



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-एस०ई०जेड०/
सेवा मे,

दिनांक: 08/02/2019

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

विषय: दिनांक 01/02/2019 को अपराह्न 12:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

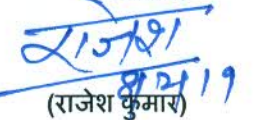
उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 01/02/2019 को अपराह्न 12.30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

प्रतिलिपि:-

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

भवदीय,


(राजेश कुमार)

उप विकास आयुक्त


उप विकास आयुक्त

NOIDA SPECIAL ECONOMIC ZONE

Minutes of meeting of the Approval Committee of private SEZs located in the State of Haryana held under the Chairmanship of Dr. L.B. Singhal, Development Commissioner, NSEZ at 12.30 PM on 01.02.2019 in the Conference Hall of NSEZ, Noida.

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

1. Shri S.S. Shukla, Jt. Development Commissioner, NSEZ
2. Md. Hadees Ali, Asstt. Commissioner, Customs, Delhi
3. Shri R.L. Meena, Asstt. DGFT, O/o DGFT, New Delhi
4. Shri Deepak Kumar, O/o Joint Director, Deptt. of Industries, Faridabad
5. Representatives of SEZ Developers / Co-developers, Special Invitee.

➤ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Shri S.C. Gangar, Specified Officer, iii) Shri Harvinder Bawa, Specified Officer, and iv) Shri Prakash Chand Upadhyay, OSD to DC were also present to assist the Approval Committee.

➤ At the outset, the Chairman welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation 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 Minutes of last meeting of the Approval Committee held on 04.01.2019:-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 04.01.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 04.01.2019 were ratified.

2. Proposal of M/s. Impetus Infotech (India) Private Limited for setting up of its 2nd unit in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. located at Village Gwal Pahari, Gurugram (Haryana).

2.1. It was brought to the notice of the Approval Committee that M/s. Impetus Infotech (India) Private Limited has submitted a proposal for setting up its 2nd unit over an area of 11688 Sqft. at Ground floor, Tower-E, Grand Canyon Building (Building No. B3) in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. located at Village Gwal Pahari, Gurugram (Haryana) to undertake service activities namely '*Information Technology Services such Software Development, Test Engineering and R&D Consulting*' with projected exports of Rs.3800 lakhs and the cumulative NFE of Rs. 3665 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.135 lakhs towards imported capital goods; Rs. 115 lakhs towards Indigenous capital goods and other cost of project shall be met from the internal accruals. It was further informed that the SEZ Co-

developer, M/s. Grand Canyon SEZ Pvt. Ltd. has given provisional offer for allotment of proposed space to the applicant.

2.2. It was informed that following documents / information required to be submitted which has been communicated to the applicant:-

- (i) Online Form-F duly rectified / stamped after carrying out following corrections is required to be submitted with complete signature at proper place:-
 - a) Complete registered Office address required to be mentioned in Para-I.
 - b) Correct residential address of Ms. Ritu Bapna, Director required to be mentioned in Para IV, as per address mentioned in her Driving Licence.
 - c) Requirement of built-up area in Para VIII(2) has been mentioned as 12000 Sqmt., whereas SEZ Co-developer has given offer of space for allotment of 11688 Sqft.. Besides, requirement of land (Factory & Offices) of 12000 Sqmt. mentioned in Para VIII(1) required to be removed as proposed unit is being setup over a built-up area of 11688 Sqft. at Ground floor, Tower-E, Grand Canyon Building (Building No. B3).
 - d) Total proposed value of imported Capital goods of Rs.135 lakhs & indigenous capital goods for Rs.115 lakhs required to be mentioned in Para VI.
- (ii) Projected Profit & Loss statement required to be given.
- (iii) Audited Balance sheet for FY 2017-18 not submitted.
- (iv) Copy of Form-32/DIR-11/12 for cessation of first director namely Mr. Ashok Aggarwal required to be submitted.
- (v) Affidavit mentions 'Bangalore' as the location of proposed unit. Hence correct Affidavit needed.

2.3. Mr. Sanjeev Agrawal, V.P.- Operations & Shri Subhas Thapliyal, DGM-Admin & Shri Mukesh Kumar, Asstt. Manager-Accounts appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. It was also informed by them that they have submitted the requisite documents.

2.4. After due deliberations, Approval Committee approved the proposal to undertake service activities i.e. '*Information Technology Services namely Software Development, Test Engineering and R&D Consulting*', subject to examination of documents submitted by the applicant.

3. Proposal of M/s. Sapiant Consulting Pvt. Ltd. for change in shareholding pattern in respect of its three units in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana).

3.1. It was brought to the notice of the Approval Committee that M/s. Sapiant Consulting Pvt. Ltd., having three units in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana) had submitted proposal for approval of proposed changes in the shareholding pattern of the company. It was informed that M/s. Sapiant Consulting Pvt. Ltd. had submitted details of existing & proposed shareholding pattern of the company duly certified by Company Secretary, as under:-

- Shareholding pattern approved by BoA in its meeting held on 08.03.2017 and conveyed to the unit vide this office letter dated 20.04.2017:-

S.No.	Name & address of Shareholders	No. of Class A equity shares	Percentage holding (Class A)	No. of Class B Equity shares	Percentage holding (Class B)
(i)	Publicis Prodigious Brand Logistics Ltd., 2 nd Floor Maeva Tower, CNR Silicon and Bank Street, Ebene Reduit, Mauritius	3,85,14,041	99.9999%	1,28,38,014	100%
(ii)	Arebu Holdings B.V. (Holding on behalf of Publicis Prodigious Brand Logistics Ltd.) Prof. W.H. Keesomlan 12, 1183DJ Amstelveen, The Netherlands	1	0.0%	NIL	NIL
Total		3,85,14,042	100%	1,28,38,014	100%

- Revised shareholding pattern w.e.f. 17.12.2018 :-

S.No	Name & address of Shareholders	No. of Class A equity shares	Percentage holding (Class A)	No. of Class B Equity shares	Percentage holding (Class B)
(i)	TLG India Private Limited Big Apple, Dr. Shirodkar Road, Parel, Mumbai	3,85,14,041	99.9999%	1,28,38,014	100%
(ii)	Arebu Holdings B.V. (holding on behalf of TLG India Private Limited), Joop Geesinkweg 209, 1114 AB Amsterdam-Duivendrecht, the Netherlands	1	0.0%	NIL	NIL
Total:		3,85,14,042	100%	1,28,38,014	100%

3.2. It was further informed that vide Instruction No. 89 dated 17.05.2018 DOC has issued guidelines regarding change in shareholding pattern, name change of SEZ Developers and SEZ Unit. As per Para 5(ii) of said guidelines *“Re-organisation including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of unit located in SEZs may be undertaken with the prior approval of Approval Committee in respect of units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on such reorganization”.*

3.3. Further, as per Para 6 of said guidelines, such reorganization shall be subject to the following safeguards:-



- (i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.
- (ii) Fulfillment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;
- (iii) Applicability of and compliance with all Revenue / Company Affairs / SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- (iv) Full financial details relating to change in equity / merger, demerger, amalgamation or transfer of ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- (v) The Assessing Officer shall have the right to assess the taxability of gain / loss arising out the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- (vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- (vii) The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

3.4. Further, it was informed that vide Instruction No. 90 dated 03.08.2018, DOC has further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit means that approval of BoA/UAC, as the case may be, taken before the SEZ entity / unit is recognized by the new name or such arrangement in all the records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of the DOC.

3.5. Mr. Neeraj Mittal, Director & Mr. Vishal Agarwal, Sr. Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. The representatives of the unit informed that this change in shareholding is within the Group only, wherein the shareholder is changed from current shareholder i.e. Publicis Prodigious Brand Logistics Ltd., Mauritius to TLG India Private Limited, another group company in India. The representatives of unit further informed that 100% shares are still within the group and no share is held by any third party outside the group companies. It was further clarified by them that there is no change in business of Sapient Consulting Pvt. Ltd.

3.6. After due deliberations, the Approval Committee approved the proposal for proposed changes in the shareholding pattern of the company 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 in Instruction No. 89 dated 17.05.2018.



4. **M/s. Genpact India Pvt Ltd. (Unit-I)- Submission of details of DTA sales in respect of its unit located in the in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana).**

4.1. It was brought to the notice of Approval Committee that M/s. Genpact India Pvt Ltd. (Unit-I) vide its letter dated 13.12.2018 & subsequent letter dated 17.12.2018 & dated 15.01.2019 had submitted details of services rendered by them during the FY 2012-13 to 2017-18 by its unit located in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana), as given below:-

(Rs. in lakhs)

Year	FOB value of Export	Total DTA Sales	DTA Sale in USD	DTA Sale in INR	Type of services rendered
2012-13	50709.81	312.82	285.31	27.51	IT/ITES Service
2013-14	54059.74	408.83	369.73	39.10	IT/ITES Service
2014-15	56565.19	299.11	267.04	32.07	IT/ITES Service
2015-16	60917.47	526.61	521.77	4.84	IT/ITES Service
2016-17	63749.20	400.11	400.11	0.00	IT/ITES Service
2017-18	71402.81	626.43*	626.43	0.00	IT/ITES Service
Total:	357404.22	2573.91	2470.39	103.52	

* Unit had mentioned that they need to correct the figures of DTA sales filled in APR for FY 2017-18 as Rs.607.22 lakhs whereas the actual amount is Rs.626.43 lakhs.

4.2. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic Tariff Area by the unit are not as per the provisions of SEZ Act as the unit has rendered services in Domestic Tariff Area amounting to Rs.103.52 lakhs against payment in INR instead of free foreign exchange.

4.3. Shri Shiv Singh, AVP appeared before the Approval Committee on behalf of the unit and admitted that the unit has rendered services of Rs.103.52 lakhs in DTA against payment in INR.

4.4. During the meeting it was informed that as per the section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, there is a penalty provision to settle the cases where a person admits any contraventions. The representatives of company admitted contravention of Section 2(z) as mentioned above and gave his consent to settle the case as per section 11(4) of the FT(D&R) Act, 1992.

4.5. In view of the above, after due deliberations, the Development Commissioner in consultation with the members of the Approval Committee imposed a penalty of Rs.10,352/- (i.e. @0.1% of Rs.103.52 lakhs) towards services rendered in DTA against payment in INR, on the unit in terms of section 11(4) of Foreign Trade (Development & Regulation) Act, 1992, as amended and regularized the services rendered in DTA against payment in INR instead of free foreign exchange.



5. M/s. Genpact India Pvt Ltd. (Unit-I)- Submission of details of DTA sales in respect of its unit located in the in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village Tikri, Sector-48, Gurugram (Haryana).

5.1. It was brought to the notice of Approval Committee that M/s. Genpact India Pvt Ltd. (Unit-I) vide its letter dated 13.12.2018 & subsequent letter dated 17.12.2018 & dated 15.01.2019 had submitted details of services rendered by them during the FY 2013-14 to 2017-18 by its unit located in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village Tikri, Sector-48, Gurugram (Haryana), as given below:-

(Rs. in lakhs)

Year	FOB value of Export	Total DTA Sales	DTA Sale in USD	DTA Sale in INR	Type of services rendered
2013-14	26326.05	41.24	0.00	41.24	IT/ITES Service
2014-15	38670.52	46.22	0.00	46.22	IT/ITES Service
2015-16	33822.75	24.40	0.00	24.40	IT/ITES Service
2016-17	34034.31	0.00	0.00	0.00	IT/ITES Service
2017-18	34448.29	83.47	0.00	83.47	IT/ITES Service
Total:	170102.52	195.33	0.00	195.33	

5.2. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic Tariff Area by the unit are not as per the provisions of SEZ Act as the unit has rendered services in Domestic Tariff Area amounting to Rs.195.33 lakhs against payment in INR instead of free foreign exchange.

5.3. Shri Shiv Singh, AVP appeared before the Approval Committee on behalf of the unit and admitted that the unit has rendered services of Rs.195.33 lakhs in DTA against payment in INR.

5.4. During the meeting it was informed that as per the section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, there is a penalty provision to settle the cases where a person admits any contraventions. The representatives of company admitted contravention of Section 2(z) as mentioned above and gave his consent to settle the case as per section 11(4) of the FT(D&R) Act, 1992.

5.5. In view of the above, after due deliberations, the Development Commissioner in consultation with the members of the Approval Committee imposed a penalty of Rs.19,533/- (i.e. @0.1% of Rs.195.33 lakhs) towards services rendered in DTA against payment in INR, on the unit in terms of section 11(4) of Foreign Trade (Development & Regulation) Act, 1992, as amended and regularized the services rendered in DTA against payment in INR instead of free foreign exchange.

6. M/s. Accenture Solutions Pvt. Ltd. – Proposal for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurgaon (Haryana).

6.1. It was brought to the notice of Approval Committee that M/s. Accenture Solutions Pvt. Ltd. had applied for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village- Dundahera, Sector-21, Gurgaon (Haryana). It was informed to the Committee that presently unit has been operating over an area of **987153 Sqft.** at 2nd floor, Tower A, Building No. 2, 8th & 11th floor, Tower-B, Building No.1, Ground to 5th, 8th & 9th floor, Tower-A, Building No. 6, Ground & 1st floor, Tower-B, Building No.6, Ground to 8th floor, Building No.7, 6th floor to 9th floor, Tower-A, Building No. 8, 2nd & 3rd floor, Tower-B, Building No.2 and the unit has requested for addition 49103 Sqft. at Ground (23950 Sqft) & 1st floor (25153 Sqft.), Tower-B, Building No.2 of SEZ. It was informed that the SEZ developer has given provisional offer for allotment of proposed additional space to the unit. It was also informed that the unit has submitted revised projections, as given below, on account of proposed expansion of unit:-

Particulars (for five years)	(Rs. in lakhs)	
	Existing Projection	Revised Projection
Projected FOB value of exports	695087.00	711032.00
Foreign Exchange Outgo	46856.00	48175.00
NFE Earnings	648231.00	662857.00
Imported CG	8109.00	8631.00
Indigenous CG	4211.00	4977.00

6.2. It was informed that following discrepancies had been observed in proposal:-

- (i) In projection sheet, figures of Export, Outgo & NFE during the year 2016-17 & 2017-18 do not match with the APRs for respective period submitted by the unit.
- (ii) Existing employment generation as per APR 2017-18 is 9033 Nos., whereas in projection sheet, revised employment generation has been mentioned as 590 Nos. This need to be clarified / rectified.
- (iii) As per APR for FY 2017-18 unit has rendered services in DTA amounting to Rs.9399.89 lakhs. Hence, details of the same may be obtained from the unit.

6.3. Shri Dharam Yudhishter, General Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. He informed that there is a typographical mistake in projected employment generation and they will submit the correct employment generation. On being asked about DTA sales amounting to Rs.9399.89 lakhs during the FY 2017-18, he informed that these services had been rendered in DTA against payment in free foreign exchange.

6.4. After due deliberations, the Approval Committee approved the proposed expansion of area and revised projections of the unit subject to submission of correct projection details. The Approval Committee also directed to obtain details of DTA sales form the unit.

7. M/s. Mikado Realtors Pvt. Ltd., Developer of IT/ITES SEZ at Village Behrampur, Gurugram (Haryana) – Intimation for change in shareholding pattern.

7.1. It was brought to the notice of the Approval Committee that M/s. Mikado Realtors Pvt. Ltd., Developer of Electronic Hardware, IT/ITES SEZ at Village Behrampur, Distt- Gurugram (Haryana) had submitted intimation for changes in joint shares of one of its shareholder company M/s. Tata Realty and Infrastructure Ltd. The developer had submitted revised shareholding pattern of the company as on 04.10.2018, duly certified by Company Secretary, as given below:-

Existing Shareholding pattern			Revised Shareholding pattern submitted now by the developer (as on 04.10.2018)		
Name of shareholder	No. of shares held	% share	Name of shareholder	No. of shares hold	% share
Tata Realty and Infrastructure Ltd.	1,99,87,395	74%	Tata Realty and Infrastructure Ltd.	1,99,87,395	74%
Standard Chartered Real Estate Investment (Singapore) VII Pvt. Ltd.	70,22,600	26%	Actis Treit Holdings No.2 (Singapore) Private Limited (formerly known as Standard Chartered Real Estate Investment (Singapore) VII Pvt. Ltd.)	70,22,600	26%
Tata Realty and Infrastructure Ltd. j/w Mr. Vinay Gaokar	1	0.00	Tata Realty and Infrastructure Ltd. j/w Mr. Vinay Gaokar	1	0.00
Tata Realty and Infrastructure Ltd. j/w Mr. Sunil Dhagat	1	0.00	Tata Realty and Infrastructure Ltd. j/w Mr. Sunil Dhagat	1	0.00
Tata Realty and Infrastructure Ltd. j/w Ms. Binaifer Tata	1	0.00	Tata Realty and Infrastructure Ltd. j/w Ms. Binaifer Tata	1	0.00
Tata Realty and Infrastructure Ltd. j/w Mr. Prasanna Desai	1	0.00	Tata Realty and Infrastructure Ltd. j/w Mr. Praful Kamble	1	0.00
Tata Realty and Infrastructure Ltd. j/w Ms. Genevieve Alphanso	1	0.00	Tata Realty and Infrastructure Ltd. j/w Ashish Kerawalla	1	0.00
Total:	2,70,10,000	100%	Total:	2,70,10,000	100%

7.2. It was informed that only two Nos. joint shares of Tata Realty and Infrastructure Ltd. have been transferred from Mr. Prasanna Desai & Ms. Genevieve Alphanso to Mr. Praful Kamble & Mr. Ashish Karawalla respectively. Further, name of one of the shareholder company i.e. 'Standard Chartered Real Estate Investment (Singapore) VII Pvt. Ltd. (having 26% shares) had been changed to 'Actis Treit Holdings No.2 (Singapore) Private Limited'. It was informed that the developer had been requested to submit a confirmation from its CA whether the changes in two Nos. joint shares of Tata Realty and Infrastructure Ltd. amounts to change in shareholding of the company alongwith a copy of certificate for name change of 'Standard Chartered Real Estate Investment (Singapore) VII Pvt. Ltd.' to 'Actis Treit Holdings No.2 (Singapore) Private Limited'.

7.3. It was informed that the Company Secretary of M/s. Mikado Realtors Pvt. Ltd, Developer vide its letter dated 12.11.2018 had given following clarification in respect of changes in two Nos. joint shares of one of the major shareholder M/s. Tata Realty and Infrastructure Ltd., as intimation submitted by the developer vide its letter dated 05.10.2018:-

- (i) That Mikado Realtors Pvt. Ltd. has not allotted any further shares.
- (ii) That company has received request from shareholders to transfer 2 (two) Equity shares held by them in physical form as under:-

Name of Transferor	Name of Transferee	No. of shares transferred
Tata Realty and Infrastructure Ltd. j/w Prasanna Desai	Tata Realty and Infrastructure Ltd. j/w Praful Kamble	1 (one)
Tata Realty and Infrastructure Ltd. j/w Genevieve Alphanso	Tata Realty and Infrastructure Ltd. j/w Ashish Kerawalla	1 (one)

- (iii) That this transfer was effected by company at its meeting held on 24.09.2018.
- (iv) That, by virtue of this transfer of shares from one TRIL's joint shareholder to other TRIL's joint shareholders, there is no change in the ultimate shareholding of the company, since in both cases TRIL remains as first holder of such share. CS has further added that such transfer was required to be made due to shifting of internal responsibilities from aforesaid joint-shareholders.

Further, it was informed that the developer had also submitted copy of Certificate dated 24.09.2018 issued by Asstt. Registrar of Companies & Business names Accounting and Corporate Regulatory Authority, Singapore, regarding change of name of 'Standard Chartered Real Estate Investment (Singapore) VII Pvt. Ltd.' to 'Actis Treit Holdings No. 2 (Singapore) Pvt. Ltd.' effective from 31.08.2018.

7.4. Shri Hema Chandra Rao, Sr. Manager appeared before the Approval Committee and explained the matter.

7.5. After due deliberations, the Approval Committee took note of the clarification given by the Company Secretary of M/s. Mikado Realtors Pvt. Ltd. certifying that there is no change in the ultimate shareholding pattern of the company.

8. Proposal of M/s. ASF Insignia SEZ Pvt. Ltd., developer for approvals of list of materials to carry on authorized operation in its IT/ITES SEZ at Vill. Gwal Pahari, Tehsil Sohna, Distt. Gurgaon (Haryana).

8.1. It was brought to the notice of Approval Committee that M/s. ASF Insignia SEZ Pvt. Ltd., Developer of IT/ITES SEZ at Village- Gwal Pahari, Distt- Gurgaon (Haryana) had submitted

two proposals 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)
Proposal-I			
(i)	Construction of all types of building in Processing area as approved by UAC	22	8.53
(ii)	Air Conditioning of Processing Area (as approved by BoA)	Approved by BoA	28.95
(iii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains, and water channels of appropriate capacity.	02	10.10
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	8.86
(v)	Access control and monitoring system	24	1.65
(vi)	Power (Including power backup facilities) (in PZ)	Approved by BoA	15.00
(vii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	10.56
(viii)	Landscaping and water bodies	08	4.60
(ix)	Boundary Wall	09	4.60
(x)	Roads with Street lighting, Signals and Signage.	01	4.60
Total:			97.45
Proposal-II			
(i)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains, and water channels of appropriate capacity.	02	4.00
(ii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	28.00
Total:			32.00
Grand Total:			129.45

8.2. Mr. Ashok Singh, AGM appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

8.3. After due deliberations, Approval Committee approved the proposed list of materials.

9. Proposal of M/s. Black Canyon SEZ Pvt. Ltd., Co-developer for approval of list of materials to carry on authorized operations in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Gurugram (Haryana)

9.1. It was brought to the notice of Approval Committee that M/s. Black Canyon SEZ Pvt. Ltd., Co-developer of IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village- Gwal Pahari, Distt- Gurgaon (Haryana) had submitted proposal for approval of list of materials to carry on following default authorized operations in said SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Value of goods (Rupees in lakhs)
(i).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc.	04	158.40
(ii).	Construction of all types of building in Processing Area as approved by UAC	24	3909.00
		Total:	4067.40

9.2. Mr. Ashok Singh, AGM appeared before the Approval Committee on behalf of the Co-developer and explained the requirement of proposed items.

9.3. After due deliberations, Approval Committee approved the proposed list of materials.

10. Proposal of M/s. Gurgaon Infospace Ltd., Developer for allotment of built-up space to M/s. Ankit Milk Products to setup & operate a 'Ice Cream Café' in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana).

10.1. It was brought to the notice of the Approval Committee that M/s. Gurgaon Infospace Ltd., Developer vide its letter dated 18.01.2019 had submitted proposal for allotment of built-up space of 125 Sqft. (11.61 Sqmt) at Ground floor, Block 4 (Amenity Block-I) in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) on lease basis to M/s. Ankit Milk Products to setup & operate a 'Ice Cream Café' under the category of 'Food Services including cafeteria, food court(s), restaurants, coffee shops, canteen facilities' approved by BoA.

10.2. It was informed that the developer has also submitted area-wise details of such activities approved by BOA, area-wise details of approvals given by the Approval Committee for allotment of space for such activities & balance area available with the developer for leasing, as given below:-

S. No.	Activities approved by BoA in processing area	Area approved by BoA	Total area approved by Approval Committee for allotment of space	Area available for leasing

			to facility providers	
(i)	Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	3900 Sqmt.	3213.18 Sqmt.	686.82 Sqmt.
(ii)	Employee welfare facilities like Crèche, Medical Centre.	1750 Sqmt.	471.57 Sqmt.	1278.43 Sqmt.
(iii)	Shopping arcade / retail space	300 Sqmt.	174.50 Sqmt.	125.50 Sqmt.

10.3. Shri Sanjay Yadav, Sr. V.P., Mr. Jay Kumar, Head-SEZ Compliance & Mr. Amrik Singh, AGM-SEZ Compliance appeared before the Approval Committee on behalf of the developer and explained the proposal.

10.4. After due deliberations, Approval Committee approved the proposal under the category of 'Food Services including cafeteria, food court(s), restaurants, coffee shops, canteen facilities' approved by BoA, subject to the condition that no tax / duty benefit shall be available to M/s. Ankit Milk Products to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be exclusively for the employees of SEZ & units located therein.

11. Proposal of M/s. SoftwareOne India Pvt. Ltd. for broad-banding / inclusion of additional authorized operation & revision in projections of the unit located in the Electronic Hardware, IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt- Gurugram (Haryana)

11.1. It was brought to the notice of Approval Committee that M/s. SoftwareOne India Pvt. Ltd. had submitted proposal for inclusion of additional authorized operations / service activities in LOA dt.25.10.2018 and revision in projections of the unit located in the IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt- Gurugram (Haryana). It was informed that the details of existing & proposed additional authorized operation /service activities are as under:-

Existing approved authorized operation / service activities	Proposed additional authorized operation / service activities
IT/ITES-BPO	Computer Software Services namely Software procurement and Asset Management Services.

11.2. It was also informed that the unit has submitted revised projections, as given below :-

Particulars (for five years)	(Rs. in lakhs)	
	Existing Projection	Revised Projection
Projected FOB value of exports	33258.00	109924.00
Foreign Exchange Outgo	271.00	7160.00
NFE Earnings	32987.00	102764.00
Imported CG	200.00	200.00
Indigenous CG	1000.00	1000.00
Employment generation	955 Nos.	1015 Nos.

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11.3. Shri Vishal Dua, Director-Finance & Mr. Nikhil Jain, Manager appeared before the Approval Committee on behalf of the unit and explained the proposal.

11.4. After due deliberations, the Approval Committee approved the proposal for inclusion of additional service activity i.e. 'Computer Software Services namely Software procurement and Asset Management Services' and revised projections of the unit.

12. M/s. Axtria India Pvt. Ltd., a unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, Gurugram (Haryana) – Proposal for renewal of LOA for next five years.

12.1. It was brought to the notice of the Approval Committee that M/s. Axtria India Pvt. Ltd., a unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, Gurugram (Haryana) vide its letter dt.01.10.2018, received in this office on 09.10.2018, had submitted proposal for renewal of LOA No. 10/34/2013-SEZ/5986 dated 13.06.2013 for next five years beyond 29.11.2018. It was informed that certain discrepancies had been found in application which had been communicated to the unit vide this office email dt. 14.11.2018. Further, it was informed that with reference to this office email dated 14.11.2018, the unit vide its letter dated 16.11.2018 submitted required document. It was informed that on scrutiny of the documents submitted by the unit, again some discrepancies had been found which had been communicated to the unit vide this office email dt. 05.12.2018. Besides, temporary extension for further two months i.e. upto 29.01.2019 had been granted vide this office letter dt. 05.12.2018, so that work of unit does not suffer. It was informed that the unit vide its letter dated 14.12.2018 had submitted requisite documents.

12.2. It was informed that year wise Performance/NFE achievement status of unit as per APRs & verified by NSEZ CA firm is as under:

(Rs. In Lakhs)

Year	FOB value of export	NFE earned	DTA Sales	Pending Foreign Exchange realization
2013-14	586.08	586.08	0.00	0.00
2014-15	4103.75	4100.14	0.00	0.00
2015-16	8100.42	8071.06	0.00	0.00
2016-17	11592.93	11550.63	0.00	0.00
2017-18	13040.74	13000.67	0.00	0.00
Total	37423.92	37308.58	0.00	0.00

12.3. It was further informed that projections for next five years given by the unit are as under:-
(Rs. In Lakhs)

1) FOB value of export	52371.34
2) Forex Outgo	366.28
3) NFE Earnings (1-2)	52005.06
Imported Capital Goods	190.00
Indigenous Capital Goods	230.00
Imported Raw material	0.00
Indigenous Raw material	125.00
Employment	419

12.5. It was informed that as per Rule 19(6A)(1) of SEZ Rules, 2006 as amended, "The Units which intend to renew the validity of Letter of Approval shall submit, before two months from the date of expiry of the Letter of Approval, the completed application in form F1 along with requisite document, to the Development Commissioner, duly signed by the proprietor or managing partner or if it is a company, by the Managing Director or the Director(s) or any person who has or have been duly authorised for this purpose by a resolution of the Board of Approval of Directors of the Company:

Provided that in case an application is not submitted before the said period of two months, such application shall be placed before the Approval Committee and the said Committee, if it is satisfied that there was sufficient cause for not filling the same before the said period, may direct for entertainment of such application".

12.6. It was informed that in the instant case the LOA of the unit was valid upto 29.11.2018, whereas request of the unit for renewal of LOA was received in this office on 09.10.2018, i.e. not before two months form date of expiry of the LOA and hence the proposal needs to be placed before UAC.

12.7. Shri Manish Mathur, Director & Shri Anurag Agarwal, Finance Controller appeared before the Approval Committee. The representative of the unit informed that they were not aware about the requirement of Rule 19(6A)(1) as the same has been recently inserted in SEZ Rules, 2006.

12.8. After due deliberations, the Approval Committee ratified the extension of LOA for two months i.e. upto 29.01.2019 granted to the unit vide letter dt. 05.12.2018. Further, the Approval committee approved the renewal of LOA for next 5 years i.e. from 30.11.2018 to 29.11.2023. The Approval Committee also monitored the performance of unit in terms of Rule 54 and took note of the positive NFE earned by the unit upto 31.03.2018.

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13. M/s. Calance Software Pvt. Ltd., a unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, Gurugram (Haryana) – Proposal for renewal of LOA for next five years.

13.1. It was brought to the notice of the Approval Committee that M/s. Calance Software Pvt. Ltd., a unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, Gurugram (Haryana) vide its letter dt.19.11.2018 had submitted proposal for renewal of LOA No. 10/69/2013-SEZ/9793 dated 19.09.2013 for next five years beyond 30.12.2018. It was informed that certain discrepancies had been found in application which had been communicated to the unit vide this office email dt. 04.12.2018. Further, it was informed that with reference to this office email dated 04.12.2018, the unit vide its letter dated 06.12.2018 submitted required document. It was informed that on scrutiny of the documents submitted by the unit, again some discrepancies had been found which had been communicated to the unit vide this office email dt. 21.12.2018. Besides, temporary extension for further two months i.e. upto 28.02.2019 had been granted vide this office letter dt. 24.12.2018, so that work of unit does not suffer. It was informed that unit vide its letter dated 24.12.2018 had submitted requisite documents.

13.2. It was informed that year wise Performance/NFE achievement status of unit as per APRs & verified by NSEZ CA firm is as under:

(Rs. In Lakhs)

Year	FOB value of export	NFE earned	DTA Sales	Pending Foreign Exchange realization
2013-14	207.40	201.50	0.00	0.00
2014-15	7171.21	698.52	0.00	0.00
2015-16	814.12	809.60	0.00	0.00
2016-17	1033.26	1031.92	0.00	0.00
2017-18	1310.75	1306.74	0.00	0.00
Total	4082.74	4048.28	0.00	0.00

13.3. It was further informed that projections for next five years given by the unit are as under:-

(Rs. In Lakhs)

1) FOB value of export	7604.87
2) Forex Outgo	26.26
3) NFE Earnings (1-2)	7578.61
Imported Capital Goods	0.00
Indigenous Capital Goods	50.00
Imported Raw material	0.00
Indigenous Raw material	5.00
Employment	95

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13.5. It was informed that as per Rule 19(6A)(1) of SEZ Rules, 2006 as amended, "The Units which intend to renew the validity of Letter of Approval shall submit, before two months from the date of expiry of the Letter of Approval, the completed application in form F1 along with requisite document, to the Development Commissioner, duly signed by the proprietor or managing partner or if it is a company, by the Managing Director or the Director(s) or any person who has or have been duly authorised for this purpose by a resolution of the Board of Approval of Directors of the Company:

Provided that in case an application is not submitted before the said period of two months, such application shall be placed before the Approval Committee and the said Committee, if it is satisfied that there was sufficient cause for not filling the same before the said period, may direct for entertainment of such application".

13.6. It was informed that in the instant case the LOA of the unit was valid upto 30.12.2018, whereas request of the unit for renewal of LOA was received in this office on 20.11.2018, i.e. not before two months form date of expiry of the LOA and hence the proposal needs to be placed before UAC.

13.7. Shri Manish Garg, General Manager & Shri Mohit Verma, Asst. Manager appeared before the Approval Committee. The representative of the unit informed that they were not aware about the requirement of Rule 19(6A)(1) as the same has been recently inserted in SEZ Rules, 2006.

13.8. After due deliberations, the Approval Committee ratified the extension of LOA for two months i.e. upto 28.02.2019 granted to the unit vide letter dt. 24.12.2018. Further, the Approval committee approved the renewal of LOA for next 5 years i.e. from 31.12.2018 to 30.12.2023. The Approval Committee also monitored the performance of unit in terms of Rule 54 and took note of the positive NFE earned by the unit upto 31.03.2018.

14. Proposal of M/s. ITPG Developers Pvt. Ltd., Developer for approval of list of materials to carry on authorized operations in the Electronics Hardware & IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt-Gurugram (Haryana).

14.1. It was brought to the notice of the Approval Committee that M/s. ITPG Developers Pvt. Ltd., Developer vide its letter dated 22.01.2019 had submitted proposal for approval list of materials to carry on following authorised operations its Electronics Hardware & IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt- Gurugram (Haryana):-

S. No.	Authorized Operation	Sl. No. at default list of Auth.Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
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(i)	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	140.04
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14.2. Shri Vikas Kathpalia, AVP- Finance & Shri Prateek Soni, Manager-Project appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

14.3. After due deliberations, Approval Committee approved the proposed list of materials.

15. Proposal of M/s. Candor Gurgaon Two Developers & Projects Pvt. Ltd. for setting up of unit for 'Backup Power Generation' in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana).

15.1. It was brought to the notice of the Approval Committee that M/s. Candor Gurgaon Two Developers & Projects Pvt. Ltd. had submitted application for setting up a unit for 'Backup Power Generation through DG Sets for supply to Co-Developer M/s Candor Gurgaon Two Developers & Projects Pvt. Ltd.' over an area of 6265.51 Sqmt. at Basement of Building No. 1: 931.18 Sqmt., Building No. 2(998.16 Sqmt.), Building No. 3 (980.02 Sqmt.), Building No. 6 (826.48 Sqmt.), Building No. 7 (814.82 Sqmt.), Building No. 8 (728.15 Sqmt.), Building No. 9 (458.59 Sqmt.), Space for HSD Tanks at Ground Near Building No.1 (266.00 Sqmt) & near MLCP (Multi Level Car Parking) Building (262.10 Sqmt.) in the processing area of IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, 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. It was informed that the applicant has projected exports of Rs.9724.49 lakhs and the cumulative NFE of Rs.5406.69 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.1.56 lakhs towards imported capital goods; Rs.3009.69 lakhs towards Indigenous capital goods and other cost of project shall be met from the existing reserves and surplus as per financial of year 2017-18 and from Internal Accruals (Surplus profit transferred to Reserves). It was further informed that the applicant has also shown requirement of indigenous raw materials, consumables, components etc. for Rs.4316.23 lakhs.

15.2. It was informed that following shortcomings had been observed in the application in the first instance:-

- (i) Copies of Passport of both directors required to be given.
- (ii) In Affidavit in support of Undertaking to Form-F, application date has been left blank. Besides, date of Affidavit should be matching with application date. Applicant has submitted Affidavit dated 16.01.2019 whereas application has been submitted on 24.01.2019.

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- (iii) Consumables / spares shown in P&L statement have not been taken in value of raw materials given in Form-F.
- (iv) Description of raw materials & inputs need to be given.
- (v) Requirement of Power by proposed unit is shown as 113556 KVA, whereas total capacity of generation of power by unit is shown as 42850 KVA. It needs to be clarified.

15.3. Further, it was informed that applicant had sought approval of unit 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. Para (iv) & Para (v) of said Power guidelines are reproduced as under:-

Para (IV): *With respect to the IT/ITES SEZs, which require continuous quality power, wherever generation of power has been approved by the BoA, as authorized operation, to the Developer/Co-developer within the processing area, and in respect of which there is a statutory requirement on developer/co-developer to supply 24 hours uninterrupted quality power supply at stable frequency in the Zone, in terms of Rule 5A of SEZ Rules, 2006; in such cases generation of power will be carried out as a unit within the processing area, and such a power plant including non-conventional energy power plant, will be entitled to all the fiscal benefits covered under section 26 of the SEZ Act including the benefits for initial setting up, maintenance and the duty free import of raw materials and consumables for the generation of the power. Such duty free imports of capital goods, raw material and consumables etc. would be counted towards the NFE obligations of the unit.*

This facility will also be extended to R&D facilities, Fabless Semi-Conductor Industry, EMS Electronic Manufacturing Services and such other sectors as may be decided by the Central Government, from the date of incorporations of these sectors in Rule 5A of the SEZ Rules, 2006.

They can sell power to DTA on payment of customs duty as determined by DoR keeping in view the duty foregone on installation as well as O&M including service tax exemption.

Para (V): *SEZs which are connected to State/National Grid, will be allowed to create a back-up power facility. Such power back-up facility, if it is in the NPA, only duty benefits on capital expenditure for setting up will be available. If the facility is in processing area, then, duty benefits for setting up as well as O&M will be available, subject to the condition that the facility shall be NFE positive- either stand-alone or*

along with the unit with which it is attached. For DTA sale, customs duty would be charged in both the situations i.e. a power back up utility in NPA or PA at the rate prescribed for each situation/location.

15.4. Shri Sanjay Yadav, Sr. V.P., Mr. Jay Kumar, Head-SEZ Compliance & Mr. Amrik Singh, AGM-SEZ Compliance appeared before the Approval Committee from the applicant and explained the proposal. The representative of the applicant informed that SEZ is connected with State Electricity Grid. The representatives of the applicant further informed that since IT/ITES Units are required un-interrupted power supply, hence a unit is proposed to be setup for backup power generation through DG Sets in case of any interruption of power supply from State Electricity Grid.

15.5. After due deliberations, the Approval Committee approved the proposal for setting up of unit for 'Backup power generation through DG Sets for supply to Co-Developer M/s Candor Gurgaon Two Developers & Projects Pvt. Ltd.' in terms of Para V of the 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, subject to submission of requisite documents. Besides, the Approval Committee also directed the Specified Officer to ensure proper demarcation of the area of the proposed unit.

16. Proposal of M/s. G.P. Realtors Pvt. Ltd. for approval of list of materials to carry on authorized operations in the Electronics Hardware & IT/ITES SEZ at Village Behrampur, Bandhwari & Balola, Distt. Gurgaon (Haryana).

16.1. It was brought to the notice of Approval Committee that M/s. G.P. Realtors Pvt. Ltd., Developer of Electronic Hardware & IT/ITES SEZ at Village- Behrampur, Balola & Bandhwari, Distt- Gurgaon (Haryana) had submitted proposal for approval of list of materials to carry on following authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of Authorised Operations as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
(ii)	Landscaping and water bodies	08	18.00
(iii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	39.02
(iv)	Fire protection system with sprinklers, fire and smoke detectors.	07	33.56
(v)	Air Conditioning of processing area.	21	17.62
		Total:	108.20

16.2. Shri Ashish Aggarwal, AGM appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.



16.3. After due deliberations, the Approval Committee approved the proposed list of materials.

17. Proposal of M/s. DLF Assets Private Limited., Co-developer for approval of list of materials to carry on authorized operations in IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. Gurugram (Haryana).

17.1. It was brought to the notice of Approval Committee that M/s. DLF Assets Pvt. Ltd., Co-developer had submitted proposal for approval of list of materials to carry on following authorized operation in the IT/ITES SEZ of M/s. DLF Cyber City Developer Ltd., Gurugram (Haryana):-

S. No.	Name of Authorized Operations	Sl. No at default list of authorized operations as per Inst. No.50 and 54	Estimated Cost (Rs. in lakhs)
(i)	Construction of all types of buildings in processing area as approved by UAC.	22	52.19
(ii)	Access Control and Monitoring System	24	2.40
(iii)	Security offices, police posts, etc. at entry, exit and other points within and along the periphery of the site.	11	2.08
		Total:	56.67

17.2. Mr. Anil Nauriyal, G.M. & Mr. Pitambar Sharma, Manager appeared before the Approval Committee on behalf of the co-developer and explained the requirement of proposed materials.

17.3. After due deliberations, Approval Committee approved the list of materials except '04 Nos. Electric Scooter' proposed under authorized operation namely "Security offices, police posts, etc. at entry, exit and other points within and along the periphery of the site."

18. M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer – Ratification of approval of list of materials issued vide this office letter dated 17.01.2019.

18.1. It was brought to the notice of the Approval Committee that M/s. Candor Gurgaon One Realty Projects Pvt. Ltd, Developer vide its letter dated 09.01.2019 had submitted a request for interim approval of list of materials to carry on following authorized operations in its IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana):-

S. No.	Name of Authorised Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Value of materials (Rs. in lakhs)
(i)	Construction of all types of building in the processing area as approved by UAC.	22	300.00

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18.2. It was informed that the developer had mentioned that they had obtained UAC approval of Elevators which had been issued vide this office letter dated 15.12.2017, but due to delay in shipment of said elevators they could not utilize the approval which expired on 14.12.2018. Further, the developer had informed that the consignment of said elevators is likely to reach in 7-10 days at ICD, Tuglakabad, Delhi. The developer had further mentioned that the structural work of said tower is almost completed and finishing work is in full swing and for that they have urgent requirement of said elevators.

18.3. It was further informed that keeping in view of the urgency shown by the developer, the request of developer had been approved by the DC, NSEZ and conveyed to the developer vide this office letter dated 17.01.2019, subject to its ratification by the Approval Committee.

18.4. After due deliberations, the Approval Committee ratified the approval of list of material amounting to Rs.300 lakhs approved by the DC, NSEZ and conveyed to the developer vide this office letter dated 17.01.2019.

19. M/s. Softwareone India Pvt. Ltd., a unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. located at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) for monitoring of performance before exit from SEZ scheme.

19.1. It was brought to the notice of the Approval Committee that M/s SoftwareOne India Pvt. Ltd. had been granted LOA No. 10/51/2014-SEZ/9711 dt.10.09.2014 for setting up a unit in the IT/ITES SEZ of M M/s DLF Cyber City Developers Ltd., Sec 24 & 25 A, Phase III, Gurugram, Haryana for activities related to "IT/ITES namely Computer Software Services". It was informed that the unit had commenced its production on 14.10.2014; accordingly LOA of the unit is valid upto 13.10.2019. It was informed that the year-wise Export, NFE performance of the unit since inception, as per APRs verified by NSEZ CA firm, is as under:-

(Rs. In lakhs)				
Year	FOB Value of exports	NFE earned during the year	DTA Sales	Pending Foreign Exchange
2014-15	22544.8	22488.81	55.79	0.00
2015-16	57132.90	55510.46	7142.67	0.00
2016-17	88607.25	87432.36	258.21	0.00
2017-18	58891.77	55934.79	67.83	0.00
2018-19	59652.29	58453.47	2935.86	0.00
Total:	286829.01	279819.89	10460.360	0.00



19.2. It was informed that the unit had made DTA Sale of Rs.10460.36 lakhs during the year 2014-15 to 2018-19, out of which DTA sale only for Rs.2653.98 lakhs had been made during the year 2018-19 in Foreign Currency and rest of the amount of DTA sale i.e. Rs.7806.38 had been made in INR. In this regard, it was informed that the unit vide its letter dt.29.01.2019 had clarified that due to the nature of their business and few composite contract, the aforesaid DTA Sale was done against payment in INR only.

19.3. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic Tariff Area by the unit are not as per the provisions of SEZ Act as the unit has rendered services in Domestic Tariff Area amounting to Rs.7806.38 lakhs against payment in INR instead of free foreign exchange.

19.4. Shri Vishal Dua, Director-Finance & Mr. Nikhil Jain, Manager appeared before the Approval Committee on behalf of the unit and admitted that the unit has rendered services of Rs.7806.38 lakhs in DTA against payment in INR. Further he informed that the unit remained in operation upto 30.01.2019.

19.5. During the meeting it was informed that as per the section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, there is a penalty provision to settle the cases where a person admits any contraventions. The representatives of company gave his consent to settle the case as per section 11(4) of the FT(D&R) Act, 1992.

19.6. In view of the above, after due deliberations, the Development Commissioner in consultation with the members of the Approval Committee imposed a penalty of Rs.7,80,638/- (i.e. @0.1% of Rs.7806.38 lakhs) towards services rendered in DTA against payment in INR, on the unit in terms of section 11(4) of Foreign Trade (Development & Regulation) Act, 1992, as amended and regularized the services rendered in DTA against payment in INR instead of free foreign exchange. Besides, the Approval Committee took note of the positive NFE earned by the unit upto 30.01.2019.

20. Proposal of M/s. Oriventor Engineering Pvt. Ltd. for setting up of unit in the Biotechnology SEZ of M/s. Mayar Infrastructure Development Pvt. Ltd. at Vill- Rahka and Nimoth, Tehsil Sohna, Gurugram (Haryana) .

20.1. It was brought to the notice of the Approval Committee that M/s. Oriventor Engineering Pvt. Ltd. had submitted a proposal for setting up a unit over an area of 148.70 Sqmt. (1600 Sqft) Super built-up area at Wing A, First floor, Bioport Building in the Biotechnology SEZ of M/s. Mayar



Infrastructure Development Pvt. Ltd. at Vill- Rahka and Nimoth, Tehsil Sohna, Gurugram (Haryana) with projected exports of Rs.22868 lakhs and the cumulative NFE of Rs. 21557.30 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.350 lakhs towards Indigenous capital goods and other cost of project shall be met from the retained earnings and promoters contribution of the company. It was informed that the applicant has also shown requirement of indigenous raw materials, consumables, components etc. for Rs.1310.70 lakhs. It was further informed that the SEZ developer has given provisional offer for allotment of proposed space to the applicant. It was informed that the proposed authorized operation mentioned by the applicant in Para V of Form-F, are as under:-

Authorised operation	Annual Capacity
Manufacturing and extraction of CBD/THC from Cannabis (HEMP).	6000 Kg.
Other activities related to Cannabis (hemp) like processing, consultancy etc.	-

20.2. Further, it was informed that In Project Report, the applicant has mentioned details of Products & Services as under:-

(i) **Engineering / Consultancy Services:**

For setting up turnkey units (In India and Abroad) for extraction of CBD(Cannabidiol) / THC (Tetrahydrocannabinol) from Cannabis Plant under the SSC No. 49060000 & SAC No. 9983.

(ii) **CBD/THC Trading and Manufacturing:**

To procure CBD/THC form Indian market and exporting same to clients abroad under the HSN Code No. 53029000 / 53021000. Further, they shall setup small unit which will showcase its clients about how they will setup turnkey projects for extraction of CBD / THC and also same will be used for extraction of CBD/THC from cannabis to be exported to various companies abroad.

It was further informed that as per Chapter 12 of Import Policy, import of Cannabis (cannabis species) shall not be permitted.

20.3. Further, it was informed that following shortcomings have been observed in the application in the first instance:-

- (i) Applicant may elaborate as to how the proposed activities are covered under "Biotechnology". Besides, ITC (HS) code of the manufacturing items may be indicated.
- (ii) In online form F, pattern of shareholding has not been given in Para X 1 (ii).
- (iii) There is variation in address of Mr. Rahul Subhash Chitale mentioned in para IV of Form F versus address given in his Aadhaar Card. Besides, present residential address of Mr. Gaurav needs to be mentioned in para IV of Form F and supporting proof of said address may be submitted.
- (iv) Copies of Form-32/DIR-11/12 for appointment of present directors not submitted.
- (v) Copies of Form- 32/DIR-11/12 for cessation of first directors namely Mr. Yash Pal Dhawan & Mr. Vijaya Laxmi Dhawan required to be submitted.
- (vi) Current Shareholding pattern of the company duly certified by CA required to be given.
- (vii) MOU dated 18.01.2019 has not been signed by the SEZ Developer.
- (viii) Copy of Form-18/INC-22 for change in registered office required to be submitted.
- (ix) Income Tax details in respect of company may be given.
- (x) Source of finance by promoters' given in para VI (b) may be elaborated with documentary evidence.

20.4. Shri Vipul Sareen, CFO & Shri Rahul Chitale, Director appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. Besides, Shri Deepak Gupta, Manager also appeared before the Approval Committee on behalf of SEZ Developer M/s. Mayar Infrastructure Development Pvt. Ltd.. The representatives of the applicant explained the proposed activities in detail. The representatives of the applicant informed that they are associated with HEMP Association of India and procuring Industrial Hemp for extraction of CBD/THC from it for multiple medical users for last five years. It was further mentioned by them that CBD/THC from Cannabis plant is widely used as raw materials in Pharmaceutical Industry, Health Supplements Industry, Cosmetics Industry & Herbal Industry. The representative of the applicant further clarified that they are not going to import the Cannabis in respect of proposed SEZ unit.

20.5. After due deliberations, Approval Committee approved the proposal to undertake authorized operation namely '(i). Manufacturing and extraction of CBD/THC from Cannabis (HEMP)- 6000 Kg. & (ii) Service activities related to Cannabis (hemp) like processing & consultancy" subject to submission of required documents and further subject to the following conditions:-

- (i) Import of Cannabis (cannabis species) shall not be permitted.
- (ii) No trading activity shall be allowed to the proposed unit.
- (iii) The unit shall obtain 'NOC' from Drug Controller or FSSAI, wherever required.
- (iv) The unit shall obtain necessary license / permission which may be required from other authorities under any other law(s).



21. Proposal of M/s. Applane Solutions Pvt. Ltd. for setting up of unit in the IT/ITES SEZ of M/s. DLF Ltd. located at Village Silokhera, Sector-30, Gurugram (Haryana) on shift basis.

21.1. It was informed that the proposal of M/s. Applane Solutions Pvt. Ltd. for setting up of unit in the IT/ITES SEZ of M/s. DLF Ltd. located at Village Silokhera, Sector-30, Gurugram (Haryana) to undertake service activities namely *IT Enabled Services, Software development services* on shift basis from 9.00 AM to 6.30 PM from the premises of existing SEZ unit namely M/s. Daffodil Software Pvt. Ltd., in accordance with Instruction No. 13 dated 03.06.2009 issued by DOC, was placed before the Approval Committee in its meeting held on 04.01.2019. However, the Approval Committee had observed that no such area for storage of goods by units have been demarcated in the provisional offer of space issued by the SEZ Co-developer, which is required in terms of Clause (b) of Instruction No. 13 dated 03.06.2009. After due deliberations, the Approval Committee deferred the proposal with a direction to the applicant unit and SEZ developer to submit map of proposed area i.e. '9th floor, Tower-B1' showing proper demarcation of area proposed to be leased out to M/s. Applane Solutions Pvt. Ltd. and area demarcated for storage of goods by both the units.

22.2. It was informed that as directed by the Approval Committee, the applicant had been requested vide this office email dated 17.01.2019 to submit map of the proposed area i.e. '9th floor, Tower-B1' showing proper demarcation of area proposed to be leased out to M/s. Applane Solutions Pvt. Ltd. and area demarcated for storage of goods by both the units, along with other requisite documents / information.

22.3. It was informed that with reference to this office email dated 17.01.2019, M/s. Applane Solutions Pvt. Ltd. vide its letter dated 24.01.2019 & subsequent letter dated 28.01.2019 & email dated 31.01.2019 had submitted map of the proposed area i.e. '9th floor, Tower-B1' earmarking 8000 Sqft. area to be used by M/s. Applane Solutions Pvt. Ltd., 70 Sqft. area for storage (within the 8000 Sqft. area earmarked for M/s. Applane Solutions Pvt. Ltd.) and remaining area as 27185 Sqft with Daffodil Software Pvt. Ltd.

22.4. Further, it was informed that M/s. Applane Solutions Pvt. Ltd. had proposed to undertake service activities namely 'Information Technology Enabled Services, Software Development Services' with projected exports of Rs.2055 lakhs and the cumulative NFE of Rs. 2037 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.68.40 lakhs towards Indigenous capital goods and other cost of project shall be met from the retained earnings.



22.5. It was informed that following documents / information still required to be submitted:-

- (i) Discrepancies in Online Form-F:-
 - a) Requirement of built-up area has not been correctly mentioned in Para VIII(2) for Form-F. Applicant has mentioned the requirement of built-up area as 8000 Sqmt. Instead of Sqmt. equivalent to 8000 Sqft.
 - b) LOA details of existing SEZ unit namely M/s. Daffodil Software Pvt. Ltd. located in DLF SEZ, has been wrongly mentioned in Para XII (ii) of Form-F.
- (ii) In projected P&L Statement, year-wise 'Sales' mentioned by the applicant does not match with the export projections given in Form-F.
- (iii) Map submitted by the unit is not signed authenticated by the SEZ Developer.

22.6. The Approval Committee observed that the following framework has been laid out in Instruction No. 13 dated 03.06.2009 :-

- (a) SEZ Developer can lease out space in the IT/ITES SEZ on a shift to shift basis.
- (b) Each unit will have some space leased in its name where it will store the goods.
- (c) The Developer will enter into contract with each unit for a shift. However, all goods which have been procured by the unit will be removed by them and kept in the space allocated to them.

22.7. Shri Sachin Garg, Director, Ms. Yashna Pahwa, Authorised Representative, appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. Besides, Mr. Anil Nauriyal, General Manager also appeared before the Approval Committee from the SEZ Developer.

22.8. After due deliberations, the Approval Committee approved the proposal for undertaking *IT Enabled Services namely software development services* on shift basis subject to strict compliance with Instruction No. 13 dated 03.06.2009 & Proviso to Rule 18(2)(ii) of SEZ Rules, 2006 and further subject to submission of required documents.

Meeting ended with a vote of thanks to the Chair.


(S. S. Shukla)

Joint Development Commissioner



(Dr. L.B. Singhal)
Development Commissioner