



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: 13/06/2019

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, 4<sup>th</sup> फ्लोर, उद्योग विहार, फेज-5, गुडगांव (हरियाणा)।
6. आयुक्त, आयकर, सेन्ट्रल सर्कल- II, सी जी ओ कॉम्प्लेक्स, एनएच 4, फरीदाबाद, (हरियाणा)।
7. उपसचिव (आई एफ - 1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
8. निदेशक, उद्योग एवं वाणिज्य विभाग, हरियाणा सरकार, 30 बेज 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 07/06/2019 को अपराह्न 12:30 बजे 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,

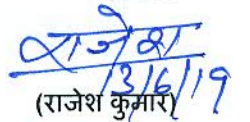
उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 07/06/2019 को अपराह्न 12.30 बजे प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

प्रतिलिपि:-

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

भवदीय,

  
(राजेश कुमार)

उप विकास आयुक्त

## नोएडा विशेष आर्थिक क्षेत्र

हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 07.06.2019 को अपराह्न 12:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा (उत्तर प्रदेश) में डॉ० एल० बी० सिंघल, विकास आयुक्त की अध्यक्षता में आयोजित बैठक की कार्यवृत्त।

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 J.N. Meena, FTDO, O/o Addl. DGFT, CLA, New Delhi
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, iv) Shri Prakash Chand Upadhyay, ADC & v) Shri Mohan Veer Ruhella, ADC 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 03.05.2019 को आयोजित अनुमोदन समिति की बैठक की कार्यवृत्त का अनुसमर्थन :-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 03.05.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 03.05.2019 were ratified.

2. मै० एक्सएल इंडिया बिज़नेस सर्विसेज प्राइवेट लिमिटेड का मै० डीएलएफ लिमिटेड की ग्राम- सिलोखेरा, सेक्टर- 30, गुरुग्राम (हरियाणा) में स्थित आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में तीसरी इकाई की स्थापना हेतु आवेदन।

2.1. It was brought to the notice of the Approval Committee that M/s. XL India Business Services Pvt. Ltd. has submitted a proposal for setting up its 3<sup>rd</sup> unit over an area of 30336 Sqft.(2818.31 Sqmt.) on entire 11<sup>th</sup> floor, Block-B2 in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana) to undertake service activities i.e. 'Information Technology and Information Technology Enabled Services including but not restricted to Computer Software services, Back Office Support, Data Processing services and website services' with projected exports of Rs.27737.65 lakhs and cumulative NFE of Rs. 26529.53 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.869.42 lakhs towards imported capital goods; Rs.657.28 lakhs towards indigenous capital goods and other cost of project shall be



met from internal accruals and advances against services. It was further informed that applicant has submitted copy of provisional offer of space for allotment of built-up area of 30336 Sqft.. (2818.31 Sqmt.) on entire 11<sup>th</sup> floor, Block-B2, issued by M/s. DLF Assets Pvt. Ltd., SEZ Co-Developer vide letter dated 24.05.2019.

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

- (i) In Para VII(a) of Form-F, applicant has shown requirement of indigenous capital goods for Rs.6,57,27,901/-, whereas proposed list of indigenous capital goods has been submitted for Rs.6,68,67,862/-. Hence, revised list of indigenous capital goods matching with figures given in Form-F, required to be submitted.
- (ii) Copies of Form-32/DIR-11/12 for cessation of first directors namely Mr. Deepak Adlekha & Mr. Ripu Mehta requires to be submitted.
- (iii) Copies of PAN Card of Mr. Phillippe Jacques Andre Lutgen, Mr. Jean Luc Eugene Allard & Mr. Jonathan Francis Ibbott required to be given.
- (iv) 'Kitchen equipment' proposed in list of capital goods needs to be removed.

2.3. Shri Biju Nair, Director appeared before the Approval Committee as authorized representatives on behalf of the applicant unit and explained the proposal.

2.4. After due deliberations, the Approval Committee approved the proposal, subject to submission of requisite documents / information. Approval Committee also clarified that 'Kitchen equipment' shall not be allowed.

3. मै० ऑप्टम ग्लोबल सोलुसंस (इंडिया) प्राइवेट लिमिटेड का मै० आईटीपीजी डेवलपर्स प्राइवेट लिमिटेड की ग्राम-बहरामपुर, गुरुग्राम (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर, आईटी / आईटीईएस विशेष आर्थिक क्षेत्र विशेष आर्थिक क्षेत्र में पहली इकाई की स्थापना हेतु आवेदन।

3.1. It was brought to the notice of the Approval Committee M/s. Optum Global Solutions (India) Private Limited has submitted a proposal for setting up its 1<sup>st</sup> unit over an area of 33530.57 Sqmt. (360920 Sqft.) on Ground to 3rd Floor & 6th to 9th Floor of Block-2 of Phase-1 and 268.40 sqmt. (2889 sqft.) on Ground Floor in Block 1 of Phase 1 in the Electronic Hardware & IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt- Gurugram (Haryana) to undertake service activities i.e. 'IT/ITES Services including Application Development, claim processing, Broker and Employer operation, Provider and Network service operation, Query resolution, Case installation, Medical/Payer coding, Optum RX, Finance and Administration, Support Services, Data Management and Reporting, Briova RX, Business Excellence, Payment Integrity, Revenue Cycle Management, Reengineering and Automation, etc.' with projected exports of Rs. 222508 lakhs and cumulative NFE of Rs.176608 lakhs over a period of five years. It was also informed that the applicant has





proposed investment of Rs. 8150 lakhs towards imported capital goods; Rs. 17499 lakhs towards indigenous capital goods and other cost of project shall be met from internal accruals. It was further informed that applicant has submitted copy of provisional offer of space for allotment proposed space issued by the SEZ Developer.

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


- (i) Audited financial statement of Applicant Company is required to be submitted for FY 2015-16.
- (ii) Applicant may be requested to submit list of proposed services in consonance with service items mentioned in Rule 76 of SEZ Rules, 2006. Besides, proposed service activities mentioned in Form F viz. Case Installation, Optum RX, Briova RX, Query Resolution etc. may be elaborated.

3.3. Shri Puneet Sawhney & Shri Anuj Jain appeared before the Approval Committee as authorized representatives on behalf of the applicant unit and explained the proposal. He mentioned that proposed authorised activities are in consonance with Rule 76 of SEZ Rules, 2006.

3.4. After due deliberations, the Approval Committee approved the proposal, subject to submission of requisite documents.

4. मै० ऑप्टम ग्लोबल सोलुसंस (इंडिया) प्राइवेट लिमिटेड का मै० आईटीपीजी डेवलपर्स प्राइवेट लिमिटेड की ग्राम- बहरामपुर, गुरुग्राम (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर, आईटी / आईटीईएस विशेष आर्थिक क्षेत्र विशेष आर्थिक क्षेत्र में दूसरी इकाई की स्थापना हेतु आवेदन।

4.1. It was brought to the notice of the Approval Committee M/s. Optum Global Solutions (India) Private Limited has submitted a proposal for setting up its 2<sup>nd</sup> unit over an area of 8651 Sqmt. (93124 Sqft.) on 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) to undertake service activities i.e. *'IT/ITES Services including Application Development, claim processing, Broker and Employer operation, Provider and Network service operation, Query resolution, Case installation, Medical/Payer coding, Optum RX, Finance and Administration, Support Services, Data Management and Reporting, Briova RX, Business Excellence, Payment Integrity, Revenue Cycle Management, Reengineering and Automation, etc.'* with projected exports of Rs.160059 lakhs and cumulative NFE of Rs.133798 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.4561 lakhs towards imported capital goods; Rs.5022 lakhs towards indigenous capital goods and other cost of project shall be met from internal accruals. It was further informed





that applicant has submitted copy of provisional offer of space for allotment proposed space issued by the SEZ Developer.

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

- (i) Audited financial statement of Applicant Company is required to be submitted for FY 2015-16.
- (ii) Applicant may be requested to submit list of proposed services in consonance with service items mentioned in Rule 76 of SEZ Rules, 2006. Besides, proposed service activities mentioned in Form F viz. Case Installation, Optum RX, Briova RX, Query Resolution etc. may be elaborated.

4.3. Shri Puneet Sawhney & Shri Anuj Jain appeared before the Approval Committee as authorized representatives on behalf of the applicant unit and explained the proposal. The representative of the unit informed that they will not claim Income Tax benefits in respect of this unit. Shri Puneet Sawhney & Shri Anuj Jain appeared before the Approval Committee as authorized representatives on behalf of the applicant unit and explained the proposal. He also mentioned that proposed authorised activities are in consonance with Rule 76 of SEZ Rules, 2006.

4.4. After due deliberations, the Approval Committee approved the proposal, subject to submission of requisite documents and further subject to the condition that the unit shall not claim Income Tax benefits under Section 10AA of Income Tax Act, 1961.

5. मै० टोलुना इंडिया प्राइवेट लिमिटेड का मै० आईटीपीजी डेवलपर्स प्राइवेट लिमिटेड की ग्राम- बहरामपुर, गुरुग्राम (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर, आईटी / आईटीईएस विशेष आर्थिक क्षेत्र विशेष आर्थिक क्षेत्र में इकाई की स्थापना हेतु आवेदन।

5.1. It was brought to the notice of the Approval Committee M/s. Toluna India Pvt. Ltd. has submitted a proposal for setting up of unit over an area of 23900 Sqft. (2220.38 Sqmt.) on 9<sup>th</sup> floor, Block-1 of Phase-I in the Electronic Hardware & IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt- Gurugram (Haryana) to undertake service activities i.e. 'Information Technology and Information Technology Enabled Services including but not restricted to Computer Software services, Back Office Support, Data Processing services etc.' with projected exports of Rs. 22308 lakhs and cumulative NFE of Rs.21471 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.464 lakhs towards imported capital goods; Rs.1462 lakhs towards indigenous capital goods and other cost of project shall be met from own internal funds. It was further informed that applicant has submitted copy of provisional offer of space for allotment proposed space issued by the SEZ Developer.





5.2. It was informed that the Applicant has submitted an Affidavit-cum-Undertaking on Rs.101/- Non-judicial stamp paper to the effect that they will not claim any Income Tax Benefits under Section 10AA of the Income Tax Act, 1961 in respect of income from this proposed SEZ unit. It was further informed that applicant has proposed 5 Nos. Mobile Phones in the proposed list of capital goods

5.3. Shri B.P. Singh, Director and Shri Sanjay Tiwari appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. The representative of the unit informed that the instant proposal is for transfer of STP unit into SEZ as better infrastructure facilities available in SEZ. The representative of the unit further informed the proposed SEZ unit will not claim Income Tax benefits.

5.4. After due deliberations, the Approval Committee approved the proposal, subject to submission of requisite documents and further subject to the condition that the unit shall not claim Income Tax benefits under Section 10AA of Income Tax Act, 1961. Approval Committee also directed the representative of the applicant to remove 'Mobile Phones' from the list of goods.

6. विकासकर्ता, मै० एसएफ इन्सिग्निया एसईजेड प्रा० लि० का ग्राम गवाल पहारी, जिला-गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन 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:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i).	Construction of all type of buildings in processing area as approved by the UAC	22	0.91
(ii).	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	1.64
(iii).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	0.65
(iv).	Fire protection system with sprinklers, fire and smoke detector.	07	1.51
		<b>Total:</b>	<b>4.71</b>

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

*Ashok Singh*



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

7. सह-विकासकर्ता, मै० डीएलएफ एसेट्स प्रा० लि० का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, सेक्टर 30, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

7.1. 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):-

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)	Fire protection system with sprinklers, fire and smoke detector.	07	4.48

7.2. 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.

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

8. सह-विकासकर्ता, मै० डीएलएफ एसेट्स प्रा० लि० का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड के सेक्टर 24 एवं 25A, डीएलएफ फेज़-3, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

8.1. 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)	Fire protection system with sprinklers, fire and smoke detector.	07	1.408
(ii)	Access Control and Monitoring System.	24	9.965
(iii)	Landscaping and water bodies	08	5.995
		<b>Total:</b>	<b>17.368</b>

8.2. 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.

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



9. सह-विकासकर्ता, मै० डीएलएफ पावर एंड सर्विसेज लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस 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. 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):-

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)	Engineering, Maintenance including Electrical and Mechanical Works, Heating, Ventilation & Air Conditioning (HVAC) System, Fire Detection and Alarm Systems, Water Supply, Storm, Drainage and Sewage Disposal, Building upkeep Services including Maintenance of Lift Lobby, Conference Hall, Parking Area, Utilities area, Garbage & scrap disposal, Horticulture, Pest Control, Façade Cleaning Services.	As per authorized operations approved by BoA	12.83

9.2. 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.

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

10. सह-विकासकर्ता, मै० डीएलएफ पावर एंड सर्विसेज लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, सेक्टर- 30, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए 'हाई स्पीड डीजल (HSD)' के अनुमोदन का प्रस्ताव।

10.1. It was brought to the notice of Approval Committee that M/s. DLF Power & Services Ltd, Co-developer had submitted a proposal for approval of duty free import / procurement of '120 KL Diesel' to carry on following approved authorized operation in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurgaon (Haryana):-

S. No.	Name of Authorized Operation	Estimated material cost (Rs. in Lakhs)
1.	Setting up of 60 MW capacity of co-generation plant to install and commission gas turbine based power generation sets in processing area. (120 KL HSD)	Rs.60 Lakhs

10.2. It was informed that the Co-developer has submitted month-wise details of Power Units supplied for entities within the SEZ during the preceding year 2018-19 and consumption of HSD for

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such power generation, in terms of Power guidelines issued by DOC vide letter no. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016, as given below:-

Period	Power supplied to entities within SEZ (KWH)	Average monthly power supplied to SEZ entities (KWH)
(01 <sup>st</sup> April 2018 to 31 <sup>st</sup> March 2019)	21568901	1797408

10.3. It was informed that the Co-developer has further mentioned that 01 Litre HSD generates approx. 3 KWH Power Units, therefore average monthly HSD requirement shall be 599 KL to generate the 1797408 KWH Power units during the FY 2019-20.

10.4. Mr. Anil Nauriyal, G.M. & Mr. Pitambar Sharma, Manager appeared before the Approval Committee on behalf of the Co-developer and explained the proposal. The representatives of the co-developer informed that the said Co-developer engaged in generation power through gas turbine based power generation sets which initially require HSD as fuel while in starting process and thereafter runs on gas fuel. For this reason they have proposed minimal quantity of HSD.

10.5. After due deliberations, Approval Committee approved the proposal subject to compliance of the provisions of Para(vi) of the Guidelines for Power Generation, Transmission and Distribution in Special Economic Zone (SEZs) issued by Deptt. of Commerce, Govt. of India vide letter No. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016. The Committee directed the Specified Officer to ensure that monthly duty free procurement of HSD should not exceed monthly HSD consumption during the preceding year and power generated shall be supplied strictly within the SEZ only. The Approval Committee also directed the representative of the Co-developer to submit details of Power Units supplied for entities within the SEZ during the preceding year 2018-19 and consumption of HSD duly verified from the Specified Officer.

11. मै० डीएलएफ पावर एंड सर्विसेज लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, सेक्टर- 30, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में 'सोलर पावर' के लिए इकाई स्थापना हेतु आवेदन।

11.1. It was brought to the notice of the Approval Committee that M/s. DLF Power & Services Limited had submitted application for setting up a unit for 'Solar Power Generation-2.01 MW(2010 KVA)' for supply to Co-Developer DLF. Assets Pvt. Ltd., over an area approx. 12000 Sqmt. on the rooftop & open area in the processing area of IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, 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.1023.70 lakhs and the cumulative NFE of Rs.1018.70 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.843 lakhs towards Indigenous capital goods and other cost of project shall be met





from Internal Accruals & Commercial Debt.. It was further informed that the applicant has also shown requirement of indigenous raw materials, consumables, components etc. for Rs.5 lakhs.

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

- (i) Value in Para VII of Form-F required to be mentioned in 'Rupees' instead of 'Rupees in lakhs'.
- (ii) Requirement of built-up area has not been mentioned in Para VIII(2). Besides, requirement of land mentioned in Para VIII(1) required to be removed as proposed unit is being setup over an area of 12000 Sqmt. at rooftop (built-up area) & open areas.
- (iii) Name of Buildings where the proposed Solar Plant proposed to be setup has not been mentioned in the provisional offer of space.
- (iv) Copies of Form-32/DIR-11/12 for appointment of directors namely Mr. Gautam Dey, Ms. Pushpa Bector, Mr. Amit Grover & Mr. Karun Verma required to be submitted. Besides, copy of Form-32/DIR 11/12 for cessation of first director Mr. Ajay Kumar Gupta also required.
- (v) Break up of proposed forex outgo of Rs.5 lakhs required to be given,
- (vi) List of proposed Raw materials of Rs.5 lakhs as mentioned in Para VII(b) required to be given.
- (vii) Calculation of means of finance wrongly mentioned in project report.
- (viii) Information pertaining to Income Tax Deptt. in prescribed format required to be given.
- (ix) ITC(HS) Code of items of manufacture required to be given.
- (x) In Provisional offer of space dt.22.05.2019 issued by M/s. DLF Assets Pvt. Ltd., name of DLF Cyber City Developers Ltd. SEZ has been mentioned instead of DLF Ltd. SEZ. Hence correct offer of space required to be given.
- (xi) Depreciation of capital goods not mentioned in the P&L Statement. Besides, calculation of Profit Before Tax (PBT) & Profit After Tax (PAT) not clearly mentioned.

11.3. 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) 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.*

11.4. Mr. Anil Nauriyal, G.M. & Mr. Pitambar Sharma, Manager appeared before the Approval Committee on behalf of the applicant and explained the proposal.

11.5. After due deliberations, the Approval Committee approved the proposal for setting up of unit for 'Solar Power Generation-2.01 MW(2010 KVA)' for supply to Co-Developer DLF. Assets Pvt. Ltd." in terms of Para IV 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.

12. मै० डीएलएफ पावर एंड सर्विसेज लिमिटेड का मै० डीएलएफ साइबर सिटी डेवेलपर्स लिमिटेड के सेक्टर- 24 & 25A, डीएलएफ फेज - III, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में 'सोलर पावर' के लिए इकाई स्थापना हेतु आवेदन।

12.1. It was brought to the notice of the Approval Committee that M/s. DLF Power & Services Limited had submitted application for setting up a unit for 'Solar Power Generation-1.85 MW(1850 KVA)' for supply to Co-Developer DLF. Assets Pvt. Ltd., over an area approx. 11000 Sqmt. on the rooftop & open area in the processing area of IT/ITES SEZ of M/s. DLF Cyber City Developers Limited at Sector-24 & 25A, DLF Phase-III, 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.968 lakhs and the cumulative NFE of Rs.963.80 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.812 lakhs towards Indigenous capital goods and other cost of project shall be met from Internal Accruals & Commercial Debt.. It was further informed that the applicant has also shown requirement of indigenous raw materials, consumables, components etc. for Rs.5 lakhs.

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





- (i) Value in Para VII of Form-F required to be mentioned in 'Rupees' instead of 'Rupees in lakhs'.
- (ii) Requirement of built-up area has not been mentioned in Para VIII(2). Besides, requirement of land mentioned in Para VIII(1) required to be removed as proposed unit is being setup over an area of 11000 Sqmt. at rooftop (built-up area) & open areas.
- (iii) Name of Buildings where the proposed Solar Plant proposed to be setup has not been mentioned in the provisional offer of space.
- (iv) Copies of Form-32/DIR-11/12 for appointment of directors namely Mr. Gautam Dey, Ms. Pushpa Bector, Mr. Amit Grover & Mr. Karun Verma required to be submitted. Besides, copy of Form-32/DIR 11/12 for cessation of first director Mr. Ajay Kumar Gupta also required.
- (v) Break up of proposed forex outgo of Rs.5 lakhs required to be given,
- (vi) List of proposed Raw materials of Rs.5 lakhs as mentioned in Para VII(b) required to be given.
- (vii) Information pertaining to Income Tax Deptt. in prescribed format required to be given.
- (viii) ITC(HS) Code of items of manufacture required to be given.
- (ix) Depreciation of capital goods not mentioned in the P&L Statement. Besides, calculation of Profit Before Tax (PBT) & Profit After Tax (PAT) not clearly mentioned.

12.3. 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) 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*

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be decided by the Central Government, from the date of incorporations of these sectors in Rule 5A of the SEZ Rules, 2006.

12.4. Mr. Anil Nauriyal, G.M. & Mr. Pitambar Sharma, Manager appeared before the Approval Committee on behalf of the applicant and explained the proposal.

12.5. After due deliberations, the Approval Committee approved the proposal for setting up of unit for 'Solar Power Generation-1.85 MW(1850 KVA)' for supply to Co-Developer DLF. Assets Pvt. Ltd." in terms of Para IV 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.

13. विकासकर्ता, मै० मिकाडो रियल्टर्स प्रा० लि० का ग्राम बेहरामपुर, जिला गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक हार्डवेयर एवंआईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

13.1. 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:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i)	Construction of all type of buildings in processing area as approved by the UAC	22	271.60
(ii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	641.75
(iii)	Air Conditioning of Processing area.	21	872.50
		<b>Total:</b>	<b>1785.85</b>

13.2. Mr. Hema Chandra Rao, Sr. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items. He informed that proposed DG Sets has to be used for Power Backup facility.

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

14. मै० गार्डियन इंडिया ऑपरेशंस प्राइवेट लिमिटेड का मै० केंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्रा० लि० के ग्राम टिकरी, सेक्टर- 48, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के लिए आयातित पूंजीगत वस्तुओं के मूल्य में वृद्धि एवं प्रोजेक्सन में संशोधन का प्रस्ताव।





14.1. It was brought to the notice of the Approval Committee that M/s. Guardian India Operations Private Limited had submitted proposal for enhancement in the value of imported capital goods & revision in Export / NFE projections of the unit in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village-Tikri, Sector-48, Gurugram (Haryana), as per details given below:-

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	31732.10	43126.42
Foreign Exchange Outgo	73.83	583.62
NFE Earnings	31658.27	42542.80
Imported Capital Goods	73.83	377.83
Indigenous Capital Goods	2963.42	2963.42

14.2. It was informed that following discrepancies had been observed:-

- (i) Revised break up of proposed foreign exchange outgo of Rs. 583.62 lakhs giving correct value of imported plant & machinery /capital goods required to be submitted. Unit has submitted breakup for forex outgo showing import of machinery Rs.377.4 lakhs instead of Rs.377.83 lakhs.
- (ii) Name and Board Resolution in favour of authorized signatory who has signed instant proposal dated 02.05.2019 required to be given.
- (iii) In terms of proviso to Rule 18(2)(ii) of SEZ Rules, 2006, the unit is required to submit copy of Registered Lease Deed executed with SEZ Developer within six months from the date of issue of LOA dt. 18.05.2018. However, the same is awaited.

14.3. Shri Sandeep, Asstt. Manager appeared before the Approval Committee on behalf of the unit and explained the proposal.

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

15. मै० एक्सचेंजर सोलुसंस प्राइवेट लिमिटेड का मै० गुडगाँव इन्फोस्पस लिमिटेड की ग्राम डुंडाहेरा, सेक्टर-21, गुरुग्राम (हरियाणा) स्थित आईटी/ आईटीईइस विशेष आर्थिक क्षेत्र में स्थापित इकाई में केवल कर्मचारियों द्वारा उपयोग हेतु कोटक महिंद्रा बैंक एवं सिटी बैंक के दो एटीएम मशीने स्थापित करने के लिए अनुमोदन का प्रस्ताव।

15.1. It was brought to the notice of the Approval Committee that M/s. Accenture Solutions Pvt. Ltd., a unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana) has submitted request to grant permission for installation of two 'ATM Machines' in unit's premises i.e. i) ATM of Kotak Mahindra Bank at 2<sup>nd</sup> floor, Tower-B, Building No. 2

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& ii). ATM of Citi Bank Ground floor, Building No.7, for exclusive use by the employees of unit. In this regard, the unit has furnished following documents:-

- (i). Copy of 'No Objection' dt.11.04.2019 of SEZ Developer, M/s. Gurgaon Infospace Ltd. for installation of two 'ATMs' in unit's premises for exclusive use by the employees of the unit.
- (ii). Copy of letter dated 29.04.2019 of Citi Bank addressed to this office informing that Citibank has launched an ATM in Unit's premises and confirming that the bank shall not claim any direct/indirect benefit for setting up or operating / maintaining this ATM even through this falls under a SEZ.
- (iii). Copy of letter dated 02.04.2019 of Kotak Mahindra Bank addressed to this office informing that Kotak Mahindra Bank has launched an ATM in Unit's premises and confirming that the bank shall not claim any direct/indirect benefit for setting up or operating / maintaining this ATM even through this falls under a SEZ.

15.2. It was informed that following documents / information required to be given:-

- (i). Area required for installation of proposed ATMs not given.
- (ii). Original letters of M/s. Kotak Mahindra Bank & M/s. Citi Bank addressed to this office required to be submitted along with authorization letters in respect of signatory of letters.

15.3. 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'.*

15.4 Shri Dharam Yudhishter, GM appeared before the Approval Committee on behalf of the developer and explained the proposal.

15.5. After due deliberations, Approval Committee approved the proposal, subject to submission of documents / information as mentioned above and further subject to the condition that no tax / duty benefit shall be available to M/s. Kotak Mahindra Bank & M/s. Citi Bank to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be exclusively for the employees of unit.

16. मै० टाटा कंसल्टेंसी सर्विसेज लिमिटेड का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड के सेक्टर 24 एवं 25A , डीएलएफ फेज़-3, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के लिए स्वदेशी पूंजीगत वस्तुओं के मूल्य में वृद्धि एवं प्रोजेक्सन में संशोधन का प्रस्ताव।





16.1. 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 indigenous capital goods & downward 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:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	84325.00	82374.00
Foreign Exchange Outgo	8175.00	5833.00
NFE Earnings	76150.00	76541.00
Imported Capital Goods	964.00	964.00
Indigenous Capital Goods	57.00	1089.00

16.2. It was informed that the Unit had been requested vide this office email dated 12.04.2018 to submit changes in shareholding pattern of the company since inception from the date of issuance of LOA, if any, duly certificate by CA, details of DTA sales of Rs.400.78 lakhs made during the year 2012-13 to 2013-14, and clarification regarding submission of regd. lease deed of 2<sup>nd</sup> floor, Tower-B, which is not a approved premises of the said unit. However, reply from the unit is still awaited.

16.3. Mr. Devender Sharma, Sr. Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. He informed that the proposed additional capital goods required for enhancement of online security system.

16.4. After due deliberations, the Approval Committee approved the proposal. Approval Committee directed the representative of the unit to submit required documents / information called vide this office email dated 12.04.2018.

17. मै० आईटीपीजी डेवलपर्स प्राइवेट लिमिटेड, विकासकर्ता का मै० वाओ स्पोर्ट्स एंड एंटरटेनमेंट एलएलपी को ग्राम बहरामपुर, गुड़गांव (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर, आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'जिम / फिटनेस सेंटर' की स्थापना एवं सञ्चालन हेतु निर्मित क्षेत्र का आवंटन का प्रस्ताव सम्बन्धी।

17.1. It was brought to the notice of the Approval Committee that M/s. ITPG Developers Pvt. Ltd., Developer had submitted proposal for allotment of built-up space of approx. 2948 sq. ft. in Block 1 of Phase 1 Building in the processing area of Electronic Hardware, IT/ITES SEZ at Village Behrampur, Gurugram (Haryana) on lease basis to M/s. Wow Sports & Entertainment LLP for setting up a 'Gym/Fitness center' for exclusive use by the employees of the units operational inside the SEZ. It was informed that following documents are required to be submitted:-

- Copies of Income Tax Return for last three years of all partners required to be submitted.





- ii) Copy of authorisation letter in favour of Mr. Rajnish Talwar to sign documents on behalf LLP firm required to be submitted.
- iii) LLP Agreement dt.25.04.2019 of M/s. Wow Sports & Entertainment LLP showing three partners namely Mr. Rajnish Talwar, Mr. Rishi Vohra & Mr. Jitender Singh LLP whereas LLP Master Data showing name of Mr. Sanjay Singh, Mr. Jitender Singh & Ms. Sangeeta Singh as Directors/Signatory. This needs to be clarified.

17.2. The Committee examined the proposal and observed that "Recreational facilities such as Indoor/Outdoor games, **gymnasium**/Employee's restroom in processing area" is available as default authorised operation by SEZ Developer / Co-developer, at Sl. 19 of Instruction No. 50 dated 15.03.2010 issued by DOC.

17.3. Shri Munish Mathur, Head-SEZ & Shri Amit Goyal, Asstt. Manager appeared before the Approval Committee on behalf of the developer and explained the proposal.

17.4. After due deliberations, Approval Committee approved the proposal in terms of Instruction No. 50 dated 15.03.2010 issued by DOC, subject to submission of required documents and further subject to condition that no tax / duty benefits shall be available to M/s. Wow Sports & Entertainment LLP to setup, operate & maintain such facility in the processing area of the SEZ. This facility shall be used exclusively by the employees of units located inside the SEZ. The Developer/allottee shall ensure compliance with the building byelaws.

18. मै० एसएसपी इंडिया प्राइवेट लिमिटेड का मै० डीएलएफ लिमिटेड की ग्राम- सिलोखेरा, सेक्टर- 30, गुरुग्राम (हरियाणा) में स्थित आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में इकाई की स्थापना हेतु आवेदन।

18.1. It was brought to the notice of the Approval Committee that M/s. SSP India Pvt. Ltd. has submitted a proposal for setting up of unit over an area of 1642 Sqmt. (17671 Sqft.) on entire 4<sup>th</sup> floor, Block-A2 in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana) to undertake service activities i.e. 'Software Development' with projected exports of Rs. 41076 lakhs and cumulative NFE of Rs.40236 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.665 lakhs towards imported capital goods; Rs.665 lakhs towards indigenous capital goods and other cost of project shall be met from remittance received from overseas customers against export invoices. It was further informed that applicant has submitted copy of provisional offer of space for allotment of built-up area of 1642 Sqmt. (17671 Sqft.) on entire 4<sup>th</sup> floor, Block-A2, issued by M/s. DLF Assets Pvt. Ltd., SEZ Co-Developer vide letter dated 21.05.2019.





18.2. Further, it was informed that the applicant has submitted an Undertaking to the effect that they do not wish to take Income Tax Benefits to units transferred to SEZ. The current numbers of employees to be transferred from existing unit to new SEZ unit are 220 employees. They will transfer capital goods of Rs.540 lakhs to the new SEZ unit.

18.3. It was further informed that following discrepancies had been observed in the proposal, in first instance:-

- (i) Correct residential address of Mr. Sachin Kumar required to be mentioned in Para IV of Form-F.
- (ii) Requirement of land mentioned in Para VIII(1) of Form-F required to be removed as developer has given offer of space for allotment of built-up area at 4<sup>th</sup> floor, Block-A2 of SEZ.
- (iii) Correct details of Authorised, Subscribed & Paid-up capital and Foreign holding details required to be mentioned in Para X(1)(i) & (ii) of Form-F. Applicant has mentioned amount in 'Rupees' instead of 'Rupees in lakhs'.
- (iv) Reply in respect of Para XII(ii) & (iv) of Form-F required to be given in 'Yes' or 'No'. Applicant has mentioned 'NA'.
- (v) CA Certified details of current shareholding pattern of the company required to be given.
- (vi) Copies of Form-32/DIR-11/12 for cessation of first directors namely Mr. Stephen John Verrall, Mr. Richard Julian Bowser & Mr. Ajit Kumar requires to be submitted.
- (vii) Copies of residential address proof & copy of PAN Card of Mr. Stephen Michael Lathrope required to be given.
- (viii) Applicant has proposed requirement of capital goods of Rs.1330 lakhs for 5 years whereas in P&L Statement total depreciation over the 5 year has been calculated as Rs.1680 lakhs. Hence, applicant needs to clarify as to how the depreciation value become more than the proposed value of capital goods.

18.4. Shri Rakesh Tiwari, Director, Shri Sachin Kumar, Director, Shri Mayank Bansal, Manager & Shri Aditya Saini, Finance Manager appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. The representative of the applicant informed that they have taken Income Tax benefits under STP Scheme and have planned to shift STP unit into SEZ as better infrastructure facilities available in SEZ. The representative of the unit further informed the proposed SEZ unit will not claim Income Tax benefits.

18.5. After due deliberations, the Approval Committee approved the proposal, subject to submission of requisite documents and further subject to the condition that the unit shall not claim Income Tax benefits under Section 10AA of Income Tax Act, 1961.

19. विकासकर्ता, मै० एसएफ इन्सिग्निया एसईजेड प्रा० लि० का ग्राम गवाल पहारी, जिला-गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव सम्बन्धी।

19.1. 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:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i).	Construction of all type of buildings in processing area as approved by the UAC	22	15.00

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

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

20. **मैसर्स ईवैल्यूसर्वे.कॉम प्राइवेट लिमिटेड का नियम 19 के उप नियम (6क) के अधीन पांच वर्ष के दूसरे ब्लॉक के लिए अनुमोदित पत्र नवीनीकरण, monitoring of performance & change in shareholding pattern.**

20.1. It was brought to the notice of the Approval Committee that M/s. Evalueserve.com Pvt. Ltd. had been granted LOA No. 10/80/2013-SEZ/13354 dated 24.12.2013 to set up a unit in IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Vill. Tikri, Sector-48, Gurugram (Haryana). It was informed that the Unit had commenced production w.e.f. 31.05.2014. The LOA of the unit was valid up to 30.05.2019. It was informed that the unit had applied for renewal of LOA for next five years beyond 30.05.2019. However, certain discrepancies had been found in application which had been communicated to the unit vide this office email dt. 12.04.2019 & subsequent letter dated 15.05.2019. Further, it was informed that extension for further two months i.e. upto 30.07.2019 had been granted vide this office letter dt. 15.05.2019, so that work of unit does not suffer. It was further informed that the unit vide its letter dated 16.05.2019 submitted required document.

20.2. 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
2014-15	5331.15	43.55	0.00	0.00
2015-16	6576.69	49.18	0.00	0.00
2016-17	7068.71	58.10	0.00	0.00
2017-18	7764.67	73.88	0.00	0.00
Total	26741.22	224.71	0.00	0.00

20.3. It was further informed that the unit has given projections for next five years, as given below:-

(Rs. in lakhs)





1) FOB value of export	47795.00
2) Forex Outgo	1000.00
3) NFE Earnings (1-2)	46795.00
Imported Capital Goods	1000.00
Indigenous Capital Goods	1100.00
Projected employment	625

20.4. Further, it was informed that unit had also submitted details of minor changes in shareholding pattern of the company duly certified by chartered Account, as given below:

Previous Shareholding pattern			Revised Shareholding pattern w.e.f 04.05.2018		
Name of shareholder	Nos. of shares	% share	Name of shareholder	Nos. of shares	% share
Evalueserve Ltd., Bermuda	10,49,014	99.99752%	Evalueserve Ltd., Bermuda	10,49,014	99.99752 %
Ms. Indumati Aggarwal, New Delhi	13	0.00124%	Ms. Indumati Aggarwal, New Delhi	13	0.00124%
<b>Mr. Manu Dangi, Gurgaon</b>	<b>13</b>	<b>0.00124%</b>	<b>Mr. Deepak Kumar Batra, New Delhi</b>	<b>13</b>	<b>0.00124%</b>
Total:	10,49,040	100.00%	Total:	10,49,040	100.00%

20.5. It may be mentioned 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"*.

20.6. 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.

*Sajesh*



- 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.

20.7. Further, it was informed that vide Instruction No. 90 dated 03.08.2018, DOC had referred Instruction No.89 and 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.

20.8. Shri Abhay Nayak, AVP-Finance appeared before the Approval Committee on behalf of the unit and explained the proposals.

20.9. After due deliberations, the Approval Committee took note of the positive NFE earned by the unit upto 31.03.2018. The Approval Committee also approved the renewal of LOA for 2<sup>nd</sup> block of 5 years i.e. upto 30.05.2024. Further, Approval Committee approved the changes in shareholding pattern of the unit, 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.

Meeting ended with a vote of thanks to the Chair.

  
(एस० एस० सुकुल)  
संयुक्त विकास आयुक्त

  
(डॉ० एल० बी० सिंघल)  
विकास आयुक्त