दिनांक: 15/04/2019

1. निदेशक (एसडीजोड०), याणिज्य विभाग, वाणिज्य एवं उड़ान विभाग, भारत सरकार, उड़ान भवन, नई दिल्ली - 110001।
2. अतिरिक्त महानिदेशक वित्त व्यापार, वाणिज्य एवं उड़ान विभाग, एक दिवस, इंडिस्ट्री अड्डा, आई की एसडीट, नई दिल्ली - 110002।
3. मुख्य आयुक्त, सीमा शुल्क (नियारक), न्यू कास्टम इलाके, निवार आईजीआई एचपी, नई दिल्ली - 110037।
4. मुख्य आयुक्त, केंद्रीय कर एवं उत्पाद शुल्क, एस सी ऑ एन 407 & 408, सेक्टर - 8, पंचकुला (हरियाणा)।
5. आयुक्त, आयकर, एचएसआईआईक्सी विलिंग्ना, 4वीं मिल, उड़ान विहार, फेज-5, गुड़गांव (हरियाणा)।
6. आयुक्त, आयकर, सेंट्रल सर्कल-11, सी जी ऑ कॉलमेष्क, एचएच 4, फरीदाबाद (हरियाणा)।
7. उपसचिव (आईएफ - 1), दीड़क हिस्सा, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, नूतनीय तल, जैसन दीप विलिंग्ना संसद मार्ग, नई दिल्ली।
8. निदेशक, उड़ान एवं वाणिज्य विभाग, हरियाणा सरकार, 30 बेड भवन, सेक्टर 17, चंडीगड़ा।
9. प्रधान निदेशक, हरियाणा राज्य औपचारिक विकास निगम, हरियाणा सरकार, प्लाटं 8 बी -13 और 14, सेक्टर 6 पंचकुला, (हरियाणा)।
10. सीनियर टाउन प्लानर, टाउन एंड कंट्री प्लानिंग (एचक्यू), एस सी ऑ 71-75, सेक्टर 17 C, चंडीगड़ा।
11. संयुक्त निदेशक, जिला उड़ान केंद्र, प्लाटं 2, आई की सी, गुड़गांव (हरियाणा)।
12. संयुक्त निदेशक, जिला उड़ान केंद्र, नोलम प्लांट, फरीदाबाद (हरियाणा)।
13. संगठित विशेष आर्थिक क्षेत्र विकासकार्य / सह-विकासकार्य।

विषय: दिनांक 05/04/2019 को अपडेट 12:30 बजे सम्मेलन होने, प्रशासनिक मंडल, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्र की अनुमोदन समिति बैठक का कार्यवाह - एक संदर्भ।

महोदय,
उपरोक्त विषय के संदर्भ में 310 एच वी सिङ्गल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अपवाद के लिए दिनांक 05/04/2019 को अपडेट 12:30 बजे सम्मेलन होने, प्रशासनिक मंडल, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्र की अनुमोदन समिति बैठक का कार्यवाह संगठन है।

भारतीय,

(राजेश कुमार)
उप विकास आयुक्त

संगठन: उपरोक्त

प्रतिलिपि:
सहायक विकास आयुक्त (प्रशासन) - कार्यवाह की एक प्रति हिन्दी अनुवाद हेतु संलग्न है।
नोएडा विशेष आर्थिक क्षेत्र

हरियाणा राज्य में स्थित नोएडा विशेष आर्थिक क्षेत्र के संबंध में अनुमोदन समिति की दिनांक 05.04.2019 को अपराह्न 12:30 बजे सम्मेलन होल, प्रधानमंत्री भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा (उत्तर प्रदेश) में डॉ एल॰ बी॰ सिंह, विकास आयुक्त की अध्यक्षता में आयोजित बैठक की कार्यक्रम।

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

1. Shri S.S. Shukla, Jt. Development Commissioner, NSEZ
2. Shri R.K. Negi, Asstt. Commissioner, Customs, Delhi
3. Shri Digvijay Singh, Asstt. Director, Deptt. of Industries, Faridabad
4. Shri Brijpal Choudhary, Asstt. Director, Deptt. of Industries, Faridabad
5. Shri J.N. Meena, FTDO, O/o Addl. DGFT, CLA, New Delhi
6. 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. दिनांक 01.03.2019 को आयोजित अनुमोदन समिति की बैठक की कार्यक्रम का अनुसरण :-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 01.03.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 01.03.2019 were ratified.

2. मैं डेफ्सीस सोन्य्युसंस प्राइवेट लिमिटेड का मैं जीटीआई टेक एसईजेड प्रा० लिं की गाम घामरोज, तहसील- सोहना, जिला- गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक हाईवेर एंड सॉफ्टवेयर सहित आईटी / आईटीईज्ज विशेष आर्थिक क्षेत्र में स्थापित इकाई के अनुमोदन पत्र के अधिकृत संस्थापन में संस्थापन करने का प्रस्ताव:

2.1. It was brought to the notice of the Approval Committee that M/s. Defsys Solutions Pvt. Ltd. has submitted proposal for amendment in authorized operation in LCA dt.07.11.2014 of the unit located in the IT/ITES SEZ of M/s. GTV Tech SEZ Pvt. Ltd. (formerly know as Dr. Fresh Health Care Pvt. Ltd.) at Village Ghamroj, Tehsil-Sohna, Distt- Gurugram (Haryana), as given below:

<table>
<thead>
<tr>
<th>Existing approved authorized operation / service activities</th>
<th>Proposed authorized operation / service activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Manufacturing of:</td>
<td>1) Manufacturing of:</td>
</tr>
<tr>
<td>(i) Electronic Box Assembly-300 Nos. p/m.</td>
<td>(i) Electronic Box Assembly-300 Nos. p/m.</td>
</tr>
<tr>
<td></td>
<td>(ii) Electronic PCBA's- 5000 nos. p/m.</td>
</tr>
</tbody>
</table>
(ii) Electronic PCBA's- 5000 nos. p/m.
(iii) Electronic Cables and Harness-5000 nos. p/m.
(iv) Electronic Cameras- 100 nos. p/m.
(v) Electronic Automatic Test Equipment-150 nos. p/m.
(vi) Packing boxes and cases- 200 nos. p/m
2) Render remote maintenance and repair services with respect to the products being manufactured by the unit.
3) Render engineering and design services to its prospective customers (who are original equipment manufacturers /OEMs of defence equipment)
4) Manufacturing, Assembly & Testing of:
   (i) Electro Optic Sights – 80 Nos. per annum.
   (ii) Electro Optic Box Assemblies and Testing – 50 No. per annum.
   (iii) Electro Mechanical Assemblies – 100 Nos. per annum.

(iii) Electronic Cables and Harness-5000 nos. p/m.
(iv) Electronic Cameras- 100 nos. p/m.
(v) Electronic Automatic Test Equipment- 150 nos. p/m.
(vi) Packing boxes and cases- 200 nos. p/m
2) Render remote maintenance and repair services with respect to the products being manufactured by the unit and to the products manufactured by its prospective customers (who are Original Equipment Manufacturers (OEMs) of the Defence equipment’s) under a maintenance contract with Defsys.
3) Render engineering and design services to its prospective customers (who are original equipment manufacturers /OEMs of defence equipment)
4) Manufacturing, Assembly & Testing of:
   (i) Electro Optic Sights – 80 Nos. per annum.
   (ii) Electro Optic Box Assemblies and Testing – 50 No. per annum.
   (iii) Electro Mechanical Assemblies – 100 Nos. per annum.

2.2. It was informed that the unit has submitted process flowchart (for the activities as mentioned above) for the proposed remote maintenance repair services.

2.3 It was further informed that the unit has made DTA sales of Rs.2545.27 lakhs in the FY 2015-16 to 2017-18. Since, the unit has been approved for manufacturing activity as well as service activity, hence, unit may be requested to clarify whether these DTA sales pertain to 'Goods' or 'Service'. In case, this is sale of services in DTA, unit is required to submit breakup details of DTA Sales viz i). Services rendered in DTA and payment realized in free foreign exchange & ii). Services rendered in DTA against payment in INR.

2.4 Mr. Samar Bhargava, Director & Mr. Yogendra Mittal, Head-Finance appeared before the Approval Committee on behalf of the unit and explained the proposal. The representative of the unit informed that the defence equipment manufactured by the SEZ unit is exported to Israeli manufacturers which supply defence items to Indian Air Force & Army and on behalf of these Israeli manufacturers they have AMC of the defence items supplied by these Israeli manufacturers to Indian Air Force & Army. The representative of the unit further clarified that the payment against AMC will be paid by the Israeli company in free foreign exchange. As regards DTA sales, the representative of the unit informed that these DTA sales pertain to sale of goods in DTA and not service.
2.5. After due deliberations, the Approval Committee approved the proposal. The Approval Committee directed the representative of the unit to maintain separate records of the manufactured goods & services and maintain positive NFE separately. DTA sale in respect of services may be made in free foreign exchange only in terms of Section 2(z) of SEZ Act, 2005.

3. मैं० डेफ्सिस सोल्युशंस प्राइवेट लिमिटेड का मै० जीटीवी टेक एसईजेड प्र० लिथ की गाम प्रामाण्य, तहसील- सोहना, जिला-गुरुग्राम (हरियाणा) स्थित इस्लेमिटिक हाईटेक एंड सॉफ्टवेर सहित आईटी / आईटीआईस विभेद प्रार्थित क्षेत्र में स्थापित इकाई के सामने में कंपनी का इफारा हेल्थलाइंग पैकेज में बदलाव का प्रस्ताव।

3.1. It was brought to the notice of the Approval Committee that M/s. Defsys Solutions Pvt. Ltd. has submitted intimation for proposed changes in shareholding pattern of the company in respect of the unit located in the IT/ITES SEZ of M/s. GTV Tech SEZ Pvt. Ltd. (formerly know as Dr. Fresh Health Care Pvt. Ltd.) at Village Ghamroj, Tehsil-Sohna, Distt- Gurugram (Haryana), as given below:-

<table>
<thead>
<tr>
<th>Pre-transfer shareholding pattern (as approved by the Approval Committee meeting held on 07.10.2016)</th>
<th>Post-transfer shareholding pattern</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of shareholder</td>
<td>% share</td>
</tr>
<tr>
<td>DMG Finance &amp; Investments Pvt. Ltd., New Delhi</td>
<td>99.99%</td>
</tr>
<tr>
<td>Sushant Gupta (as a nominee shareholder)</td>
<td>0.01%</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

3.2. It was informed that the unit has mentioned the proposed transfer of shareholding is purely with the intent of change in the ownership from grandparents and parents to the family trusts. It was informed that the unit has given names of trustees and beneficial owners of proposed major shareholders namely Devashrya Trust and SIRS Trust, as given below:-

<table>
<thead>
<tr>
<th>Name of the Trust</th>
<th>Names of the Trustees / Beneficiaries</th>
</tr>
</thead>
</table>
| Devashrya Trust   | Trustees: (1) Mrs. Shubhra Gupta, (2) Mr. Sushen Mohan Gupta, and (3) Mrs. Trupti Gupta.  
Beneficiaries: (1) Mrs. Shubhra Gupta, (2) Mrs. Trupti Gupta, (3) Ms. Trishla Gupta, (4) Ms. Sriya Gupta and (5) Mr. Suvir Mohan Gupta. |
| SIRS Trust        | Trustees: (1) Mr. Sushant Mohan Gupta, (2) Mrs. Sunaini Gupta, and (3) Mrs. Shubhra Gupta.  
Beneficiaries: (1) Mrs. Sunaini Gupta, (2) Mr. Reyaansh Gupta and (3) Ms. Inayat Gupta. |
3.3. 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".

3.4. 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.

3.5. 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.

3.6. Further, it was informed that the unit needs to submit following documents:-
(i) CA Certified details of Pre-transfer & Post-transfer of shareholding pattern of the company.

(ii) Copies of Form-32/DIR 11/12 for cessation of Mr. Chittranjan Sharma & Mr. Biswajit Mukerjee along with copies of Passport / residential address proof & PAN Card of newly appointed directors namely Mr. Samar Bhargava & Mr. Raghuvansh Pratap Kashyap.

(iii) List of current directors of the company consequent to transfer of shareholding.

(iv) Name of Mr. Raghuvansh Pratap Kashyap is mentioned as Mr. Raghuvansh Prasad Kashyap in DIR-12, which needs to be clarified duly supported by documentary evidence.

3.7. Mr. Samar Bhargava, Director & Mr. Yogendra Mittal, Head-Finance appeared before the Approval Committee on behalf of the unit and explained the proposal. Mr. Samar Bhargava informed to the Approval Committee that proposed transfer of the shareholding is purely with the intent of change in the ownership from grandparents and parents to the family trusts.

3.8. 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 and further subject to submission of required documents.

4. भीए कॉटिनियम इंडिया प्राइवेट लिमिटेड का मैनू गुड्राउंग इन्फोस्पेस लिमिटेड की ग्राम दुंडहेरा, सेक्टर-21, गुरुगरम (हरियाणा) के आईटी/आईटीईएस विशेष आर्थिक क्षेत्र स्थित इकाई में स्थापित एचडीएफसी बैंक का एटीएम मशीन का प्रतिस्थापन करने के लिए अनुमोदन का प्रस्ताव सम्बन्धी

4.1. It was brought to the notice of the Approval Committee that M/s. BA Continuum India Pvt. Ltd. (Unit-I) had submitted proposal for replacement of HDFC ATM Machine installed inside the premises of the unit i.e. at 4th floor, Tower-A, Building No.3 in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana). The unit had informed that the said ATM Bearing SL.No.S1ACDL38 was installed by HDFC Bank vide inward stamp dated September 18, 2010. HDFC wants to replace the existing ATM with new advanced technology ATM.

4.2. It was informed that the records have been checked and found that M/s. BA Continuum India Pvt. Ltd. had not obtained any permission / approval from DC / UAC for installation of HDFC Bank ATM in its premises, accordingly unit had been requested vide this office email dt. 04.12.2018, with a copy to Specified Officer, to clarify as to how they have installed ATM Machine in its premises without taking prior approval from the Approval Committee. It was informed that in reply to this office email dated 04.12.2018, the unit had informed that there is no document available in their records regarding approval for installation & operation of said old ATM Machine in its premises. Further, it was informed that unit had submitted following documents:-
(i) Copy of ‘No Objection’ from SEZ Developer, M/s. Gurgaon Infospace Ltd. for installation of ‘ATM’ in unit’s premises, issued vide letter dated 27.03.2019.

(ii) Unit has mentioned that the area required for installation of ATM is 8 Sqft.

(iii) Copy of agreement for installation of ATM at Unit’s premises signed between M/s. BA Continuum Solutions Pvt. Ltd. & M/s. HDFC Bank Ltd. on letterhead of M/s. BA Continuum Solutions Pvt. Ltd.. However, as per Condition No.2, the said agreement was for a period of 2 years w.e.f. 01.05.2009 with automatically renewable for subsequent 2 years i.e. upto 30.04.2013.

4.3. It was informed that the unit needs to submit following documents:-

(i). Copy of valid Agreement signed with HDFC Bank Ltd. for installation of ATM at Unit’s premises signed between M/s. BA Continuum India Pvt. Ltd. & M/s. HDFC Bank Ltd.

(ii). Undertaking from HDFC Bank to the effect that they have not taken and will not take any direct/indirect tax benefit under SEZ scheme to create, operate & maintain ATM facility in SEZ and they have complied with relevant provisions of the RBI and will obtain prior approval from RBI for installation of ATM in the processing area of SEZ, if required.

4.4. Mr. Manu Parmar, AVP & Mr. Shyam Sharma, Executive appeared before the Approval Committee and requested to regularize the installation of ATM and replacement of the same with new one.

4.5. After due deliberations, the Approval Committee decided to regularize the installation of ATM of HDFC Bank in Unit’s premises and also approved the proposal for replacement of the same with new one, subject to submission of required documents and further subject to the condition that no tax/duty benefits shall be available to the unit & M/s. HDFC Bank Ltd. to setup & operate ATM facility in Unit’s premises.

5. Mr. Manu Parmar, AVP & Mr. Shyam Sharma, Executive appeared before the Approval Committee and requested to regularize the installation of ATM and replacement of the same with new one.

5.1. It was brought to the notice of the Approval Committee that M/s. Renew Solar Energy Private Limited has submitted a proposal for setting up of unit over an area of 3960 Sq.mt. (42625 Sqft.) built-up area on rooftop of Block-1 & Block-2 Building of Phase-1 in the Electronic Hardware & IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt- Gurugram (Haryana) for production of ‘Solar Power- 222.40 KVA’ with projected exports of Rs.72.47 lakhs and cumulative NFE of Rs. 67.47 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.95 lakhs towards Indigenous capital goods and other cost of project shall
be met from the retained earnings. It was further informed that SEZ developer has given provisional offer for allotment of proposed space to the applicant.

5.2. It was informed that DOC vide letter no. P.6/3/2006-SEZ (Vol-III) dated 16.02.2016 has issued Guidelines for Power Generation, Transmission and Distribution in SEZ. Para(iii), (iv) & (v) of said power guidelines are reproduced as under:-

(iii). Henceforth, setting up of captive power plant, including non-conventional energy power plant, can be permitted in Processing Area as a unit, and it will be subject to NFE obligations. Such a 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. 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, and including service tax exemption.

(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.

(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.

5.3. It was informed that following documents / information required to be submitted:-
(i) Variation in residential address of Mr. Prabhat Kumar Mishra in Para IV of Form-F vis-à-vis his passport has been found.

(ii) Requirement of land of 3960 Sqmt. as mentioned in Para VIII(1) of Form-F required to be deleted as developer has given provisional offer of space for built up area of 3960 Sqmt.

(iii) Details of existing SEZ unit in DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram, required to be mentioned in Para XII(ii) of Form-F along with explanation for mentioning 'No' in the said Para of Form-F.

(iv) Copies of Form-32/DIR-11/12 for appointment of directors namely Mr. Prabhat Kumar Mishra, Mr. Arun Duggal & Ms. Misha Bhan required to be given. Besides, copies of Form-32/DIR-11/12 for cessation of first directors namely Mr. Sumant Saha, Mr. Harsh Nanda & Mr. Ankur Ambika Sahu also required.

(v) Variation in projected value of indigenous Plant & Machinery mentioned in Para VI of Form-F (Rs.95 lakhs) vis-à-vis Cost of Project given in project report (Rs.90 lakhs) has been found.

(vi) List of proposed Raw materials etc. for Rs.5 lakhs, as proposed in Para VII(b), required to be given.

(vii) Applicant has proposed total exports for five years for Rs.72.47 lakhs whereas investment of Rs.95 lakhs on indigenous Plant & Machinery & raw materials of Rs.5 lakh have been shown. Hence, feasibility / profitability of project may be clarified.

(viii) Complete & correct ITC(HS) Code may be given with brief write up about the correctness / applicability of same.

(ix) Applicant company is already having a working unit for same activities from IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Gurugram & commenced production w.e.f. 15.11.2018. However as per IEC copy given, the unit has not got added the SEZ location in its IEC. Hence explanation from the unit is required along with copy of updated IEC. In this regard, unit had been requested vide this office email dated 31.12.2018 to get the SEZ location included in IEC, however reply of unit is awaited.

(x) Existing SEZ unit has not submitted copy of Registered Lease Deed.

(xi) As per present application, it is observed that there have been changes in Directors as there were only two directors namely Mr. Kailash Vasant Vishwani & Mr. Parag Sharma as per existing unit records; however no intimation of change in directors has been given by existing unit.

5.4. Mr. Gaurav Agarwal, Finance Controller & Mr. Abhisek Nayak, Dy. Manager appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. Besides, Mr. Vikas Kathpalia, AVP-Finance also appeared before the Approval Committee on behalf of SEZ Developer. On being asked by the Approval Committee, the representative of the applicant unit informed that Electricity generated through Solar power by the proposed SEZ unit will be supplied to SEZ Developer. Mr. Vikas Kathpalia informed to the Approval Committee that Electricity received from the unit shall be supplied by the SEZ Developer to entities within the SEZ on the same price / rate on which Developer will receive from the unit.

5.5. After due deliberations, the Approval Committee approved the proposal 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, subject to submission of requisite documents. The
Approval Committee directed the SEZ Developer to ensure supply of Electricity to entities within the SEZ on the same price / rate on which Developer will receive from the unit.

6. **विकासकर्ता, मैं० एप्सरएफ इन्सिग्निया एसईजेड प्रौद्योगिकीय क्षेत्र का शामिल विकास अभियान, जिला-गुरुग्राम (हरियाणा) स्थित आईटी / आईटीएस विशेष आयोग में अधिकृत संचालन के लिए सामग्री की सूची के अनुसार वस्तु का प्रस्ताव सम्बन्धी।**

6.1. 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 proposal for approval of list of materials to carry on following default / approved authorized operations in their SEZ:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Authorized Operation</th>
<th>S. No. at default list of Auth. Opr. as per Inst. No. 50 &amp; 54</th>
<th>Estimated Cost (Rupees in lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Construction of all type of buildings in processing area as approved by the UAC</td>
<td>22</td>
<td>3.40</td>
</tr>
<tr>
<td>(ii)</td>
<td>Facility Management Office</td>
<td>Approved by BoA</td>
<td>0.71</td>
</tr>
<tr>
<td>(iii)</td>
<td>Solid and liquid waste collection, treatment and disposal plants including pipelines &amp; other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.</td>
<td>03</td>
<td>3.35</td>
</tr>
<tr>
<td>(iv)</td>
<td>Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc.</td>
<td>04</td>
<td>2.72</td>
</tr>
<tr>
<td>(v)</td>
<td>Air Conditioning of Processing Area (as approved by BoA)</td>
<td>Approved by BoA</td>
<td>0.53</td>
</tr>
</tbody>
</table>

Total: 10.71

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

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

7. **सह-विकासकर्ता, मैं० ब्लैक कैन्यन एसईजेड प्रौद्योगिकीय क्षेत्र का शामिल विकास अभियान, जिला-गुरुग्राम (हरियाणा) स्थित मैं० एप्सरएफ इन्सिग्निया एसईजेड प्रौद्योगिकीय क्षेत्र के आईटी / आईटीएस विशेष आयोग में अधिकृत संचालन के लिए सामग्री की सूची के अनुसार वस्तु का प्रस्ताव।**

7.1. 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:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Authorized Operation</th>
<th>S. No. at default list of Auth. Opr. as per Inst. No. 50 &amp; 54</th>
<th>Estimated Value of goods (Rupees in lakhs)</th>
</tr>
</thead>
</table>

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

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

8. It was brought to the notice of the Approval Committee that M/s. Comparex India Pvt. Ltd. had submitted details of services rendered by its unit located in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Gurugram (Haryana), during the FY 2016-17 to 2018-19 (upto 31.01.2019), as given below:

<table>
<thead>
<tr>
<th>Year</th>
<th>FOB value of Export</th>
<th>Total DTA Sales</th>
<th>DTA Sale in INR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-17</td>
<td>2325.78</td>
<td>61.32</td>
<td>61.32</td>
</tr>
<tr>
<td>2017-18</td>
<td>6590.82</td>
<td>361.15</td>
<td>361.15</td>
</tr>
<tr>
<td>2018-19 (upto 31.01.2019)</td>
<td>8066.00</td>
<td>97.47</td>
<td>97.47</td>
</tr>
<tr>
<td>Total:</td>
<td>16982.60</td>
<td>519.94</td>
<td>519.94</td>
</tr>
</tbody>
</table>

8.2. 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.519.94 lakhs against payment in INR instead of free foreign exchange.

8.3. Mr. Mandeep Lubana, Sr. Manager & Mr. Saurabh Goenka, Manager appeared before the Approval Committee on behalf of the unit and admitted that unit has rendered services of Rs.519.94 lakhs in DTA against payment in INR.

8.4. During the meeting it was informed that as per 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.

8.5. 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.51994/- (i.e. @0.1% of...
Rs.519.94 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.

9. विकासकर्ता, मै. विकासों रिसल्टर्स प्रा० लि. का ग्राम बेहरामपुर, जिला गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक इंडस्ट्री / इटीएसएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

9.1. It was brought to the notice of Approval Committee that M/s. Mikado Realtors Pvt. Ltd., Developer of Electronic Hardware, IT/ITES SEZ at Village Behrampur, Distt-Gurugram (Haryana) had submitted a proposal for approval of list of materials to carry on following default / approved authorized operations in their SEZ:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Authorized Operation</th>
<th>S. No. at default list of Auth. Opr. as per Inst. No. 50 &amp; 54</th>
<th>Estimated Cost (Rupees in lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Construction of all type of buildings in processing area as approved by the UAC</td>
<td>22</td>
<td>7996.25</td>
</tr>
<tr>
<td>(ii)</td>
<td>Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.</td>
<td>02</td>
<td>308.83</td>
</tr>
<tr>
<td>(iii)</td>
<td>Fire Protection System with Sprinklers, Fire and Smoke Detectors</td>
<td>7</td>
<td>953.62</td>
</tr>
<tr>
<td></td>
<td><strong>Total:</strong></td>
<td></td>
<td>9258.70</td>
</tr>
</tbody>
</table>

9.2. Mr. Hema Chandra Rao, Sr. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

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

10. विकासकर्ता, मै. जी.पी. रिसल्टर्स प्रा० लि. का ग्राम बेहरामपुर, बंधवारी एवं बलोला, जिला-गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक इंडस्ट्री / इटीएसएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

10.1. 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:

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Authorized Operation</th>
<th>Sl. No. at default list of Authorised Operations as per Inst. No. 50 &amp; 54</th>
<th>Estimated Cost (Rs. in lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Fire protection system with sprinklers, fire and smoke detectors.</td>
<td>07</td>
<td>16.46</td>
</tr>
<tr>
<td>(ii)</td>
<td>Construction of all type of buildings in</td>
<td>22</td>
<td>198.00</td>
</tr>
</tbody>
</table>
10.2. Mr. Nilesh Ramjiyani, authorised representative, & Mr. Ashish Aggarwal, authorised representative appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

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

11. सह-विकासकर्ता, म/s. डीएलएफ एसटीज प्रो. लिएम का म/s. डीएलएफ लिमिटेड के साथ सिलोखेरा, सेक्टर 30, गुरुग्राम (हर्याणा) स्थित आईटी / आईटीएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव

11.1. 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 Ltd. at Village Silokhera, Gurugram (Haryana):-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Authorized Operations</th>
<th>Sl. No at default list of authorized operations as per Inst. No.50 and 54</th>
<th>Estimated Cost (Rs. in lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.</td>
<td>02</td>
<td>30.42</td>
</tr>
<tr>
<td>(ii)</td>
<td>Fire Protection System with Sprinklers, Fire and Smoke Detectors</td>
<td>07</td>
<td>44.30</td>
</tr>
<tr>
<td>(iii)</td>
<td>Access Control and Monitoring System</td>
<td>24</td>
<td>59.26</td>
</tr>
<tr>
<td></td>
<td>Total:</td>
<td></td>
<td>133.98</td>
</tr>
</tbody>
</table>

11.2. 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. The representative of the unit informed that the proposed ‘X-Ray machine’ is actually baggage scanner which is required to install entry point of SEZ.

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

12. सह-विकासकर्ता, म/s. डीएलएफ पावर एंड सर्विसेज लिमिटेड का म/s. डीएलएफ लिमिटेड के साथ सिलोखेरा, गुरुग्राम (हर्याणा) स्थित आईटी / आईटीएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।
4.1. It was brought to the notice of Approval Committee that M/s. DLF Power & Services 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 Ltd., Village Silokhera, Sector-30, Gurugram (Haryana):

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Authorized Operations</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Engineering, Maintenance including Electrical and Mechanical Works, Heating, Ventilation &amp; 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 &amp; scrap disposal, Horticulture, Pest Control, Façade Cleaning Services.</td>
</tr>
</tbody>
</table>

12.2. 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.

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

13. मैं अनल नाइरियल, ग.एम. और मिर पितम्बर शर्मा, मैंग प्रोपर्टी कंसल्टेंट्स (इंडिया) प्वाइंट लिमिटेड का मैं सीएचएस लिमिटेड के ग्राम सिलोखरा, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विभाग अधिकारिक क्षेत्र में स्थापित इकाई के क्षेत्र में विस्तार एवं प्रोजेक्शन में संस्थापन का प्रस्ताव।

13.1. It was brought to the notice of Approval Committee that M/s. Jones Lang LaSalle Property Consultants (India) Pvt. Ltd. had applied for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana). It was informed to the Committee that presently unit has been operating over an area of 30142 Sqft. at 8th Floor, Block-B3 and the unit has requested for addition of 35185 Sqft. at 8th Floor, Block-B1 of SEZ. It was informed that the SEZ Co-developer has given provisional offer for allotment of proposed additional space to the unit. It was also informed that unit has submitted revised projections, as given below, on account of proposed expansion of unit:

<table>
<thead>
<tr>
<th>Particulars (for five years)</th>
<th>Existing Projection</th>
<th>Revised Projection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projected FOB value of exports</td>
<td>29298.01</td>
<td>36740.93</td>
</tr>
<tr>
<td>Foreign Exchange Outgo</td>
<td>192.67</td>
<td>856.34</td>
</tr>
<tr>
<td>NFE Earnings</td>
<td>29105.34</td>
<td>35884.59</td>
</tr>
<tr>
<td>Imported CG</td>
<td>192.67</td>
<td>820.67</td>
</tr>
<tr>
<td>Indigenous CG</td>
<td>1128.84</td>
<td>1766.84</td>
</tr>
</tbody>
</table>
13.2. It was informed that unit needs to submit revised break up of proposed foreign exchange outgo of Rs. 856.34 lakhs showing correct value of imported plant & machinery /capital goods required to be submitted. Unit has mentioned Rs.800.34 lakhs instead of Rs.820.67 lakhs.

13.3. Ms. Pooja R. Shah, Director, Ms. Vasuki Dhanga, Asstt. Manager-Tax & Ms. Parul Nagpal, Tax Consultant appeared before the Approval Committee on behalf of the unit and explained the proposal.

13.4. After due deliberations, the Approval Committee approved the proposed expansion of area and revised projections of the unit subject to submission of correct breakup of proposed foreign exchange outgo of Rs. 856.34 lakhs.

14. It was brought to the notice of the Approval Committee that M/s. ITPG Developers Private Limited, Developer had submitted proposal for allotment of built-up space of 400 Sqft. at Ground floor, Food Court in Block -1 of Phase-1 in the processing area of Electronics Hardware & IT/ITES SEZ at Village Behrampur, Distt-Gurugram (Haryana), on lease basis to M/s. Mountain Trail Foods Pvt. Ltd. to setup & operate 'Food Court' for exclusive use of the employees of SEZ & units located therein.

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

(i) Developer has enclosed two undated request letters of M/s. Mountrain Trail Foods Pvt. Ltd. for grant approval for setup fast food outlet / restaurant inside the SEZ. In first letter the proposed area of food court has been left blank and in other one it is mentioned 150 Sqft., whereas developer has given offer of space for 400 Sqft.

(ii) Board Resolution in favour of Mr. Abhinav Mandal to sign documents on behalf of M/s. Mountrain Trail Foods Pvt. Ltd. required to be submitted.

14.3. The Committee examined the proposal and observed that proviso to Rule 11(5) of SEZ Rules, 2006 provides as under:-

'The Developer may, with the prior approval of the Approval Committee, grant on lease land or built up space, for creating facilities such as canteen, public telephone booths, first aid centres, crèche and such other facilities as may be required for the exclusive use of the Unit.'
14.4. Mr. Vikas Kathpalia, AVP-Finance appeared before the Approval Committee on behalf of the developer and explained the proposal.

14.5. After due deliberations, Approval Committee approved the proposal subject to submission of required documents and further subject to the condition that no tax / duty benefits shall be available to M/s. Mountain Trail Foods Pvt. Ltd. to setup, operate & maintain such facility in the processing area of the SEZ and M/s. Mountain Trail Foods Pvt. Ltd. shall not serve Cigarette & Alcoholic beverages in such facility. This facility shall be used exclusively by the employees of the SEZ and units located therein. The Developer/allottee shall ensure compliance with the building byelaws.

15. It was informed that the Approval Committee in its meeting held on 07.12.2018 had approved the proposal of M/s. RBS Services India Pvt. Ltd. for partial deletion of area i.e. 131867 Sqft at 1st to 5th floor, Tower-A, Building No.1 and downward revision in projections of the unit located in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana), subject to submission of correct projections sheet. It was informed that the unit had been requested vide this office email dated 18.12.2018 to submit correct projections sheet, so that approval for partial deletion of area & downward revision in projections may be issued.

15.1. It was further informed that the unit vide its letter dated 10.12.2018 & subsequent letter dated 09.01.2019 had submitted revised projections sheet, however, the same was incorrect. It was informed that the approval for partial deletion of area i.e. 131867 Sqft at 1st to 5th floor, Tower-A, Building No.1 as granted by the Approval Committee in its meeting held on 07.12.2018, had been conveyed to the unit vide this office letter dated 22.01.2019. As regards revision in projections, the unit had been requested vide this office email dated 23.01.2019 to submit correct projection sheet.

15.2. It was informed that the unit vide its email dated 04.02.2019 had submitted revised projection sheet taking full value of imports & other outgo during the FY 2015-16 to 2017-18, however, the revised projections of Exports & NFE are now slightly changed. Accordingly, with the approval of DC, NSEZ, the approval for following revision in projections had been conveyed to the unit vide this office letter dated 15.02.2019, subject to its ratification by the Approval Committee.

(Rs. in lakhs)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Revised projections approved by the Approval Committee held on 07.12.2018</th>
<th>Revised projections submitted by unit vide email dt.04.02.2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>FOB value of Export</td>
<td>541513.00</td>
<td>539694.00</td>
</tr>
<tr>
<td>Forex Outgo</td>
<td>29133.00</td>
<td>48904.00</td>
</tr>
<tr>
<td>NFE Earning</td>
<td>512380.00</td>
<td>490790.00</td>
</tr>
</tbody>
</table>

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15.4. After due deliberations, the Approval Committee ratified the approval for revision in projections issued to the unit vide this office letter dated 15.02.2019.

16. सह-विकासकर्ता, मैं० कंडोर गुर्गाव टू डेवलपमेंट्स प्रॉजेक्ट्स प्रौं लि. का मैं० गुर्गाव इंफोस्पेस लिमिटेड के नाम दुर्गाप्रसाद, सेकेंटर-21, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईस विभाग आधिकारिक क्षेत्र में अपूर्ति संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

16.1. It was brought to the notice of Approval Committee that M/s. Candor Gurgaon Two Developers & Projects Pvt. Ltd., Co-developer of IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village- Dundahera, Sector-21, Gurugram (Haryana) had submitted proposal for approval of list of materials to carry on following default authorized operation in SEZ:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Authorized Operation</th>
<th>S. No. at default list of Auth. Opr. as per Inst. No. 50 &amp; 54</th>
<th>Estimated cost (Rupees in lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Construction of all type of buildings in processing area as approved by the UAC.</td>
<td>22</td>
<td>404.33</td>
</tr>
<tr>
<td>(ii)</td>
<td>Air Conditioning of processing area.</td>
<td>21</td>
<td>93.00</td>
</tr>
<tr>
<td>(iii)</td>
<td>Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc.</td>
<td>04</td>
<td>4.00</td>
</tr>
<tr>
<td>(iv)</td>
<td>Landscaping and water bodies</td>
<td>08</td>
<td>60.00</td>
</tr>
<tr>
<td>(v)</td>
<td>Fire protection system with sprinklers, fire and smoke detectors.</td>
<td>07</td>
<td>118.00</td>
</tr>
<tr>
<td>(vi)</td>
<td>Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.</td>
<td>02</td>
<td>1.00</td>
</tr>
<tr>
<td>(vii)</td>
<td>Office space for Development Commissioner, Customs, Security and State Government staff.</td>
<td>10</td>
<td>46.27</td>
</tr>
<tr>
<td>(viii)</td>
<td>Access control and monitoring system</td>
<td>24</td>
<td>54.90</td>
</tr>
<tr>
<td>(ix)</td>
<td>Recreational facilities such as indoor/ outdoor games, Gymnasium / Employee’s restroom in processing area.</td>
<td>19</td>
<td>14.00</td>
</tr>
<tr>
<td></td>
<td>Total:</td>
<td></td>
<td>795.50</td>
</tr>
</tbody>
</table>

16.2. Mr. Jay Kumar, Head-SEZ Compliance, Mr. Amrik Singh, AGM-SEZ Compliance & Mr. Ankur Bhardwaj, Building Manager appeared before the Approval Committee on behalf of the Co-developer and explained the requirement of proposed items.

16.3. After due deliberations, Approval Committee approved the proposed list of materials, except items proposed under authorized operation namely “Recreational facilities such as indoor/ outdoor
games, Gymnasium / Employee’s restroom in processing area” (Annexure-IX), as these items do not form part of authorized operations of the Co-developer.


It was informed that the developer had surrendered original letters dated 21.09.2016 & 25.06.2018 issued to the developer & M/s. Alisha Retail Pvt. Ltd. It was further informed that the developer had also enclosed a copy of consent letter dated Nil of M/s. Alisha Retail Pvt. Ltd. duly signed by Mr. Lalit Sharma, Authorised Signatory regarding cancellation of said approval.

17.2. Mr. Jay Kumar, Head-SEZ Compliance, Mr. Amrik Singh, AGM-SEZ Compliance & Mr. Ankur Bhardwaj, Building Manager appeared before the Approval Committee on behalf of the developer and requested to cancel the said letter of allotment.


18. M/s. Gurgaon Infospace Limited, Bhardwaj, Building Manager appeared before the Approval Committee that the Developer, M/s. Gurgaon Infospace Ltd. had submitted a proposal for cancellation of the permission letter No. 10/103/2007-SEZ/Vol-VI/5415 dt. 24.05.2018 issued by this office for allotment of built up space of 35 Sqft. (3.25 Sqmt) at Ground floor, Block-4A (Amenity Block-II) to M/s. Pollen Foods to setup & operate a ‘Ice Cream Parlour’ in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana).

It was informed that the developer had surrendered original letters dated 24.05.2018 issued to the developer & M/s. Pollen Foods. It was further informed that the developer had also
enclosed a copy of consent letter dated Nil of M/s. Pollen Foods duly signed by Mr. Sushil Kumar, Proprietor regarding cancellation of said approval.

18.2. Mr. Jay Kumar, Head-SEZ Compliance, Mr. Amrik Singh, AGM-SEZ Compliance & Mr. Ankur Bhardwaj, Building Manager appeared before the Approval Committee on behalf of the developer and requested to cancel the said letter of allotment.

18.3. After due deliberations, the Approval Committee decided to cancel the letter No. 10/103/2007-SEZ/Vol-VI/5415 dt. 24.05.2018 issued for allotment of built up space of 35 Sqft. (3.25 Sqmt) at Ground floor, Block-4A (Amenity Block-II) to M/s. Pollen Foods to setup & operate a 'Ice Cream Parlour' in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana).

19. मैं डिप्रेष्ट प्राइवेट लिटिटेड, सह-विकासकर्ता - Proposal for approval of tax/duty free import / procurement of ‘Electrical Energy’ for authorized operation in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Gurugram (Haryana).

19.1. It was informed that while considering of the proposal dt. 21.06.2018 of M/s. DLF Assets Pvt. Ltd, Co-developer for approval of tax / duty free import / procurement of ‘Electrical Energy-1,88,24,678 KWH’ amounting to Rs.2445.33 Lakhs to carry on default authorized operation namely ‘Power (including power back up facilities) for captive use only’ in the IT/ITES SEZ of M/s. DLF Ltd. at Sector-30, Village Silokhera, Gurugram (Haryana), the Approval Committee in its meeting held on 06.07.2018 had observed that the proposal is in fact ‘trading of power’ which is not an approved authorised operation of the Co-developer. The Approval Committee had directed the representative of the Co-developer to submit clarification as to how they have been doing trading of power which is not included in LOA as Authorized Operations. The Committee had also directed to know since when the Co-developer have been doing so. Further, the Approval Committee had deferred the proposal and directed to examine the activities being carried out by the co-developer in light of Authorised Operations / SEZ Rules, since inception. The Approval Committee also directed to the Specified Officer to examine the case and submit a factual report.

19.2. It was informed that as per directions of the Approval Committee the matter had been examined and accordingly the Co-developer had been requested vide this office letter dated 07.08.2018 to expedite the submission of clarification as directed by the Approval Committee in its meeting held on 06.07.2018 along with details of activities being carried out by them as Co-developer in light of Authorized Operations/ SEZ Rules, since inception. It was informed that a copy of this office letter dated 07.08.2018 had also been endorsed to Specified Officer of SEZ with request to examine the case and submit a factual report as directed by the Approval Committee in its meeting held on 06.07.2018.
19.3. It was further informed that the Co-developer vide its letter dated 31.08.2018 had submitted its detailed representation. Further, it was informed that the Co-developer vide its another letter dated 31.08.2018 had withdrawn its proposal submitted vide letter dated 21.06.2018 for approval of tax / duty free import / procurement of ‘Electricity Energy – 18824678 KWH’ to carry on authorized operations in DLF Ltd. SEZ, Silokhera, Sector-30, Gurugram (Haryana). The co-developer had informed that on import of electricity energy, the Customs duty levied earlier vide Notification No. 9/2006-Customs dated 16.02.2016 read with E. No. 145A is now amended vide Notification No. 50/2017-Customs dated 30th June 2017 read with E. No. 60, levying ‘Nil’ duty of customs on import of electricity energy. It was further informed that on query since when they have been doing so, M/s. DLF Assets Pvt. Ltd, Co-developer vide its letter dated 24.12.2018 had informed that they are providing electricity to its own SEZ tenants in accordance with BoA approval only as a part of its authorised operations since August, 2010 and charge for it at the same rate at which it receives.

19.4. Further, it was informed that Specified Officer vide its letter No. CUS/DLF/SEZ/MISC/33/17/324 dated 24.12.2018 had also submitted its examination report endorsing the submissions made by the Co-Developer.

19.5. After due deliberations, the Approval Committee directed to examine the matter on file.

20. 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):

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Name of Authorized Operations</th>
<th>SL. No at default list of authorized operations as per Inst. No.50 and 54</th>
<th>Estimated Cost (Rs. in lakhs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
<td>Construction of all types of buildings in processing area as approved by UAC.</td>
<td>22</td>
<td>12.50</td>
</tr>
<tr>
<td>(ii)</td>
<td>Access Control and Monitoring System.</td>
<td>24</td>
<td>79.27</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total:</td>
<td>91.77</td>
</tr>
</tbody>
</table>

20.1. 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.

20.3. After due deliberations, Approval Committee approved the list of materials.
21. It was brought to the notice of the Approval Committee that M/s. Tata Consultancy Services Ltd. (Unit-II) had submitted proposal for enhancement in the value of imported & indigenous capital goods & revision in Export / NFE projections of the unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd., Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana), as per details given below:

<table>
<thead>
<tr>
<th>Particulars (for 5 years)</th>
<th>Existing Projections</th>
<th>Revised Projections</th>
</tr>
</thead>
<tbody>
<tr>
<td>Projected FOB value of exports</td>
<td>435382.00</td>
<td>510991.00</td>
</tr>
<tr>
<td>Foreign Exchange Outgo</td>
<td>137187.00</td>
<td>191666.00</td>
</tr>
<tr>
<td>NFE Earnings</td>
<td>298195.00</td>
<td>319325.00</td>
</tr>
<tr>
<td>Imported Capital Goods</td>
<td>415.00</td>
<td>3507.00</td>
</tr>
<tr>
<td>Indigenous Capital Goods</td>
<td>671.00</td>
<td>1645.00</td>
</tr>
</tbody>
</table>

21.2. It was informed that the unit needs to submit following documents / information:-

(i) Revised break up of proposed foreign exchange outgo of Rs.191666 lakhs giving correct value of imported plant & machinery /capital goods required to be submitted. Unit has submitted breakup of Rs.195222 lakhs showing import of machinery Rs.3558 lakhs instead of Rs.3507 lakhs.

(ii) Unit had been requested vide this office email dated 17.05.2018 to submit list of directors and changes in shareholding pattern of the company, if any, duly certificate by CA along with clarification on non-intimation of changes in directors carried out during the year 2014 to 2017. However, reply from the unit is still awaited.

21.3. Mr. Devender Sharma, Sr. Manager appeared before the Approval Committee on behalf of the unit and explained the proposal.

21.4. After due deliberations, the Approval Committee approved the proposal subject to submission of required documents / information.

22. It was brought to the notice of the Approval Committee that the Developer, M/s. ASF Insignia SEZ Pvt. Ltd. had submitted a proposal to grant permission to allot super built-up space admeasuring 1495 Sqft. at Ground floor of Podium (Wind Cave 1 Building) situated in the processing area of IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana) to M/s. Lifetime
Wellness Rx International Ltd. to commence & operate 'Medical Center' for exclusive use of the SEZ entities & its associates, on payment of mutually agreed consideration and without charging any lease rentals. It was informed that the developer has informed that as per default authorised operations, they may allot space for “One First-Aid post or 10-beded Clinic / Polyclinic / Pharmacy / Medical Center”, for which they have earmarked the required space at Ground floor of Podium (Wind Cave 1 Building) situated in the processing area of SEZ, on contract basis (service agreement) to provide & operate "Medical Centre" as per the agreed terms.

22.2. Mr. Ashok Singh, AGM appeared before the Approval Committee on behalf of the developer and explained the proposal. He informed that they have created a first aid ‘Medical Center’ at Ground floor of Podium (Wind Cave 1 Building) situated in the processing area of SEZ which is essential requirement, however none of the recognized medical service providers / hospitals are ready to take built-up space on payment of lease rentals and provide medical facility therefrom, they have decided to appoint M/s. Lifetime Wellness Rx International Ltd. to provide & operate 'Medical Center' for exclusive use of the SEZ entities & its associates, on payment of mutually agreed consideration to M/s. Lifetime Wellness Rx International Ltd. without charging any lease rentals. He further informed that one Doctor & one Nurse of M/s. Lifetime Wellness Rx International Ltd. will be deputed for said 'Medical Centre' and the developer will pay mutually agreed charges to M/s. Lifetime Wellness Rx International Ltd.

22.3. Shri Brijpal Choudhary, Asstt. Director, Deptt. of Industries, Faridabad informed to the Approval Committee that creation of such facility is mandatory requirement under Factories Act.

22.4. The Approval Committee observed that “One First-Aid post or 10-beded Clinic / Polyclinic / Pharmacy / Medical Center” is one of the default authorised operation in respect of IT/ITES as per instruction No.50 dt. 15.03.2010 issued by DOC, hence the developer has to take decision for creation & operation of said facility in SEZ, however, the Approval Committee has no objection to the instant proposal. The Approval Committee directed to inform the developer accordingly and also intimate the same to DOC.

23. मैंः जेनपैक्ट इंडिया प्रि. लि. (इकाई-1) का आईडी/आईटीएस विशेष आयोग केंद्र नं.० डीएलएफ लिमिटेड के नाम सिलोकरा, सेक्टर-30, गुरुग्राम (हरियाणा) में स्थित इकाई के क्षेत्र में कमी का प्रस्ताव]

23.1. During the meeting Mr. Anil Nauriyal, G.M. of M/s. DLF Ltd. and Mr. Shiv Singh, AVP of M/s. Genpact India Pvt. Ltd. had requested the Committee to allow M/s. Genpact India Pvt. Ltd. (Unit-I), a unit in IT/ITES SEZ of M/s DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana) for partial surrender of area admeasuring 44844 Sqft on 5th & 6th floor, in Tower-A3 out of total area 134295 Sqft on 5th, 6th & 7th floor, Block-A2 & A-3 in its possession. The representative of M/s. Genpact India Pvt. Ltd. handed over a copy of its letter dated 04.04.2019 regarding partial deletion of aforesaid area.
23.2. Since, the matter was not a part of the agenda of this meeting; the Approval Committee discussed the matter with the approval of the Chairman.

23.3. The Approval Committee observed that the unit is under process of exit from SEZ Scheme and performance of the unit has already been monitored in the meeting held on 01.03.2019 and the Approval Committee has taken note of the positive NFE earned by the unit. It was informed that the Approval Committee in its meeting held on 01.03.2019 had directed to send a reminder to respective departments with request to issue / forward necessary 'NOC/No Dues' within 15 days failing which it will be deemed that they have no objection to allow exit to unit and appropriate action for exit of unit from SEZ scheme may be initiated / taken by this office accordingly. It was informed that the letters sent to GST and CST/VAT Deptts. have been returned undelivered with the remarks that the addresses is incomplete. It was further informed that NOC/No Dues from these authorities are awaited.

24.4. After due deliberations, the Approval Committee approved the request for partial deletion of '44844 Sqft on 5th & 6th floor, in Tower-A3' out of total area 134295 Sqft on 5th, 6th & 7th floor, Block-A2 & A-3 in possession of M/s. Genpact India Pvt. Ltd. (Unit-I).

Meeting ended with a vote of thanks to the Chair.