation & operation of said cafeteria. They are in process to calculate the amount of duty benefits availed on Cafeteria. However, they have not availed duty benefits on Creche. The representatives further informed that the unit will submit proposal for regularization of existing Cafeteria & Creche, in terms of Instruction No. 95, within next one month.

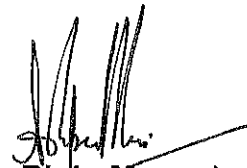
11.1.3. After due deliberations, the Approval Committee unanimously approved the proposal of addition of '7394 Sqft. at Ground floor, Tower-C, Building No. 14' for setting up a medical center for exclusive use by its employees and revised projections, subject to the

condition that neither unit nor its vendor(s) shall be eligible for any exemption, drawback, concessions or any other benefits available under the SEZ Act / SEZ Rules, for creation & operation of 'Medical center' in Unit's premises. The unit shall obtain necessary NOCs / clearances / approvals such as Fire, Health etc. from the relevant statutory authorities before creation & operation of 'such facility in its premises, wherever applicable, as required under Instruction No. 95 dated 11.06.2019. The Approval Committee directed the Specified Officer to take necessary action, including if required, recovery of tax / duty benefits on creation & operation of the existing Cafeteria & Creche, if any, availed by the unit. The Approval Committee directed the representative of the unit to give proper response in respect of queries raised by the Specified Officer within one month. Further, the Approval Committee directed the representative of the unit to submit request for regularization of existing Cafeteria & Creche, for consideration by the Approval Committee.

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



(Rajesh Kumar)
Dy. Development Commissioner



(A. Bipin Menon)
Development Commissioner