



GOVERNMENT OF INDIA
MIN. OF COMMERCE & INDUSTRY, DEPTT. OF COMMERCE
OFFICE OF THE DEVELOPMENT COMMISSIONER
NOIDA SPECIAL ECONOMIC ZONE
NOIDA DADRI ROAD, PHASE-II, NOIDA-201305
DISTT. GAUTAM BUDH NAGAR (UP)

फा०सं०.10/20/2011-SEZ/

दिनांक : 20/07/2021

सेवा में,

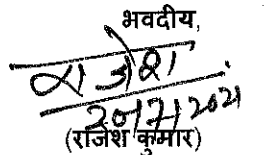
1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली- 110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002।
3. आयुक्त, सीमा शुल्क, नॉएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुध नगर, उत्तर प्रदेश - 201306.
4. प्रधान आयुक्त, आयकर, प्लॉट सं- ए-2 डी, आयकर भवन, सेक्टर - 24, नोएडा।
5. उपसचिव आई एफ - 1, बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
6. मुख्य कार्यकारी अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा (उत्तर प्रदेश)।
7. मुख्य कार्यकारी अधिकारी, ग्रेटर नोएडा औद्योगिक विकास प्राधिकरण, प्लॉट नं 01, नॉलेज पार्क -4, ग्रेटर नोएडा, गौतम बुद्ध नगर, (उत्तर प्रदेश)।
8. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नोएडा (उत्तर प्रदेश)।
9. उपाध्यक्ष, बुलन्दशहर खुर्जा विकास प्राधिकरण, ओल्ड जी टी रोड, श्री आनंद वाटिका कॉलोनी, खुर्जा- 203131
10. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता।

विषय: नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 12.07.2021 को पूर्वाहन 11:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

उपरोक्त विषय के सन्दर्भ में नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री ए० बिपिन मेनन, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 12.07.2021 को पूर्वाहन 11:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

20/7/2021
(राजेश कुमार)
उप विकास आयुक्त

प्रतिलिपि:-

1. सम्बंधित निर्दिष्ट अधिकारी।
2. सहायक विकास आयुक्त (प्रशासन) - कार्यवृत्त की एक प्रति हिंदी अनुवाद हेतु संलग्न है।

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee meeting in respect of private SEZs located in Noida, Greater Noida & Khurja held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner, NSEZ at 11:00 AM on 12.07.2021 through Video Conferencing.

The following members of Approval Committee participated in the meeting through video conferencing:-

- (i) Shri Rajesh Kumar, DDC, NSEZ.
- (ii) Shri Yogesh Teotia, Supdt. (Customs), Noida.
- (iii) Mr. Shashi Prabhakar, Income Tax Officer, Noida.
- (iv) Ms. Garima Mishra, Asstt. Manager, DIC, Noida
- (v) Shri Rakesh Kumar, FTDO, O/o Addl. DGFT, CLA, New Delhi.

❖ Besides, during the meeting i) Shri Amit Gupta, Specified Officer, ii) Shri Prakash Chand Upadhyay, ADC, (iii) Shri Mohan Veer Ruhella, ADC, and (iv) Shri Rajendra Mohan Kashyap, Steno Gr-II were also present to assist the Approval Committee. It was informed that the quorum is available and the meeting can proceed.

❖ At the outset, the Chairman welcomed the participants. After brief introduction, each item included in the agenda was taken up for deliberations one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the developers / units, wherever required, the following decisions were taken:-

1. Ratification of the Minutes of the Approval Committee meeting held on 10.06.2021 :-

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



Item No.2: Proposals for approval of list of materials for authorized operations:-

2.1. M/s. Coforge Ltd., Developer

2.1.1. M/s. Coforge Ltd., Developer of IT/ITES SEZ at Plot No. TZ-02 & 2A, Sector-Techzone, Greater Noida (U.P) has submitted the proposal for approval of list of materials to carry on default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of Autho.Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
(i)	Security offices, police posts, etc, at entry, exit and other points within and along the periphery of the site.	11	11.27

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

2.2. M/s. Seaview Developers Pvt. Ltd., Developer

2.2.1. M/s. Seaview Developers Pvt. Ltd., Developer of IT/ITES SEZ at Plot No. 20 & 21, Sector- 135, Noida (U.P) has submitted the proposal for approval of list of materials to carry on default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of Autho.Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
(i)	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	2.64

2.2.2. Shri Jai Kumar and Shri Amrik Singh, both Authorised Signatories of M/s. Seaview Developers Pvt. Ltd. joined the meeting through video conferencing and explained the requirement of proposed items.

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



2.3. M/s. HCL Technologies Ltd., Developer

2.3.1. M/s. HCL Technologies Ltd., Developer of IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) has submitted the proposal for approval of list of materials to carry on default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of Autho.Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
(ii)	Construction of all types of buildings in processing area as approved by the Unit Approval Committee	22	35.20
(iii)	Power (including power backup facilities) for captive use only.	23	143.60
(iv)	Air Conditioning of processing area	21	195.38
(v)	Telecom and other communication facilities including internet connectivity.	05	60.76
		Total:	434.94

2.3.2. Shri D.K. Sharma, Associate Director of M/s. HCL Technologies Ltd. joined the meeting through video conferencing and explained the requirement of proposed items.

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

2.4: M/s. Oxygen Business Park Pvt. Ltd. (Developer).

2.4.1. M/s. Oxygen Business Park Pvt. Ltd., developer of the IT/ITES SEZ at Plot No. 7, Sector-144, Noida (U.P.) had submitted the proposal for approval of list of materials to carry on default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs in lakhs)
(i)	Fire protection system with sprinklers, fire and smoke detectors.	07	41.25
(ii)	Recreational facilities such as indoor/ outdoor games, Gymnasium / Employee's restroom in processing area.	19	9.40
(iii)	Air Conditioning of processing area	21	253.00
		Total :	303.65

Signature

2.4.2. Shri Pawan Sirohi, Auth. Signatory & Ms. Lata Vishnoi, Head-Taxation of M/s. Oxygen Business Park Pvt. Ltd. joined the meeting through video conferencing and explained the requirement of proposed items.

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

Item No. 3. Proposals for change of entrepreneur :-

3.1. M/s. Saasforce Consulting Pvt. Ltd.

3.1.1. M/s. Saasforce Consulting Private Limited, unit in Seaview Developers Pvt. Ltd. IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) has submitted the proposal for change in entrepreneur in respect of LOA No. 10/23/2019-SEZ/7515 dated 04.07.2019 from 'Saasforce Consulting Private Limited' to 'Cognizant Technology Solutions India Private Limited' pursuant to Confirmation of scheme of amalgamation issued by Regional Director (SR), MCA, Chennai on 26.03.2021 for amalgamation of M/s. Saasforce Consulting Private Limited and other 3 companies with M/s. Cognizant Technology Solutions India Pvt. Ltd. In this regard, the unit has submitted following documents:-

1. Copy of Confirmation of scheme of amalgamation issued by Regional Director (SR), MCA, Chennai on 26.03.2021.
2. List of directors of M/s. Cognizant Technology Solutions India Pvt. Ltd., as on 24.03.2021, as given below :-
 - (i) Mr. Rajesh Nambiar.
 - (ii) Mr. Ramaseshan Kothandaraman.
 - (iii) Mr. T. Narayanan.
 - (iv) Mr. Shantanu Rajendra Jha.
3. Shareholding pattern of M/s. Saasforce Consulting Private Limited, prior to amalgamation:-

Name of shareholder	Nos.of shares	% Share
Cognizant Technology Solutions Pvt. Ltd.	4450658	99.9%
Cognizant Mauritius Limited (as nominee of Cognizant Technology Solutions Pvt. Ltd.)	1	0.01%
Total:	4450659	100%

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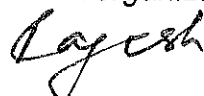
4. Details of shareholding pattern of M/s. Cognizant Technology Solutions Pvt. Ltd., duly signed by director, as given below:-

Name of shareholder	Nos. of shares	% Share
Cognizant (Mauritius) Limited	7775728	99.87
CSS Investment LLC	10000	0.13%
Total:	7785728	100%

3.1.2. Following documents / information required to be submitted by the unit, which has been communicated to them:-

- (i). Copies of Certificate of Incorporation, MOA, PAN Card & Import Export Certificate (IEC) of M/s. Cognizant Technology Solutions India Pvt. Ltd. required to be submitted.
- (ii). CA Certified details of shareholding pattern and list of directors of M/s. Saasforce Consulting Private Limited prior to amalgamation.
- (iii). CA Certified details of current shareholding pattern of M/s. Cognizant Technology Solutions India Pvt. Ltd.
- (iv). A duly notarized undertaking on Rs.100/- Stamp Paper to the effect that consequent to amalgamation of companies all Assets and Liabilities of the SEZ unit of M/s. Saasforce Consulting Private Limited under LOA No. 10/23/2019-SEZ/7515 dated 04.07.2019 have been/shall be taken over by of M/s. Cognizant Technology Solutions India Pvt. Ltd..
- (v). As per APRs the unit has made the DTA sale of Rs.173.29 lakhs during FY 2019-20. Hence, unit needs 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.

3.1.3. 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-organization 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"*.



3.1.4. 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.*

3.1.5. 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.

3.1.5. No one from the unit attended the meeting.

3.1.6. After due deliberations, Approval Committee unanimously approved the proposal for change of entrepreneur in respect of LOA No. 10/23/2019-SEZ/7515 dated 04.07.2019 from 'Saasforce Consulting Private Limited' to 'Cognizant Technology Solutions India Private Limited', in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by

Agreed

DOC vide Instruction No. 90 dated 03.08.2018, subject to compliance of safeguards prescribed therein and further subject submission of documents / information as mentioned at Para 3.1.2. above.

Item No. 4. Proposals for shifting of location within SEZ

4.1 M/s. JK Technosoft Limited

4.1.1 M/s. JK Technosoft Limited has submitted the proposal for shifting of its unit from Tower-2 to Tower-4 within Artha Infratech Pvt. Ltd. IT/ITES SEZ, Plot No.21, Sector Tech Zone-IV, Greater Noida (West), (U.P). The unit is presently operating over an area of '1000 Sqft. at Ground floor, Tower-2' and proposed to shift to '1000 Sqft. at Ground Floor, Tower-4'. The unit has submitted copy of 'NOC' from M/s. Artha Infratech Pvt. Ltd., Developer for shifting of unit from Tower-2 to Tower-4 and copy of provisional offer of space dt. 10.06.2021 from M/s. PLG Incubation Services Pvt. Ltd., Co-developer for allotment of space in Tower-4. Unit has further mentioned that there is no change in their existing projections of export, import, indigenous requirements and other inputs as well as employment.

4.1.2. Following documents / information required to be submitted by the unit:-

- (i) The Unit had intimated commencement of operation w.e.f. 30.03.2020. However, APR for FY 2019-20 not submitted.
- (ii) The Unit has projected employment generation of 1225 persons during 5 years, whereas current employment only 02 persons has been shown. This needs to be clarified.
- (iii) Board resolution on M/s. JK Technosoft Limited for change of location of unit and in favour of signatory who has signed the letter dated 15.06.2021.
- (iv) CPC Code of the services being provided by the unit.

4.1.3. Shri S.K. Gupta, Director and Shri Rajiv Baghel, Manager of M/s. Artha Infratech Pvt. Ltd. attended the meeting and informed that they have proposed de-notification of SEZ land on which Tower-2 is situated, hence the SEZ units approved in Tower-2 have submitted proposal for shifting to new location within SEZ at Tower-4 which have been constructed by Co-developer, M/s. PLG Incubation Services Pvt. Ltd.



4.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for shifting of unit from '1000 Sqft. at Ground floor, Tower-2' to '1000 Sqft. at Ground Floor, Tower-4', subject to submission of required documents / information as mentioned at Para 4.1.2. and further subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer after completion of shifting process.

4.2. M/s. To The New Private Limited.

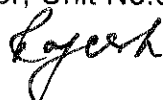
4.2.1 M/s. To The New Private Limited has submitted the proposal for shifting of its unit from Tower-2 to Tower-4 within IT/ITES SEZ Artha Infratech Pvt. Ltd., Plot No.21, Sector Tech Zone-IV, Greater Noida (West), (U.P). The unit is presently operating over an area of '700 Sqft. at Ground floor, Tower-2' and proposed to shift to '700 Sqft. at Ground Floor, Tower-4'. The unit has submitted copy of 'NOC' from M/s. Artha Infratech Pvt. Ltd., Developer for shifting of unit from Tower-2 to Tower-4 and copy of provisional offer of space dt. 10.06.2021 from M/s. PLG Incubation Services Pvt. Ltd., Co-developer for allotment of space in Tower-4. Unit has further mentioned that there is no change in their existing projections of export, import, indigenous requirements and other inputs as well as employment.

4.2.2. Shri S.K. Gupta, Director and Shri Rajiv Baghel, Manager of M/s. Artha Infratech Pvt. Ltd. attended the meeting and informed that they have proposed de-notification of SEZ land on which Tower-2 is situated, hence the SEZ units approved in Tower-2 have submitted proposal for shifting to new location within SEZ at Tower-4 which have been constructed by Co-developer, M/s. PLG Incubation Services Pvt. Ltd.

4.2.3. After due deliberations, the Approval Committee unanimously approved the proposal for shifting of unit from '700 Sqft. at Ground floor, Tower-2' to '700 Sqft. at Ground Floor, Tower-4', subject to submission of CPC Code of the services being provided by the unit and further subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer after completion of shifting process.

4.3. M/s. Crayon Software Experts Private Limited

4.1.1 M/s. Crayon Software Experts Private Limited has submitted the proposal for shifting of its unit from Tower-2 to Tower-4 within IT/ITES SEZ Artha Infratech Pvt. Ltd., Plot No.21, Sector Tech Zone-IV, Greater Noida (West), (U.P). The unit is presently operating over an area of '1315 Sqft. at Ground floor, Unit No.6, Tower-2' and proposed to shift to '1300 Sqft. at



Ground Floor, Tower-4'. The unit has submitted copy of 'NOC' from M/s. Artha Infratech Pvt. Ltd., Developer for shifting of unit from Tower-2 to Tower-4 and copy of provisional offer of space dt. 10.06.2021 from M/s. PLG Incubation Services Pvt. Ltd., Co-developer for allotment of space in Tower-4. Unit has further mentioned that there is no change in their existing projections of export, import, indigenous requirements and other inputs as well as employment.

4.3.2. Following documents / information required to be submitted by the unit:-

- (i) The unit has not submitted APRs for FY 2018-19 & 2019-20.
- (ii) CPC Code of the services being provided by the unit.
- (iii) LOA of the unit going to expire on 23.07.2021. However, the unit has not submitted application for renewal of LOA.

4.3.3. Shri S.K. Gupta, Director and Shri Rajiv Baghel, Manager of M/s. Artha Infratech Pvt. Ltd. attended the meeting and informed that they have proposed de-notification of SEZ land on which Tower-2 is situated, hence the SEZ units approved in Tower-2 have submitted proposal for shifting to new location within SEZ at Tower-4 which have been constructed by Co-developer, M/s. PLG Incubation Services Pvt. Ltd.

4.3.4. After due deliberations, the Approval Committee unanimously approved the proposal for shifting of unit from '1315 Sqft. at Ground floor, Unit No.6, Tower-2' to '1300 Sqft. at Ground Floor, Tower-4', subject to submission of required documents / information as mentioned at Para 4.3.2 and further subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer after completion of shifting process.

4.4. M/s. Netision Technology LLP.

4.4.1. M/s. Netision Technology LLP has submitted the proposal for shifting of its unit from Tower-2 to Tower-4 within IT/ITES SEZ Artha Infratech Pvt. Ltd., Plot No.21, Sector-Tech Zone-IV, Greater Noida (West), (U.P). The unit is presently operating over an area of '2030.01 Sqft. at Unit No.3, Tower-2' and proposed to shift to '3660 Sqft. at Ground Floor, Tower-4'. The unit has submitted copy of 'NOC' from M/s. Artha Infratech Pvt. Ltd., Developer for shifting of unit from Tower-2 to Tower-4 and copy of provisional offer of space dt. 20.06.2021 from M/s. PLG Incubation Services Pvt. Ltd., Co-developer for allotment of space in Tower-4. Unit has further mentioned that there is no change in their existing

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projections of export, import, indigenous requirements and other inputs as well as employment.

4.4.2. Following documents / information required to be submitted by the unit:-

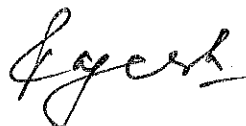
- (i) The unit has not submitted APRs for FY 2019-20.
- (ii) CPC Code of the services being provided by the unit.
- (iii) Copy of registered lease deed w.e.f. 01.01.2020 to 31.01.2025.

4.4.3. Mr. Prashant Verma, Account Manager of M/s. Netision Technology LLP attended the meeting and explained the proposal. He informed that they have proposed additional space at new location for their new US based client. He further informed that their export projections will also increase. The Approval Committee asked him to submit revised projections in writing.

4.4.4. After due deliberations, the Approval Committee unanimously approved the proposal for shifting of unit from '2030.01 Sqft. at Unit No.3, Tower-2' and proposed to shift to '3660 Sqft. at Ground Floor, Tower-4', subject to submission of required documents / information as mentioned at Para 4.4.2 along with revised projections in prescribed format and further subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer after completion of shifting process.

4.5. M/s. Prudentia Management and Technology Consulting LLP.

4.5.1. M/s. Prudentia Management and Technology Consulting LLP has submitted the proposal for shifting of its unit from Tower-2 to Tower-4 within IT/ITES SEZ Artha Infratech Pvt. Ltd., Plot No.21, Sector-Tech Zone-IV, Greater Noida (West), (U.P). The unit is presently operating over an area of '4800 Sqft. at Ground floor, Tower-2' and proposed to shift to '800 Sqft. at Ground Floor, Tower-4'. The unit has submitted copy of 'NOC' from M/s. Artha Infratech Pvt. Ltd., Developer for shifting of unit from Tower-2 to Tower-4 and copy of provisional offer of space dt. 20.06.2021 from M/s. PLG Incubation Services Pvt. Ltd., Co-developer for allotment of space in Tower-4. Unit has further mentioned that there is no change in their existing projections of export, import, indigenous requirements and other inputs as well as employment.



4.5.2. Mr. Pushendra Kumar, Partner of M/s. Prudentia Management and Technology Consulting LLP attended the meeting and explained the proposal. He informed that there will be no change in export projections as they expect to achieve projected exports with the reduced area.

4.5.4. After due deliberations, the Approval Committee unanimously approved the proposal for shifting of unit from '4800 Sqft. at Ground floor, Tower-2' and proposed to shift to '800 Sqft. at Ground Floor, Tower-4', subject to submission of CPC Code of the services being provided by the unit and further subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer after completion of shifting process.

Item No. 05. Proposals for approval of revised projections of input services:

5.1. M/s. To The New Pvt. Ltd.


5.1.1. Specified Officer, Golden Tower Infratech Pvt. Ltd. IT/ITES SEZ, Plot No. 08, Sector-144, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. To The New Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs. 500.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	15850.00	15850.00
Foreign Exchange Outgo	2000.00	2000.00
NFE Earning	13850.00	13850.00
Imported Capital Goods	500.00	500.00
Indigenous Capital Goods	400.00	400.00
Indigenous Input Services	00.00	500.00

5.1.2. The unit has been requested to submit details of input services along with SAC code, which is awaited.

5.1.3. No one from the unit attended the meeting.



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

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

5.2.1. Specified Officer, Seaview Developers Pvt. Ltd. IT/ITES SEZ, Plot No. 20 & 21, Sector-135, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Genpact India Pvt. Ltd. duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs. 491.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	298239.61	298239.61
Foreign Exchange Outgo	17618.87	17618.87
NFE Earning	280620.74	280620.74
Imported Capital Goods	2520.00	2520.00
Indigenous Capital Goods	991.00	500.00
Indigenous Input Services	00.00	491.00

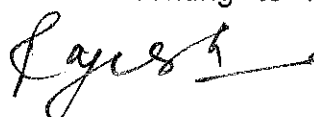
5.2.2. The unit has been requested to submit details of input services along with SAC code, which is awaited.

5.2.3. Mr. Deepak Rai Arora, AVP & Mr. Shailendra Kumar Gaur, Manager of M/s. Genpact India Pvt. Ltd. attended the meeting and explained the matter. They informed that the unit shall be using the services specified in 67 nos. default list of services.

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

5.3. M/s. Exl Service.com (India) Pvt. Ltd. (Unit-I) Golden Tower SEZ.

5.3.1. Specified Officer, Golden Tower Infratech Pvt. Ltd. IT/ITES SEZ, Plot No. 08, Sector-144, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Exl Service.com (India) Pvt. Ltd. (Unit-I) duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.2000.00 lakhs mentioned in the



calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has informed that they shall be using the services of specified 67 services in the default list issued by DC, NSEZ/DOC with the relevant SAC codes assigned to them. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

Particulars (for 5 years)	(Rs. in lakhs)	
	Existing Projections	Revised Projections
Projected FOB value of exports	32002.00	32002.00
Foreign Exchange Outgo	2827.00	2827.00
NFE Earning	29175.00	29175.00
Imported Capital Goods	2186.80	2186.80
Indigenous Capital Goods	937.20	937.20
Indigenous Input Services	0.00	2000.00

5.3.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit as per the default list of services.

5.4. M/s. Exl Service.com (India) Pvt. Ltd. (Unit-II) Golden Tower SEZ.

5.4.1. Specified Officer, Golden Tower Infratech Pvt. Ltd. IT/ITES SEZ, Plot No. 08, Sector-144, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Exl Service.com (India) Pvt. Ltd. (Unit-II) duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.2500.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has informed that they shall be using the services of specified 67 services in the default list issued by DC, NSEZ/DOC with the relevant SAC codes assigned to them. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

Particulars (for 5 years)	(Rs. in lakhs)	
	Existing Projections	Revised Projections
Projected FOB value of exports	79827.00	79827.00
Foreign Exchange Outgo	6289.00	6289.00
NFE Earning	73538.00	73538.00
Imported Capital Goods	3095.66	3095.66
Indigenous Capital Goods	1326.71	1326.71
Indigenous Input Services	00.00	2500.00

[Handwritten signature]

5.4.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit as per the default list of services.

5.5. M/s. Exl Service.com (India) Pvt. Ltd. (Unit-II) Oxygen SEZ.

5.5.1. Specified Officer, Oxygen Business Park Pvt. Ltd. IT/ITES SEZ, Plot No. 07, Sector-144, Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Exl Service.com (India) Pvt. Ltd. (Unit-II) duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.6849.89 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit has informed that they shall be using the services of specified 67 services in the default list issued by DC, NSEZ/DOC with the relevant SAC codes assigned to them. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

Particulars (for 5 years)	(Rs. in lakhs)	
	Existing Projections	Revised Projections
Projected FOB value of exports	132993.21	132993.21
Foreign Exchange Outgo	3248.47	3248.47
NFE Earning	129744.74	129744.74
Imported Capital Goods	1502.15	1502.15
Indigenous Capital Goods	1001.44	1001.44
Indigenous Input Services	00.00	6849.89

5.5.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit as per the default list of services.

5.6. M/s. Coforge Limited (Unit-I).

5.6.1. Specified Officer, Coforge Limited IT/ITES SEZ, Plot No. TZ-02 & 2A, Sector-Techzone, Greater Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Coforge Ltd. (Unit-I) duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.5490.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit had submitted list of 67 Nos. input services as per default list of services issued by DOC. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-



Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	240473.00	240473.00
Foreign Exchange Outgo	108213.00	108213.00
NFE Earning	132260.00	132260.00
Imported Capital Goods	752.00	752.00
Indigenous Capital Goods	961.00	961.00
Indigenous Input Services	00.00	5490.00

5.6.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit as per the default list of services.

5.7. M/s. Coforge Limited (Unit-II).

5.7.1. Specified Officer, Coforge Limited IT/ITES SEZ, Plot No. TZ-02 & 2A, Sector-Techzone, Greater Noida (U.P.) forwarded Bond-cum-Legal undertaking executed by M/s. Coforge Ltd. (Unit-II) duly accepted by them. On examination it was observed that the value of indigenous input services amounting to Rs.5096.00 lakhs mentioned in the calculation chart of Bond-cum-Legal Undertaking was not approved in the projections of the unit. The unit had submitted list of 67 Nos. input services as per default list of services issued by DOC. The Competent Authority decided to accept the Bond-cum-Legal Undertaking and place the revised projections of input services before the Approval Committee. The existing & revised projections of the unit are as under:-

(Rs. in lakhs)


Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	167607.00	167607.00
Foreign Exchange Outgo	108944.00	108944.00
NFE Earning	58663.00	58663.00
Imported Capital Goods	595.00	595.00
Indigenous Capital Goods	624.00	624.00
Indigenous Input Services	00.00	5096.00

5.7.2. After due deliberations, the Approval Committee unanimously took note of the revised projections of input services of the unit as per the default list of services.

Item No. 6: Proposals for approval of additional input services.

6.1: M/s. Optum Global Solutions (India) Pvt. Ltd.

6.1.1. M/s. Optum Global Solutions (India) Pvt. Ltd had submitted proposal for inclusion of 'Common Area Maintenance ('CAM' or 'maintenance') charges' paid to Landlord (SEZ



Developer) for the area occupied by cafeteria, in the default list of services to avail GST exemption in respect of its two units located in the Oxygen Business Park Pvt. Ltd. IT/ITES SEZ at Plot No. 07, Sector-144, Noida (U.P.). The Unit has informed that in view of the Instructions No. 95 as well as approval granted by the Approval Committee for Cafeteria, the invoices were raised by the SEZ developer for maintenance charges towards non-processing area with GST till December 2020. However; w.e.f. Jan'2021, the developer has stopped charging the GST on the maintenance charges for non-processing area because they are of the view that the maintenance charges for non-processing area is not covered by Instruction No. 95. The unit has requested to accord necessary approvals to the Company by including 'Common Area Maintenance (CAM) charges' for the non-processing area as part of default list of services i.e. used for authorized operations so that the company is not liable to pay GST.

6.1.2. Mr. Rakesh Dubey, Manager Taxation of M/s. Optum Global Solutions (India) Private Limited and Mr. Pawan Sirohi, Auth. Signatory & Ms. Lata Vishnoi, Head-Taxation of M/s. Oxygen Business Park Pvt. Ltd. joined the meeting through video conferencing and explained the matter. The Approval Committee examined the proposal in light of provisions of Instruction No. 50 and Instruction No. 95 issued by DOC.

6.1.3. After due deliberations, the Approval Committee unanimously decided to defer the proposal for next meeting of the Approval Committee for greater deliberation on all aspects including practice in other SEZ's.

Item No. 75. Proposals for shifting of location within SEZ

7.1. M/s. Cricplex Sports Management Private Limited.

7.1.1 M/s. Cricplex Sports Management Private Limited has submitted proposal for shifting of its unit from Tower-2 to Tower-4 within IT/ITES SEZ Artha Infratech Pvt. Ltd., Plot No.21, Sector Tech Zone-IV, Greater Noida (West), (U.P). The unit is presently occupying an area of '2500 Sqft. at Ground floor, Tower-2' and proposed to shift to '2500 Sqft. at Ground Floor, Tower-4'. The unit has submitted copy of 'NOC' from M/s. Artha Infratech Pvt. Ltd., Developer for shifting of unit from Tower-2 to Tower-4 and copy of provisional offer of space dt. 10.06.2021 from M/s. PLG Incubation Services Pvt. Ltd., Co-developer for allotment of space in Tower-4. Unit has further mentioned that there is no change in their existing



projections of export, import, indigenous requirements and other inputs as well as employment.

7.1.2. Following documents / information required to be submitted by the unit:-

- (i) Copy of Registered lease deed in respect of Ground floor, Tower-2 not submitted, which was required to be submitted within 6 months from the date of issuance of LOA.
- (ii) Copy of RCMC issued by EPCES required to be submitted.

7.1.3. Ms. Swati Yadav, HR of M/s. Cricplex Sports Management Private Limited attended the meeting and explained the proposal as well as activities to be carried out by the unit.

7.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for shifting of unit from '2500 Sqft. at Ground floor, Tower-2' and proposed to shift to '2500 Sqft. at Ground Floor, Tower-4', subject to submission of required documents as mentioned at Para 7.1.2 above and further subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer after completion of shifting process.

7.2. M/s. Aannya Software Private Limited.

7.2.1 M/s. Aannya Software Private Limited has submitted proposal for shifting of its unit from Tower-2 to Tower-4 within IT/ITES SEZ Artha Infratech Pvt. Ltd., Plot No.21, Sector Tech Zone-IV, Greater Noida (West), (U.P). The unit is presently occupying an area of '2500 Sqft. at Ground floor, Tower-2' and proposed to shift to '2500 Sqft. at Ground Floor, Tower-4'. The unit has submitted copy of 'NOC' from M/s. Artha Infratech Pvt. Ltd., Developer for shifting of unit from Tower-2 to Tower-4 and copy of provisional offer of space dt. 10.06.2021 from M/s. PLG Incubation Services Pvt. Ltd., Co-developer for allotment of space in Tower-4. Unit has further mentioned that there is no change in their existing projections of export, import, indigenous requirements and other inputs as well as employment.

7.2.2. Following documents / information required to be submitted by the unit:-

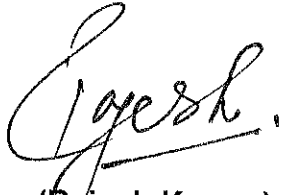
- (i) Copy of Registered lease deed in respect of Ground floor, Tower-2 not submitted, which was required to be submitted within 6 months from the date of issuance of LOA.
- (ii) Copy of RCMC issued by EPCES required to be submitted.



7.1.3. Ms. Swati Yadav, HR of M/s. Aannya Software Private Limited attended the meeting and explained the proposal.

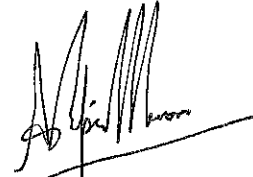
7.1.4. After due deliberations, the Approval Committee unanimously approved the proposal for shifting of unit from '2500 Sqft. at Ground floor, Tower-2' and proposed to shift to '2500 Sqft. at Ground Floor, Tower-4', subject to submission of required documents as mentioned at Para 7.1.2 above and further subject to the condition that the unit shall submit 'No Dues Certificate' from the Specified Officer after completion of shifting process.

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



(Rajesh Kumar)

Dy. Development Commissioner



(A. Bipin Menon)

Development Commissioner