



नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण

(अधीनस्थ भारत सरकार)

वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग

नौएडा दादरी रोड, फेस-2, नौएडा जिला गौतम बुद्ध नगर(उ०प्र०)

ईमेल: dc@nsez.gov.in, वेबसाइट: www.nsez.gov.in

टेलीफोन 120-2567268/69/70

दिनांक: 30.12.2021

सेवा में,

1. संयुक्त सचिव(एस.ई.जेड्स/ई.ओ.यू.), भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, उद्योग भवन, नई दिल्ली।
2. संयुक्त डी.जी.एफ.टी., 117/एल-444, काकादेव, कानपुर-208025।
3. अध्यक्ष एवं निदेशक(श्री अमृत मनवानी), मैसर्स सहासरा इलेक्ट्रॉनिक्स प्रा. लि., प्लॉट संख्या 129 जी, एन.एस.ई.जेड., नौएडा-201305
4. श्री अमित मेहरा, अध्यक्ष एवं प्रबंध निदेशक, मैसर्स मेडिको इलेक्ट्रोड्स इंटरनेशनल लिमिटेड, प्लॉट संख्या 142 ए/11 व 12, एनएसईजेड, नौएडा-201305

विषय: एन.एस.ई.जेड. प्राधिकरण की दिनांक 17.12.2021 को पूर्वाहन 11:00 बजे आयोजित की गई बैठक का कार्यवृत्त अग्रेषित करने के सम्बन्ध में।

महोदय,

उपरोक्त विषय के सन्दर्भ में, मुझे एन.एस.ई.जेड. प्राधिकरण की दिनांक 17.12.2021 को पूर्वाहन 11:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित की गई बैठक का कार्यवृत्त आपके अवलोकनार्थ एवं आवश्यक कार्यवाही हेतु अग्रेषित करने का निर्देश हुआ है।

संलग्नक: उपरोक्त

का. अति.

भवदीय

(नितिन गुप्ता)

उप विकास

आयुक्त

एवं सचिव, एन.एस.ई.जेड. अथॉरिटी

प्रतिलिपि:-

1. निदेशक(एस.ई.जेड्स), भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग, उद्योग भवन, नई दिल्ली।
2. ओ.एस.डी., अध्यक्ष एवं मुख्य कार्यपालक अधिकारी, एन.एस.ई.जेड. प्राधिकरण, एनएसईजेड,

नौएडा |

3. निर्दिष्ट अधिकारी(सीमाशुल्क), एनएसईजेड, नौएडा |
4. वरिष्ठ लेखाधिकारी, एनएसईजेड, नौएडा |
5. मैसर्स राजीव शर्मा एंड एसोसिएट्स, ऑफिस संख्या 1014-1015, लोजिक्स ऑफिस टावर, सेक्टर-32, नौएडा-201301 |
6. श्री ए० स्टीफन लिओ, जनरल मैनेजर, मैसर्स वाप्कोस लिमिटेड, 76 सी, इंस्टीट्यूटनल एरिया, सेक्टर-18, गुरुग्राम-122015
7. सम्बंधित पत्रावली |

नितिन

उप विकास आयुक्त
एवं सचिव, एन.एस.ई.जेड. अथॉरिटी

Minutes of meeting of NSEZ Authority meeting held on 17.12.2021.

नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण, नौएडा

दिनांक 17.12.2021 को पूर्वाह्न 11:00 बजे विडियो कॉन्फ्रेंसिंग के माध्यम से आयोजित नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण की बैठक का कार्यवृत्त

Minutes of meeting of NSEZ Authority(NSEZA) held under the Chairmanship of Shri. A. Bipin Menon, Chairman & CEO, NSEZ Authority at 11:00 AM on 17.12.2021 through video conferencing.

The following members of the NSEZ Authority were present through video conferencing during the meeting:-

1. Shri Nitin Gupta, Deputy Development Commissioner [Joint Development Commissioner (In charge) & Secretary, NSEZ Authority].
2. Shri Amit Kumar, Joint DGFT, Kanpur.
3. Shri Daya Ram Yadav, FTDO, DGFT, Kanpur.
4. Shri. Amit Mehra, CMD, M/s Medico Electrodes International Ltd.

Besides, during the meeting i) Shri Amit Kumar Gupta, Deputy Commissioner (Customs), NSEZ, ii) Shri Ajay Kumar Mishra, Sr. Account Officer, NSEZ, iii) Shri Pramod Kumar, Asstt. Development Commissioner, NSEZ, iv) Shri Bharat Bhushan, Assistant, and v.) Shri Rajeev Sharma, FCA, M/s Rajeev Sharma & Associates were also present through video conferencing to assist the Authority.

It was informed that quorum is there and meeting can proceed.

At the outset, the Chairman & CEO, NSEZA welcomed the participants and after brief introduction, each item included in the agenda were taken up for deliberations one by one and decided unanimously as under.

1. दिनांक 31.08.2021 को आयोजित नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण की बैठक के कार्यवृत्त का अनुसमर्थन:

1.1 NSEZ Authority was informed that no reference was received against any of decisions taken in its meeting held on 31.08.2021. Accordingly, the Minutes of meeting held on 31.08.2021 were ratified.

1.2 Further, NSEZ Authority reviewed the compliance of decisions taken in its meeting held on 31.08.2021 in terms of sub-Rule 14 of Rule 10 of SEZ Authority Rules, 2009 and expressed satisfaction over progress made in implementation of decisions taken by the Authority in its meeting held on 31.08.2021.

2. मूल आवंटी के साथ दी गई शेयरिंग परमिशन की वैदयता बढ़ाने के सम्बन्ध में

The Authority viewed that no fresh permission for sharing is allowed. The Authority discussed the agenda in detail and after due deliberations and in the larger public interest, considering the investment already made by the sharing units and their export performances,

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decided to extend the validity of sharing permissions for one more year i.e. upto 22.12.2022 or receipt of directions from Department of Commerce whichever is earlier, to units which are already allowed such permission and shall be subject to valid LOA of main allottee as well as sharing unit. The Authority also directed to bring the above decision to the notice of Department. of Commerce for information and necessary directions, if any.

3. बैंकों को आवंटित जगह हेतु किराये की दरें निर्धारण एवं किराये पर GST लगाने के सम्बन्ध में ।

3.1 Sh. Rajeev Sharma has informed about the notification 03/2018 issued by Ministry of Finance related to GST.

3.2 The Authority discussed the agenda in detail. The Authority after due deliberation, directed to examine the matter in detail in consultation with CA firm and place the details in next meeting for deliberation so that the Audit team may be informed accordingly.

4. सुरक्षा रक्षकों हेतु अस्थाई शेड्स बनाने एवं रात्रि ड्यूटी वाले सुरक्षा रक्षकों हेतु मेडिकल किट्स के सम्बन्ध में ।

4.1 Sh. Mehra, trade member suggested that Porta Cabin may be used for construction of temporary sheds for night duty security guards. Sh. Pramod Kumar, ADC suggested that some high rise security towers may be erected at strategic locations in the zone to strengthen the security of the zone, especially from the trespassers.

4.2 The Authority discussed the agenda in detail. The Authority after due deliberation has decided that Porta Cabin will be used for temporary sheds and solar panels on said Porta cabins will also be installed for lighting/electricity purpose. The Authority also decided that high rise Security Tower may also be installed to strengthen the security of zone at all strategic locations near the security road/boundary wall. The Authority has constituted a Committee under the chairmanship of Sh. Nitin Gupta, DDC comprising Security Officer and one Trade representative to identify the places for installation of porta cabin and high rise security towers. The report of said committee may be placed before next Authority meeting for further deliberation.

5. प्लॉट्स पर बने भवन की नीलामी के लिए आरक्षित मूल्य का निर्धारण करने के सम्बन्ध में ।

The Authority discussed the agenda in detail. The Authority after due deliberation, decided to obtain legal opinion from empanelled legal firm in such cases in which the customs duty is more than the cost of building evaluated by Govt. approved valuer and same may be placed before Authority in its next meeting for further deliberations.

6. डीजी सेट एवं उससे सम्बंधित उपकरण जैसे इलेक्ट्रिक पैनल, ट्रांसफार्मर इत्यादि लगाने हेतु जगह आवंटित करने हेतु दिशा-निर्देश निर्धारित करने के सम्बन्ध में ।

6.1 The Authority viewed that in case of emergency created by power cuts, requirement of DG set



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becomes necessary for uninterrupted power supply for smooth and seamless operations of the units.

6.2 After due deliberations on the agenda, the Authority took note of the practice being followed in the Authority for allotment of space near the SDF(s) to units for installation of their DG sets and related electricity supply equipments as per their requirement, with the approval of DC NSEZ.

6.3 Shri Nitin Gupta, Secretary, NSEZA suggested that 5 years advance lease rent and 'Interest free' security money (equivalent to 2 years lease rent taken at the time of allotment of such space for DG sets, may be merged with main lease rent account of SDF allotted to the unit in order to keep a watch over the outstanding lease rent, if any.

6.4 The Authority after due deliberations approved the proposal of merging the demand for lease rent with the main lease rent account of the unit. The authority further empowered the CEO to take a decision about the procedure for such merging of the rent with the lease rent account of the respective unit and any further action, as may be required, in the matter. The Authority also decided that allotment of space for installation of DG Set shall only be made to unit subject to condition that the installed DG set shall be used only in case of emergency created by power cuts and not as a regular power generation/supply option.

7. एन०एस०ई०जेड० की बकाएदार/एसईजेड अधिनियम/नियम आदि का उल्लंघन करने वाली इकाईयों का प्लॉट्स पर निर्मित इमारत आदि की नीलामी प्रक्रिया में भाग लेने के सम्बन्ध में नीति निर्धारण ।

The Authority discussed the matter in detail. The Authority after due deliberation, decided to include following conditions in e-auction notice to restrict defaulters/units violating P.P. Act/rules, SEZ Act/Rules, for participation in e-auction:-

1. The bidder, either in the form of entity or promoters/directors, should not have violated any law or public policy including SEZ Act/Rules having a bearing on obtaining the Letter of Approval (LOA) from the office of Development Commissioner, NSEZ.
2. The bidder, either in the form of entity or promoters/directors, should not have been defaulter in payment of lease rent and thus should not have violated the provisions of the Public Premises (Eviction of Unauthorised Occupants) Act, 1971 in the past.

8. सर्विस सेंटर की छत पर स्थापित सोलर सिस्टम के पुनसंचालन के सम्बन्ध में ।

The Authority discussed the matter in detail. The Authority after due deliberation, decided to award the work for repairing of existing Solar panel installed at Service Centre building to M/s Wapcos Ltd. subject to submission of revised estimated cost, including revised PMC @ 3.48%, along with 5 year comprehensive AMC of solar panels. The repair shall have to be completed within one month of letter of award of work. The Authority also directed to obtain estimated cost of latest new solar panel along with warranty period of equipment/comprehensive AMC of the system.

9. शब्द 'ब्याज मुक्त' को सुरक्षा राशि के साथ लिखने/उपयोग करने के सम्बन्ध में लिए गए निर्णय का अनुसमर्थन ।



The Authority after due deliberation, ratified the decision as proposed in agenda.

10. एन०एस०ई०जेड० में गंदगी फैलाने वाली इकाईयों पर दण्ड लगाने के सम्बन्ध में नीति निर्धारण ।

The Authority discussed the matter in detail. The Authority after due deliberation, decided that a notice for warning will be issued to the allottee(s) to clear garbage/manufacturing waste/scrap etc dumped by them on the road/at undesignated space, within stipulated time failing which fiscal penalty shall be imposed on such erring allottee(s) and dumped garbage/waste etc shall be got cleared by Authority. If allottee fails to deposit the same within the stipulated time, the penalty amount and the expenses incurred by NSEZA for cleaning the area shall be added in allottee(s) regular lease rent. In case erring allottee further fails to clear the penalty amount/lease rent, action shall be taken as per P.P. Act and also action reg. suspension/cancellation of LOA shall be recommended to UAC. The Authority empowered Chairman & CEO, NSEZA to take decision for fixation of penalty amount and formulate details procedure for the same.

11. मैसर्स टोरस एन्ग्लोब के पक्ष में प्लॉट संख्या 150 ए, एनएसईजेड, नोएडा में निर्मित भवन का स्थानांतरण।

The Authority discussed the matter in detail. It was noted that vacant utilised space in NSEZ was an opportunity loss for the zone and the matter needs to be resolved in the interest of ensuring the generation of economic activity. The Authority after due deliberation, empowered CEO, NSEA to get the matter examined on file and take a decision accordingly.

12. मैसर्स वापकोस लिमिटेड द्वारा दी जा रही सेवाओं के प्रदर्शन की समीक्षा।

Progress report in respect of ongoing projects awarded to WAPCOS was placed before the Authority. The Authority reviewed the projects one by one and took note of progress made as under:-

1. The Authority expressed its dissatisfaction on the cleanliness provided/maintained by WAPCOS in the zone and directed the WAPCOS to take immediate corrective measures to improve the cleanliness in the Zone.

M/s WAPCOS Ltd. requested to grant extension of time up to 31.12.2021 in respect of construction of Cycle track in NSEZ, Noida and Construction of sewer line of F, G, H & I block, NSEZ. Authority agreed for extension subject to submission of written request of M/s WAPCOS Ltd.

2. **Construction of Cycle Track:-** The Authority expressed its extreme dissatisfaction on the quality of work and lack of required supervision/expertise by WAPCOS staff / hired contractor and directed Wapcos to take immediate measures for improvement in their services.

3. **Replacement of lifts:-** The Authority directed WAPCOS to expedite the replacement/repairing of lifts work in SDFs Blocks.

13. ब्रांच/सिटी ऑफिस में परिवर्तन के सम्बन्ध में अथॉरिटी सूचित करने के सम्बन्ध में।

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Minutes of meeting of NSEZ Authority meeting held on 17.12.2021.

With due permission from the Chair, the Secretary, NSEZA informed the Authority that in order to reduce the financial liability/burden on the authority and ensure better and larger space in close proximity to Udyog Bhavan, the City office of NSEZA was shifted from STC Building, 4th Floor, Jawahar Vyapaar Bhavan, New Delhi to new location taken on lease from EPCES i.e. at 8G, 8th Floor, Hansalaya Building, 15 Barakhamba Road, New Delhi w.e.f. 01.12.2020. It was informed to the Authority that initially the EPCES had handed over only 50% of the total area of 1168 sq.ft.. However now w.e.f. 31.08.2021, the EPCES has also handed over the remaining 50% area of the said office space. Hence now total built up area of 1168 sq.ft. is in possession of NSEZA. The Authority took note of the same.

अध्यक्ष को धन्यवाद के साथ बैठक समाप्त हुई।



(नितिन गुप्ता)

उप विकास आयुक्त



(अ. बिपिन मेनन)

अध्यक्ष एवं सीईओ

नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण

दिनांक 17.12.2021 को पूर्वाह्न 11:00 बजे आयोजित होने वाली नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण की बैठक

की कार्यसूची

क्र. सं.	विषय सूची	पृष्ठ सं.
1.	दिनांक 31.08.2021 को आयोजित नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण की बैठक के कार्यवृत्त का अनुसमर्थन।	01-32
2.	मूल आवंटी के साथ दी गई शेयरिंग परमिशन की वैद्यता बढ़ाने के सम्बन्ध में	33-35
3.	बैंकों को आवंटित जगह हेतु किराये की दरें निर्धारण एवं किराये पर GST लगाने के सम्बन्ध में।	36
4.	सुरक्षा रक्षकों हेतु अस्थाई शेड्स बनाने एवं रात्रि ड्यूटी वाले सुरक्षा रक्षकों हेतु मेडिकल किट्स के सम्बन्ध में।	37
5.	प्लॉट्स पर बने भवन की नीलामी के लिए आरक्षित मूल्य का निर्धारण करने के सम्बन्ध में।	38-41
6.	डीजी सेट एवं उससे सम्बंधित उपकरण जैसे इलेक्ट्रिक पैनल, ट्रांसफार्मर इत्यादि लगाने हेतु जगह आवंटित करने हेतु दिशा-निर्देश निर्धारित करने के सम्बन्ध में।	42
7.	एन०एस०ई०जेड० की बकाएदार/एसईजेड अधिनियम/नियम आदि का उल्लंघन करने वाली इकाईयों का प्लॉट्स पर निर्मित इमारत आदि की नीलामी प्रक्रिया में भाग लेने के सम्बन्ध में नीति निर्धारण।	43
8.	सर्विस सेंटर की छत पर स्थापित सोलर सिस्टम के पुनसंचालन के सम्बन्ध में।	44
9.	शब्द 'ब्याज मुक्त' को सुरक्षा राशि के साथ लिखने/उपयोग करने के सम्बन्ध में लिए गए निर्णय का अनुसमर्थन।	45
10.	एन०एस०ई०जेड० में गंदगी फैलाने वाली इकाईयों पर दण्ड लगाने के सम्बन्ध में नीति निर्धारण।	46
11.	मैसर्स टोरस एन्ग्लोब के पक्ष में प्लॉट संख्या 150ए, एनएसईजेड, नौएडा में निर्मित भवन का स्थानांतरण।	47-49
12.	मैसर्स वापकोस लिमिटेड द्वारा दी जा रही सेवाओं के प्रदर्शन की समीक्षा।	50
13.	अतिरिक्त अंक, यदि कोई हो, अध्यक्ष और सीईओ की मंजूरी के साथ।	

नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण, नौएडा

दिनांक 31.08.2021 को पूर्वाह्न 11:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण की बैठक का कार्यवृत्त

Minutes of meeting of NSEZ Authority(NSEZA) held under the Chairmanship of Shri. A. Bipin Menon, Chairman & CEO, NSEZ Authority at 11:00 AM on 31.08.2021 through video conferencing.

The following members of the NSEZ Authority were present through video conferencing during the meeting:-

1. Shri Nitin Gupta, Deputy Development Commissioner [Joint Development Commissioner (In charge) & Secretary, NSEZ Authority].
2. Shri Himanshu Dhar Pandey, Asstt. DGFT, Kanpur
3. Sh. Amrit Manwani, CMD, M/s Sahasra Electronics Pvt. Ltd., Member from Industry.

Besides, during the meeting i) Shri Amit Kumar Gupta, Deputy Commissioner (Customs), NSEZ, ii) Shri Ajay Kumar Mishra, Sr. Account Officer, NSEZ, iii) Shri Pramod Kumar, Asstt. Development Commissioner, NSEZ, iv) Shri Bharat Bhushan, Assistant, and Sh. Rajeev Sharma, FCA, M/s. Rajeev Sharma & Associates were also present through video conferencing to assist the Authority.

It was informed that quorum is there and the meeting can proceed.

At the outset, the Chairman & CEO, NSEZA welcomed the participants and after brief introduction, each item included in the agenda were taken up for deliberations one by one and decided unanimously as under.

1. दिनांक 15.06.2021 को आयोजित नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण की बैठक के कार्यवृत्त का अनुसमर्थन:

1.1 NSEZ Authority was informed that no reference was received against any of decisions taken in its meeting held on 15.06.2021. Accordingly, the Minutes of meeting held on 15.06.2021 were ratified.

1.2 Further, NSEZ Authority reviewed the compliance of decisions taken in its meeting held on 15.06.2021 in terms of sub-Rule 14 of Rule 10 of SEZ Authority Rules, 2009 and expressed satisfaction over progress made in implementation of decisions taken by the Authority in its meeting held on 15.06.2021.

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2. नियम 6 (1) (iv), 11(2), 12 (1) और विशेष आर्थिक क्षेत्र प्राधिकरण नियम, 09 की अनुसूची II और III के अनुसार, वित्तीय विवरण (बैलेंस शीट) और वार्षिक रिपोर्ट 2020-21 की स्वीकृति।

2.1 It was informed to NSEZ Authority that Authority in its meeting held on 15.06.2021 was informed that the Balance sheet and Annual Report for the year 2020-21 is awaited from nominated CA firm viz. M/s. Rajeev Sharma & Associates. It was also informed that as per information received from the engaged CA firm, the Banks have not issued the Interest Certificates and the TDS figures on interest are also not available, as per Form No.26AS. The accounts have been completed but finalization is pending due to the Interest and TDS information from Banks. In this connection, requests have been submitted with the banks to provide the necessary information as soon as possible.

2.2 In view of the above, it was proposed that once the interest certificate are available from banks, the Balance sheet and Annual Report for the year 2020-21 would be placed before the Authority in its next meeting for approval in terms of Rules 6(1)(iv), 11(2), 12(1) of SEZ Authority Rules, 2009,.

2.3 The Authority after due deliberation agreed with the proposal & directed to place the same before its next meeting to be called soon. Accordingly, the Balance sheet and Annual Report for the year 2020-21 finalized by nominated CA firm viz. M/s. Rajeev Sharma & Associates was placed before NSEZ Authority in its meeting held on 31.08.2021 for approval.

2.4 Sh. Rajeev Sharma, FCA, M/s. Rajeev Sharma & Associates briefed the members of the Authority about highlights of financial statements (Balance Sheet) and notes on accounts for the financial year 2020-21.

निर्णय:-The Authority, after due deliberation approved the Balance Sheet for the year 2020-21. The Chairman & CEO directed Estate Division, NSEZ to forward the copies of Annual Accounts/Reports for the year 2020-21 to CAG for statutory audit and DoC for information.

3. पट्टा किराया और अन्य यूजर चार्ज की दरों में संशोधन करने के सम्बन्ध।

3.1 It was informed to the NSEZ Authority that following increase in user charges was approved by the Authority in its meeting held on 23.3.2021 with effect from 1.4.2021:

Lease rent (Per Sq. mtr Per Annum)	Existing rates	Approved rates	Increment
SDF	₹2,000/-	₹2,100/-	5%
Plot	₹144/-	₹151/-	5%
Maintenance charges (Per Sq. mtr)	₹ 24/-	₹25/-	5%

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Per Annum)			
Water charges	Per quarter	Per quarter	
1. Plots up to 1000 sqr mtrs	₹1,200/-	₹1,320/-	10%
2. Plots up to 5000 sqr mtrs	₹ 1,695/-	₹ 1,865/-	10%
3. Plots above 5000 sqr mtrs	₹ 3,390/-	₹ 3,729/-	10%
4. SDF	₹ 2,260/-	₹ 2,486/-	10%

3.2 The above decision was circulated amongst all NSEZ units/allottees vide circular dated 08.04.2021

3.3 It was also informed to the Authority that this office has received a letter dated 09.08.2021 from DoC regarding interim relief to SEZ units in lease rent on account of COVID-19 outbreak. DoC has informed that Department has examined the proposal in consultation with Department of Expenditure and decided following relief for SEZ units on account of COVID-19 outbreak-

(A) No increase in lease rent for the SEZ unit for the FY 2021-22.

(B) Payment of lease rent of first quarter is to be deferred upto 31st July, 2021 for all SEZ units. The deferment may not invite any interest thereof.

3.4 DoC has directed to take necessary action on the matter.

3.5 It is informed to the Authority that DoC letter only talks of freezing of lease rent (without mentioning about other charges like water charges which were also increased by NSEZA) for the SEZ units (without mentioning other misc allottees like shops etc.) for the year 2021-22 along with relief regarding payment of lease rent of first quarter to be deferred upto 31st July, 2021 for all SEZ units with no interest on such deferment.

3.10 In view of above, matter was placed before NSEZ Authority for necessary directions keeping in view the directions from DoC and also keeping in view other charges/ allottees.

निर्णय:-The Authority discussed the matter in detail. After due deliberation, Authority decided to implement the directions received from DoC vide letter dated 09.08.2021 in letter and spirit and in the interest of lowering transaction costs during these exceptional circumstances. Accordingly circular dated 08.04.2021 issued in respect of revision of lease rentals and other charges was withdrawn.

4. एसडीएफ एफ. जी. एच. आई. जे. के एवं ट्रेडिंग ब्लॉक, एन०एस०ई०जेड० में लगी लिफ्ट बदलने/मरम्मत हेतु प्राक्कलन प्रस्तुत करने के सम्बन्ध में।

4.1 It was informed to the NSEZ Authority that an estimate of Rs.3,95,63,164/- submitted by

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M/s. NBCC (India) Ltd. for replacement of 09 lifts (02 nos. passenger lifts and 07 nos. goods lifts) was placed before NSEZ Authority in its meeting held on 22.07.2020 for approval. Authority deferred the proposal for next meeting with the direction to re-examine the matter in detail. Accordingly, M/s. WAPCOS Ltd. was requested vide this office letter dated 28.10.2020 to intimate the current status of these lifts and also inform this office whether the lifts need any replacement or can be renovated by using the existing infrastructure.

4.2. The report of WAPCOS Ltd. along with the observations made by zone authorities w.r.t requirement of replacing/repairing of the lifts was placed before NSEZ Authority in its meeting held on 20.11.2020 for consideration and decision. The Authority discussed the matter in detail and deferred the matter for its next meeting with the direction to representatives of M/s WAPCOS Ltd. and M/s NBCC India Ltd. to submit detailed item wise estimated cost of lifts proposed to be replaced/repared along with AMC and other recurring cost for future maintenance of such lifts. The Authority further directed both the agencies to take into account provision of manual doors in goods lifts while preparing estimations for these lifts and also provide authentic details of indigenous and overseas parts in the new lifts proposed to be installed, keeping in view the Aatma Nirbhar Bharat Abhiyan. Accordingly, the decision of Authority was conveyed to M/s. WAPCOS Ltd. & M/s. NBCC (India) Ltd. vide this office letters dated 18.01.2021.

4.3 M/s. WAPCOS Ltd. vide its letter dated 12.02.2021 has informed that they have received the quotation from existing lifts AMC Agency M/s. Fair Deal Engineering Company regarding modernization/repair of existing lift and the quotation for replacement of existing lifts with the new one from another agency. Further, they informed that 80% indigenous parts will be used in the installation of the new lift and rest 20% overseas parts like motherboard/cards etc. will be used.

4.4. Details of estimate for repairing of existing lifts as submitted by M/s. WAPCOS Ltd. and observations made by zone authorities w.r.t requirement of replacing/repairing of the lifts are as under:-

S. No.	Description	Amount (in Rs)	Observations made by Zone Authorities
1.	SDF F Block Luggage Lift	3,72,526	Possibility for repair may be explored.
2.	SDF F Block Passenger Lift	3,44,796	Possibility for repair may be explored.
3.	SDF G Block Passenger	4,35,892	Possibility for repair may be explored.

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	Lift		
4.	SDF H Block Luggage lift	5,62,742	Goods lifts may be replaced.
5.	SDF H Block Passenger Lift	3,84,326	Passenger lift may be repaired.
6.	SDF I Block Luggage Lift	4,29,206	Possibility for repair may be explored.
7.	SDF I Block Passenger Lift	3,76,420	Possibility for repair may be explored.
8.	SDF K Block, Luggage Lift	9,13,202	Goods lifts may be replaced.
9.	Trading Block, Passenger Lift	9,63,102	Passenger lift may be replaced.
Total		47,82,212	

4.5 Details of estimate for replacement of existing lifts as submitted by M/s. WAPCOS Ltd. and observations made by zone authorities w.r.t requirement of replacing/repairing of the lifts in NSEZ are as under:-

S. No.	Description	Amount (in Rs)	5 year maintenance charges after 1 year	Observations made by Zone Authorities
1.	SDF G Block Goods Lift	19,52,651	3,99,600	Possibility for repair may be explored.
2.	SDF J Block Goods Lift	19,52,651	3,99,600	Goods lifts may be replaced.
3.	SDF J Block Passenger Lift	13,34,760	5,43,600	Passenger lift may be repaired.
4.	Trading Block Goods Lift	19,52,651	3,99,600	No need to repair/replace goods lift.
Total		71,92,713	17,42,400	

4.6 M/s. NBCC (India) Ltd. vide its letter dated 13.03.2021 informed that the existing lift are not repairable and NBCC will not provide any Guarantee/Warranty on such repaired lifts, as these lifts are very old and original parts of these lifts are not available in the market. Hence,

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NBCC proposed to replace the existing lifts with the new one. The estimate submitted by NBCC for replacement of Goods & Passenger lifts installed at SDF F,G,H,I,J,K & Trading Block is same as the previous one.

4.7 It was placed before Authority in its meeting held on 23.03.2021. The Authority discussed the matter in details. The representative of M/s WAPCOS Ltd. informed that they proposed to use ECE, Birla Group lifts in which 80% indigenous parts and rest 20% overseas parts like motherboard/cards etc. will be used in the installation of the new lift. After due deliberations, Authority directed to representative of M/s WAPCOS Ltd. to get the quotations (including % of indigenous and overseas parts) from other brands which are manufactured in India and submit the same. Accordingly, the decision of NSEZ Authority was conveyed to M/s. WAPCOS Ltd. vide this office letter dated 08.04.2021.

4.8 M/s. WAPCOS Ltd. vide its letter dated 16.04.2021 submitted the cost wise details for the installation of new lifts from the various standard Lift manufacturer companies. Details are given below:-

S.No.	Manufacturing Company	Type of lift	Amount (Rs in lakh)	Remarks
1.	Schindler India Pvt. Ltd.	Goods Lift	4166703.98 + GST@ 18%	60% Indian make material use
		Passenger Lift	1753486.37 + GST@ 18%	
2.	Johnson Lifts Pvt. Ltd.	Goods Lift	2700000 + GST@ 18%	89% Indian make material use
		Passenger Lift	1400000 + GST@ 18%	
3.	ThyssenKrupp Elevator	Goods Lift	26.00000 + GST@ 18%	50% Indian make material use
		Passenger Lift	1350000 + GST@ 18%	
4.	Otis Elevator	Goods Lift	2730000 + GST@ 18%	50% Indian make material use
		Passenger Lift	1320000 + GST@ 18%	

4.9 It was placed before NSEZ Authority in its meeting held on 15.06.2021 for consideration. After due deliberations, Authority decided to replace the 04 nos. lifts (03 goods lifts in SDF H, K, J Block and 01 passenger lift in SDF Trading Block) make of ThyssenKrupp Elevator/ Otis Elevator with maintenance of said lifts for 1+4 years (1 year warranty and 4 years maintenance). The Authority also decided to ask the consolidated estimate from M/s. WAPCOS Ltd. for replacement 04 nos. lifts (03 goods lifts and 01 passenger lift) make of ThyssenKrupp Elevator/ Otis Elevator with maintenance of said lifts for 1+4 years (1 year warranty and 4 years maintenance) and repairing of 08 nos. lifts (03 goods lifts in SDF F, G & I Block and 05 passenger lifts in SDF F, G, H, I & J). Accordingly, the decision of NSEZ Authority was conveyed to M/s. WAPCOS Ltd. vide this office letter dated 07.07.2021.

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4.10 M/s. WAPCOS Ltd. vide its letter dated 30.07.2021 has submitted the estimate of Rs.1,63,14,987/- including WAPCOS charges @5.70% for replacement of Goods & Passenger lifts in SDF Block H, J, K & Trading Block and repairing of Goods & Passenger lifts in SDF F,G,H,I & J Blocks before NSEZ Authority. Details of the estimate are as under:-

S. No.	Description	Amount
1.	Installation of new Goods & Passenger lifts in SDF Block H, J, K & Trading Block	1,20,59,202.00
2.	Repairable parts for Goods & Passenger lifts in SDF Block F, G, H, I & J at NSEZ	33,75,980.00
3.	Sub total	1,54,35,182.00
4.	WAPCOS charges @ 5.70%	8,79,805.00
	TOTAL	1,63,14,987.00

4.11 In view of above, the estimate of Rs.1,63,14,987/- for replacement of Goods & Passenger lifts in SDF Block H, J, K & Trading Block and repairing of Goods & Passenger lifts in SDF F, G, H, I & J Blocks before NSEZ Authority was placed before Authority for examination and consideration.

निर्णय:- The Authority discussed the matter in detail. The Authority noted that M/s WAPCOS Ltd. has quoted their service charges @3.48% recently. The Authority after due deliberation, approved the estimate of Rs.1,59,72,326/-(Rs.1,54,35,182/- + Rs.5,37,144/- submitted by WAPCOS Ltd. (including service charges of Wapcos @3.48%) for replacement of Goods lifts in SDF Block H, J, K and Passenger lift in Trading Block with maintenance of said lifts for 1+4 years (1 year warranty and 4 years maintenance); and repairing of Goods lifts in SDF Block F, G,I and Passenger lift in SDF Blocks F,G,H,I,J, NSEZ of ThyssenKrupp Elevator/Otis Elevator make .

5. Engagement of additional PSUs for Infrastructure work at Noida SEZ, Noida.

5.1 It was informed to the Authority that Authority in its meeting held on 16.02.2021 was informed that Noida SEZ has engaged NBCC & NPCC for the purpose of development work in Noida SEZ. Further, M/s WAPCOS Limited has also been engaged for various day to day activities of operation & maintenance of the zone. Of late, it has been observed that when the number of development work is more, execution of work by the two agencies, i.e. NBCC & NPCC, take more time than expected in view of non-availability of dedicated supervisory staff at each site. This delay sometimes defeats the very purpose of the work for which it was to be undertaken.

5.2 In view of this Authority felt that Noida SEZ should engage more PSUs for Infrastructure

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work, which will not only result in healthy competition among the PSUs to complete the work within the stipulated time frame, but also monitoring of the work may also be done effectively.

5.3 The matter was placed before the Authority in its meeting held on 16.02.2021 to take a view and to deliberate how additional PSUs can be hired.

5.4 The Authority discussed the matter in detail. The Authority after due deliberations decided that expression of interest may be invited in compliance with relevant GFR provisions from Central PSUs like EIL, MECON etc. for Infrastructure work at Noida SEZ, Noida. Accordingly vide this office letters dated 24.06.2021, Expression of Interest (EOI) from following Central PSUs for infrastructure work at Noida SEZ was invited:-

1. Engineers of India Ltd.
2. MECON Limited.
3. WAPCOS Limited.
4. NBCC India Ltd.
5. NPCC Ltd.

5.5 This office has received Expression of Interest (EOI) for infrastructure work at Noida SEZ from following CPSUs. Details are as under:-

S. No.	Details of CPSUs	Service Charge/ PMC	Existing Service Charge/PMC
1.	NBCC (India) Ltd, incorporated in 1960, a "Navratna" blue-chip enterprise under Ministry of Housing and Urban Affairs (MoHUA), Govt. of India,	07%	9%
2.	National Projects Construction Corporation Ltd., Miniratna, A Govt. of India Enterprise	5.75%	5.75%
3.	WAPCOS Ltd., Mini-Ratna-I and ISO 9001:2015 accredited Public Section Enterprise under Ministry of Jal Shakti.	3.48%	5.70%

5.6 In view of the above, the matter was placed before NSEZ Authority for further deliberation & direction.

निर्णय:- The Authority discussed the matter in detail. The Authority noted that M/s WAPCOS Ltd. quoted lowest service charge i.e. 3.48% as compared to NBCC (India) Ltd. and NPCC Ltd. The Authority deferred the matter for further discussions in the matter with the directions

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that it will first review the performance of existing works awarded to M/s WAPCOS Ltd. and then decide further on the proposal. The Authority also directed that till a final decision in this matter is taken, all future work from any of the aforesaid PSUs should be awarded on the revised service charges/PMC offered by them.

6. फर्म के नाम/संविधान में बदलाव के कारण मैसर्स शिमेर इंटरनेशनल (अब मैसर्स कसिया कोचर एलएलपी) पर आवंटन शुल्क लगाने के सम्बन्ध में।

6.1 It was informed to the Authority that the Authority in its meeting held on 20.11.2020 informed that the proposal of M/s. Shimmer International, a unit in NSEZ at SDF No. H-06(B) for change of name/constitution of the firm was considered by the Approval Committee in its meeting held on 21.09.2020.

6.2 Ms. Nidhi Khullar, Proprietress of M/s Shimmer International informed the Approval Committee that they are changing the constitution of the unit from proprietorship to LLP by way of acquisition of unit by newly formed entity i.e. Kassia Couture LLP.

6.3 The Approval Committee observed that the present request of the unit for change in constitution is tantamount to change in ownership and the applicability of transfer charges shall be first examined by the Estate Management Division.

6.4 The Approval Committee, unanimously took note of change of name/constitution of unit from "M/s. Shimmer International (a proprietorship firm of Ms. Nidhi Khullar)" to "M/s. Kassia Couture LLP (LLP firm with Ms. Nidhi Khullar and Mr. Pramod Vijay Khullar as partners)" in terms of Instruction No. 89 dated 17.05.2018 read with Instruction No. 90 dated 03.08.2018 subject to payment of transfer charges, if applicable.

6.5 Accordingly, change in the name/constitution of firm consisting of following partners has been taken note of in this office records vide this office letter dated 02.11.2020 issued from Project Section, NSEZ:-

Previous Promoter (M/s. Shimmer International)	Present Partners and their Profit & Loss sharing ratio in M/s Kassia Couture LLP.
Ms. Nidhi Khullar (Proprietress)	1. Ms. Nidhi Khullar – 60% 2. Mr. P.V. Khullar – 40%

6.6 As per decision taken by NSEZ Authority in its meeting held on 04.09.2012, "In case of company/partnership, even if the LOA is same, no transfer charges shall be levied if there is change/transfer of equity up to 50%, but transfer charges shall be levied if more than 50% share/promoters/directors/partners are changed. In case of proprietary concerns, if there is change of hands, transfer charges shall be levied. In case there is change in name only with

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no changes in constitution and ownership, no transfer charges shall be levied."

6.7 Proposal and decision taken by NSEZ Authority in its meeting held on 29.06.2015 regarding levy of allotment charges is as under:

"In case of plots, we are charging transfer charges if more than 50% shareholding exchange it was proposed to adopt same analogy in the case of SDF. The Authority approved the proposal."

6.8 Keeping in view the above observation of UAC & decision of NSEZ Authority, it appears that allotment fees of Rs.5,50,515/-@Rs.1750/- per sq. mtrs in respect of SDF No. H-06(B), NSEZ, Noida is applicable as M/s Kassia Couture LLP is new entity.

6.9 Ms. Nidhi Khullar, Partner, M/s Kassia Couture LLP vide letter dated 10.11.2020 has informed that she had applied the change of name in her proprietorship company M/s Shimmer International to a Partnership company there by retaining majority share with herself. Now, as per the company law to convert a proprietorship company to a partnership company, she have to dissolve the proprietorship company firm and then change it into to a new partnership company either with the same name or any other name. She choose to make it a partnership LLP company but she could not get the same name of Shimmer into LLP company as the same has been taken over by somebody else. Therefore, she switched it to M/s Kassia Couture LLP and retaining the majority share in her name. She further informed that there is no change of promotors in this case and any demand of charges is illegal and without any logic. It simply means that they cannot change any proprietorship company into a partnership company by retaining the majority share with the proprietor itself and their proposal was also approved by the Approval Committee in its meeting held on 21.09.2020. She has requested to provide the clarification in this regard by mentioning the concerned rules and notification in this regard.

6.10 In view of above, proposal was placed before NSEZ Authority in its meeting held on 20.11.2020 to take a view on imposition of Allotment Fee of Rs.5,50,515/-@1750/- per sq. mtrs as per observation of UAC & decision of NSEZ Authority.

6.11 The Authority discussed the matter in detail. The Authority after due deliberations, deferred the matter for next meeting and directed Sh. Rajeev Sharma, FCA, M/s Rajeev Sharma & Associates to submit his opinion in the matter. The Authority also directed the Estate Division to check with other SEZ Authorities about the applicable transfer charges/allotment fees in such cases.

6.12 Accordingly, vide this office letter dated 27.01.2021, Chairman & CEO of other 06 SEZ Authorities were requested to submit their inputs/comments about applicability of

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transfer charges/allotment fee in respect of change of name/constitution of firm and the practice being adopted there and vide this office letter dated 27.01.2021, M/s Rajeev Sharma & Associates was requested to expedite their opinion in the matter. Till date they have not submitted same.

6.13 This office has received inputs/comments from KASEZ, VSEZ and CSEZ Authority which reproduced as under-

KASEZ Authority- "As per practice of this zone/Authority, if there is major change in share (more than 50%) in the partners/Directors, current lease rent fixed by the KASEZ Authority is charged and no transfer fees is being charged. However, such transfers are approved by the Unit Approval Committee in terms of Instruction No.89 dated 17.05.2018. In case of transfer under Rule 74A of SEZ Rules, 2006, transfer fee equivalent to Annual advance rent is charged."

VSEZ Authority- "VSEZ Authority is not charging any transfer charges/allotment fee for change of name/constitution of firm."

CSEZ Authority- "1. The lease rent should be cleared by the existing unit on date of transfer of leased property.

2. The unit shall pay the present lease rent to CSEZA i.e. revised annual lease rent in advance.
3. The unit shall pay transfer fee equivalent to 110% of the revised annual lease rent.
4. A fresh lease deed for the balance period should be executed on the basis of change of name of the company.
5. Necessary amendments have to be carried out in the LOA.
6. An undertaking should be submitted by the unit to take over the assets and liability of the transferring unit.
7. New project implications should be submitted by the unit to place before the UAC meeting."

6.14 It is clear that there are no uniform system available in other SEZ Authority (KASEZ, VSEZ & CSEZ Authority) in respect of change of name/constitution of firm.

6.15 It is also not clear from the decision of NSEZA as mentioned in para 6.6 above as to whether transfer charges shall be levied on more than 50% changes in existing shareholders/promoters/directors/partners or addition of more than 50% of new shareholders/promoters/directors/partners.

6.16 The Rule 6(1)(i) & (v) of Authority Rules, 2009 are reproduced as under:-

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"The Authority shall, -

(i) take all necessary measures for efficient management of the Zone and develop it as a financially viable organisation.

(v) have powers to raise resources in a manner consistent with provisions of the SEZ Act and Rules framed thereunder."

6.17 Further provisions of section 34 of the SEZ Act, 2005 are reproduced as under:-

"Functions of Authority

(1) Subject to the provisions of this Act, it shall be the duty of each Authority to undertake such measures as it thinks fit for the development, operation and management of the Special Economic Zone for which it is constituted.

(2) Without prejudice to the generality of the provisions of sub-section (1), the measures referred to therein may provide for -

(a) the development of infrastructure in the Special Economic Zone;

(b) promoting exports from the Special Economic Zone;

(c) reviewing the functioning and performance of the Special Economic Zone;

(d) levy user or service charges or fees or rent for the use of properties belonging to the Authority;

(e) performing such other functions as may be prescribed."

6.18 In view of above, the matter was placed before NSEZ Authority for appropriate decision in this regard.

निर्णय:- The Authority discussed the matter in detail. The Authority after due deliberations, decided not to impose Allotment Fee of Rs.5,50,515/-@1750/- per sq. mtrs on M/s Kassia Couture LLP keeping in view that the proprietress still holds 60% stake in changed entity, and also slightly amended the decision taken by NSEZ Authority in its meeting held on 04.09.2012 as under:-

"In case of more than 50% change in stake/shareholding/ownership, at one go or staggered in a block period, amongst the promoters of a unit, including by way of change of constitution of the entity, even if LOA remains the same, transfer charges/allotment fee shall be levied as per the rates decided by NSEZ Authority."

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7. मैसर्स वन टच सल्यूशन्स इंडिया प्राइवेट लिमिटेड के निदेशकों में बदलाव के कारण ट्रांसफर चार्जज लगाने के सम्बन्ध में।

7.1 It was informed to the Authority that that NSEZ Authority in its meeting held on 20.11.2020 informed that the proposal of M/s. One Touch Solutions (India) Pvt. Ltd., for change in directors of the company was placed before the Approval Committee in its meeting held on 09.01.2020. The Approval Committee, after due deliberations, took note of change in directors of the unit.

7.2 Accordingly, change in directors consisting of following directors of the company w.e.f. 26.02.2019 has been taken on records:

Directors before change	Directors after change
1. Mr. Bharat Surana 2. Mr. Madhu Surana	1. Mr. Nortanmal Nahta 2. Mrs. Bimla Nahta

7.3 It is mentioned that there is no change in shareholding pattern of the company due to change in directors. Shareholding pattern of the company prior to and after change in directors are as under:

Name of shareholder	Shareholding percentage before change	Shareholding percentage after change
i) Mr. Bharat Surana	25.67%	25.67%
ii) Mrs. Kavita Parikh	33.33%	33.33%
iii) Mrs. Madhu Surana	7.66%	7.66%
iv) Mr. Dharmesh Shah	33.33%	33.33%
Change in shareholding pattern	0%	

7.4 As per NSEZ Authority in its meeting held on 04.09.2012, "In case of company partnership, even if the LOA is same, no transfer charges shall be levied if there is change/transfer of equity up to 50%, but transfer charges shall be levied if more than 50% share/promoters/directors/partners are changed. In case of proprietary concerns, if there are changes of hands, transfer charges shall be levied. In case there is change in name only with no changes in constitution and ownership, no transfer charges shall be levied."

7.5 In this case, shareholding of the company has not been changed but all the directors of the company have been changed. Hence, transfer charges are applicable as per NSEZ Authority decision mentioned in para 4 above. In this regard, comments from M/s. Rajeev Sharma & Associates, Noida have been obtained.

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7.6 M/s. Rajeev Sharma & Associates, Noida submitted their comments regarding levy of transfer charges due to change of directors. They have opined that:-

1. Since there is more than 50% change in directors, the transfer charges shall be levied.
2. However, since the last line of the said decision stipulates that where there is no change in ownership and constitution, transfer charges shall not be levied.

7.7 Therefore, transfer charges may not be levied by the Competent Authority. However, it appears that suitable amendments to the said decision of NSEZ Authority held on 04/09/2012 with respect to levy of transfer charges need to be done so as to remove any conflicts in future.

7.8 Above facts were placed before Authority in its meeting held on 20.11.2020 to take a view in the matter and necessary decision. The Authority discussed the matter in detail. The Authority after due deliberations, deferred the matter for next meeting and directed Sh. Rajeev Sharma, FCA, M/s Rajeev Sharma & Associates to examine the matter in detail and to submit his opinion on the matter. The Authority also directed the Estate Division to check with other SEZ Authorities about the applicable transfer charges/allotment fees in such cases. Meanwhile the working of the unit would not be allowed to hamper merely on the ground of non-payment of transfer charges.

7.9 Accordingly, vide this office letter dated 25.01.2021, Chairman & CEO of other 06 SEZ Authorities were requested to submit their inputs/comments about applicability of transfer charges/allotment fee in respect of 100% change in directors of the company and the practice being adopted there and vide this office letter dated 25.01.2021(F/B), M/s Rajeev Sharma & Associates was requested to expedite their opinion in the matter. Till date they have not submitted same.

7.10 This office has received inputs/comments from KASEZ, VSEZ and CSEZ Authority which reproduced as under-

KASEZ Authority- "As per practice of this zone/Authority, if there is major change in share (more than 50%) in the partners/Directors, current lease rent fixed by the KASEZ Authority is charged and no transfer fees is being charged. However, such transfers are approved by the Unit Approval Committee in terms of Instruction No.89 dated 17.05.2018. In case of transfer under Rule 74A of SEZ Rules, 2006, transfer fee equivalent to Annual advance rent is charged. "

VSEZ Authority- "VSEZ Authority is not charging any transfer charges/allotment fee for

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100% change in directors of the company."

CSEZ Authority-"their office has not collecting any transfer charges/allotment fee in respect of change of directors of the company."

7.11 From the above, it is clear that there are no uniformity amongst the SEZ Authorities in respect of 100% change in directors.

7.12 Further, it is not cleared from the decision of NSEZA as mentioned in para 7.4 above that whether transfer charges shall be levied on more than 50% changes in existing shares/promoters/directors/partners or addition of more than 50% of new shares/promoters/directors/partners.

7.13 The Rule 6(1)(i) & (v) of Authority Rules, 2009 are reproduced as under:-

"The Authority shall, -

(i) take all necessary measures for efficient management of the Zone and develop it as a financially viable organisation,

(v) have powers to raise resources in a manner consistent with provisions of the SEZ Act and Rules framed thereunder."

7.14 Further provisions of section 34 of the SEZ Act, 2005 are reproduced as under:-

"Functions of Authority

(1) Subject to the provisions of this Act, it shall be the duty of each Authority to undertake such measures as it thinks fit for the development, operation and management of the Special Economic Zone for which it is constituted.

(2) Without prejudice to the generality of the provisions of sub-section (1), the measures referred to therein may provide for -

(a) the development of infrastructure in the Special Economic Zone;

(b) promoting exports from the Special Economic Zone;

(c) reviewing the functioning and performance of the Special Economic Zone;

(d) levy user or service charges or fees or rent for the use of properties belonging to the Authority;

(e) performing such other functions as may be prescribed."

7.15 In view of above, matter was placed before NSEZ Authority for appropriate decision in

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this regard.

निर्णय:- The Authority discussed the matter in detail and after due deliberations, decided that no transfer charges shall be levied on M/s One Touch Solutions (India) Pvt. Ltd. keeping in view that change of directors is a very common phenomenon and further amendment in the decision on the subject as given in Agenda item No. 6 above.

8. सर्विस सेंटर की छत पर स्थापित सोलर सिस्टम के पुनसंचालन के सम्बन्ध में।

8.1 It was informed to the Authority that the Authority in its meeting held on 26.06.2019, directed Estate Management Division to prepare tender documents for e-tendering in accordance with the guidelines of CVC. It was also directed to consult the officers of Uttar Pradesh Power Corporation Ltd. for grid connectivity before e-tendering.

8.2 Accordingly, the Executive Engineer of Uttar Pradesh Power Corporation Ltd. vide this office letter dated 12.07.2019 and reminder letters 16.10.2019, 28.01.2020 & 06.08.2021 has requested to let this office know as to what procedure/formalities to be adopted/followed for on-grid connectivity of 100KWp Solar Power Plant installed at roof top of Service Centre building, NSEZ and what are the rates for solar energy to be provided to grid.

8.3 The Executive Engineer of Uttar Pradesh Power Corporation Ltd. vide its letter dated 13.08.2021 has submitted copy of RSPV Regulation, 2019 dated 04.01.2019 alongwith Annexure-I, II & III(A). UPPCL has mentioned that rooftop solar may be connected with Grid as per point No. 2(k) of the said Regulations. Regulation No.2(k) is as follows:

"Eligible consumer, for Net Metering Scheme means the consumers of a Licensee under agriculture (LMV-5) category or domestic consumers under LMV-1 category. While under Gross Metering Scheme means a consumer of electricity in the area of supply of the Distribution Licensee, who intends to set up a grid connected rooftop Solar PV system in the consumer's premises which can be self-owned or third party owned, with an intent to sell the entire electricity to the distribution licensee at the rate prescribed by the Commission."

8.4 Further with reference to this office letter dated 06.08.2021, M/s WAPCOS Ltd. vide its letter dated 25.08.2021 has informed that a site inspection was carried out on 07.08.2021 along with NSEZ official to understand the exact scope of work. It was found 80% of solar plate is not working properly and inverter has been damaged also. They have submitted the estimated cost of Rs.54,36,151/- for the same. Details of estimate are as under:-

S. No.	Description	Amount (in Rs.)	Remarks
1.	Repair work of 100 KW Solar Panel at Service Centre, NSEZ	51,43,000.00	Rates based on quotation.

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2.	WAPCOS PMC Charges@5.70%	2,93,151.00	
3.	Total(1+2)	54,36,151.00	

8.5.1 It was also informed to Authority that earlier the work of re-operationalization of rooftop solar system was awarded to PEC Ltd. @Rs.18,50,000/- on 23.04.2018. However due to financial and manpower problems, PEC Ltd. could not carry out the work. Later the NSEZA had in its meeting held on 14.01.2019 decided to award the work for re-operationalization of rooftop solar system to NPCC Ltd. in terms of Rule 133(3) of GFR. NPCC had submitted an estimate of Rs.2725226.09(including contingency @3% and PMC Charges @5.75% but excluding labour cess). Another private player namely AN Electromech referred by Mr. Puneet Kapoor, ex-Member of NSEZA (from Trade) has also submitted its estimate of Rs.2988583.60(off grid) and Rs.778043.60(on grid).

8.5.2 The estimates were examined by a committee headed by JDC. The committee observed that estimates submitted by NPCC Ltd. were on higher side as compared with other two. The committee recommended invitation of open e-tender for the work. The recommendations of the Committee were then considered by the NSEZA in its meeting held on 26.06.2019. The Authority agreed with the recommendation and directed to prepare e-tendering documents as per CVC guidelines. The Authority also directed to consult uPPCL for grid connectivity before e-tendering. Accordingly matter was being taken up with UPPCL which has now given some inputs as mentioned in para 8.3 above.

8.6 The Authority was further informed that as regards estimates submitted now by WAPCOS the same appear to be on very much higher side. WAPCOS has mentioned repair of Solar panels in its covering letter but letter of some third party attached with the WAPCOS letter mentions replacement.

8.7 In view of above, the matter was placed before NSEZ Authority to take a view in this regard.

निर्णय:- The Authority discussed the matter of re-operationalization of solar system at rooftop of service centre, NSEZ building, in detail. The Authority after due deliberations, directed representatives of M/s WAPCOS Ltd. to submit separate estimates for (i) bringing the solar system in operational condition with the existing solar plates/panels with necessary repairs/replacement, if at all required; (ii) re-operationalization of 100 KW solar system by replacing the existing panels with completely new panels of latest technology. Keeping in view that the work of re-operationalization of solar system on rooftop has to be done on priority, the Authority empowered its Chairman for giving financial sanction with regard to above work on file in case expenditure for installation of new solar panel of 100 KW with latest technology goes beyond Rs. 50.00 lakh.

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9. एसडीएफ डी. ई. के एवं ट्रेडिंग ब्लॉक, एन०एस०ई०जेड० के नवीनीकरण हेतु प्राक्कलन प्रस्तुत करने के सम्बन्ध में।

9.1 It was informed to the Authority that M/s. NBCC (India) Ltd. was requested vide this office letters dated 18.09.2019, 18.10.2019 & 08.11.2019 to submit the scope of work and estimate for following works:-

1. Water proofing of SDF 'K' Block.
2. Additional work of water proofing (brick coba) on 2500 sq. mtr. roof top on E Block, NSEZ.
3. Replace the water line with CPVC line.
4. Repairing of water tank stand.
5. Replacement of damaged water tanks.
6. Repairing and painting of walls in SDF D & E Block.
7. Replacement of ACP in SDF E Block & Trading Block.

9.2 NBCC (India) Ltd., vide its letter dated 13.12.2019 submitted the provisional estimate for renovation work of SDF D, E, K & Trading Block at NSEZ, Noida for Rs.2,40,86,112/- including 3% Contingency, 2% Design & Drawing charges, & 9% NBCC Centage. The estimate was placed before the Committee in its meeting held on 05.03.2020 to examine and recommend suitably. The Committee discussed the estimate in detail and after due deliberations recommended to place the estimate before NSEZ Authority in its next meeting for approval. Accordingly, the recommendations of Committee were placed before Authority in its meeting held on 22.07.2020 for approval.

9.3 The Authority in its meeting held on 22.07.2020 deferred the proposal of renovation work of SDF 'E' Block & Trading Block, SDF 'D' Block and SDF 'K' Block at NSEZ, Noida. The Authority directed to elaborate all details in the agenda and place it in next meeting along with need and urgency of the proposed work.

9.4 Meanwhile, the above SDF blocks were visited by Zone Authorities on 17.11.2020 to see the condition of SDFs and broadly understand the scope of work. It was observed that in these SDF Blocks some portions of roof require urgent water proofing, water pipes are rusted and need replacement, false ceilings are broken and need repair, plaster are peeled and shafts are in dilapidated conditions. These require immediate repair/maintenance so as to avoid any causality.

9.5 Accordingly, full facts in the matter were placed before Authority in its meeting held on 20.11.2020 for consideration and decision. The Authority discussed the matter in detail and

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deferred the matter for its next meeting with the direction to M/s NBCC to give building wise estimates excluding Trading Block for the works to be essentially done, including the shaft areas wherever it is in dilapidated condition. NBCC was also directed to specifically include costing for dismantling of the false ceiling in respective Blocks, which have been proposed for renovation as there is no need of false ceiling in common area of SDF. The decision of NSEZ Authority was conveyed to NBCC vide this office letter dated 15.01.2021.

9.6 M/s. NBCC (India) Ltd. vide its letter No. NBCC/ZH/NCR/DGM/2021/15 dated 05.02.2021 submitted the revised provisional estimate for renovation work of SDF D, E, K & Trading Block at NSEZ, Noida for Rs.4,47,16,340/- including 3% Contingency, 2% Design & Drawing charges, & 9% NBCC Charges. The revised estimate of Rs.4,47,16,340/- was placed before NSEZ Authority in its meeting held on 23.03.2021 for further examination and consideration. The Authority after due deliberation decided to defer the proposal for next meeting. The matter was again placed before NSEZ Authority in its meeting held on 15.06.2021 for further examination and consideration.

9.7 The Authority discussed the matter in details. The members of Authority felt that the estimate submitted by M/s. NBCC India Ltd. was on higher side. The Authority after due deliberation decided to constitute a Committee comprising Sh. Nitin Gupta, Deputy Development Commissioner, NSEZ, Sh. Amit Kumar Gupta, Deputy Commissioner (Customs), NSEZ and trade members. The Committee will inspect the SDF D, E and Trading Block physically and explore the required scope of work for renovation. The committee will also examine and finalize the required scope of work for renovation of SDF 'K' Block as construction of K Block was completed during the year 2007 and renovated on June, 2017. After finalization of scope of work by Committee, estimate will be asked from M/s. NBCC India Ltd., NPCC Ltd. and WAPCOS Ltd.

9.8 Accordingly, the committee physically inspected all the locations on 15.07.2021 and identified the following scope of work for each block towards repair/renovation and recommended to place the same before NSEZ Authority for consideration:-

SDF E-1 Block:-

- Repair of plaster and putty and paint work in Common area.
- Replacement of broken windows Glasses.
- Fixing/repair and painting of M.S Door in Electrical Panel Rooms and roof top.
- Painting of Staircase railing.
- Water proofing in Terrace (Block-1 Area)

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- Damaged cast iron pipes are to be replaced with CPVC Pipes.
- Repair of broken stones in staircases.
- Repair of broken Switch Boards.
- Repair of False Ceiling.
- Water tank slab to be Demolished and tanks to be shifted on roof top
- Repair of broken ACP Panel.
- Water proofing work under terrace tank.
- Installation of Terrace tank 40,000 liter capacity (8 tanks of 5000 liter capacity each).
- Repair of shaft area.
- Replacement of water line of roof top.

SDF E-2 Block:-

- Repair of plaster and putty and paint work in Common area.
- Replacement of broken windows glasses.
- Fixing/repair and painting of M.S. Door in Electrical Panel Rooms and roof top.
- Painting of Staircase railing.
- Water proofing in Terrace (Block-1 Area)
- Damaged cast iron pipes are to be replaced with CPVC Pipes.
- Repair of broken stones in staircases.
- Repair of broken Switch Boards.
- Repair of False Ceiling.
- Water tank slab to be Demolished and tanks to be shifted on roof top
- Repair of broken ACP Panel.
- Water proofing work under terrace tank.
- Installation of Terrace tank 40,000 liter capacity (8 tanks of 5000 liter capacity each).
- Repair of shaft area
- Replacement of water line of roof top

SDF D BLOCK

- Repair of plaster and putty and paint work in Common area.
- Replacement of broken windows Glasses.
- Fixing/repair and painting of M.S Door in Electrical Panel Rooms and roof top.
- Painting of Staircase railing.
- Water proofing in Terrace (Block-1 Area)
- Damaged cast iron pipes are to be replaced with CPVC Pipes.
- Repair of broken stones in staircases.
- Repair of broken Switch Boards.

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- Repair of False Ceiling.
- Water proofing work under terrace tank.
- Water proofing work in Lift Pit.
- Repair of one Aluminium window in common area.
- Repair of shaft area
- Replacement of water line of roof top

SDF K BLOCK

- Repair of plaster and putty and paint work in Common area.
- Replacement of broken windows Glasses.
- Fixing/repair/replacement and painting of M.S Door in at roof top.
- Painting of Staircase railing.
- Water proofing in Terrace.
- Damaged cast iron pipes are to be replaced with CPVC Pipes.
- Flooring work in lift lobby area.
- Repair of broken Switch Boards.

TRADING BLOCK

- Repair of plaster and putty and paint work in Common area.
- Replacement of broken windows Glasses.
- Fixing/repair and painting of M.S Door in Electrical Panel Rooms and roof top.
- Painting of Staircase railing.
- Water proofing in Terrace (Block-1 Area)
- Repair of broken ACP Panel
- Damaged cast iron pipes are to be replaced with CPVC Pipes.
- Repair of broken stones in staircases.
- Repair of broken Switch Boards.
- Repair of rain water pipe.

9.9 The recommendations regarding above scope of work identified by the Committee were placed before NSEZ Authority for further examination and approval.

निर्णय:- The Authority discussed the matter in detail. The Authority after due deliberations, approved the scope of work as identified by the Committee and directed to ask estimates for the same from M/s NBCC (India) Ltd., M/s NPCC Ltd. and M/s WAPCOS Ltd.

10. ग्राम भूडा के सरकारी स्कूल में खेल सुविधाओं के लिए अनुदान के सम्बन्ध में।

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10.1 It was informed to the Authority that Competent Authority has decided on file to place a proposal before the NSEZ Authority regarding providing infrastructure support to the Government School at Village Bhuda near NSEZ, for further deliberation/decision.

10.2 Accordingly, proposal was placed before the NSEZ Authority for discussion and appropriate decision in this matter.

निर्णय:- The Authority observed that Ministry has directed the Authority to carry out plantation and cleanliness drive in zone as well as in nearby hospital or school. . the Authority has also noted that funds amounting to Rs.1.65 crores has been earmarked towards Swacchta Action Plan for the year 2021-22. The Authority decided to carry out work related to swachhta/renovation and providing infrastructure support to the school and earmarked a fund of Rs.2.00 lakh for the purpose during the year 2021-22. The Authority also advised to take NSEZ Entrepreneurs Association onboard to provide support the school in terms of dustbins, cleaning material, fans etc. through CSR funds of the Units.

11. एन०एस०ई०जेड० इकाईयों के लिए कल्याण एवं मनोरंजन केंद्र के सम्बन्ध में |

11.1 It was informed to the Authority that Competent Authority has decided on file to place a proposal before the NSEZ Authority regarding creation of Wellness and Recreation Centre in NSEZ for NSEZ unit, for further deliberation/decision.

11.2 Accordingly, proposal was placed before NSEZ Authority for discussion and appropriate decision in this matter.

निर्णय:- The Authority discussed the matter in detail. The Authority after due deliberations, decided to create a Wellness and Recreation Centre in NSEZ for the NSEZ unit. The Authority proposed that facilities of Kitchen, Dining cum conference hall, appropriate outdoor and indoor sports and Gym shall be in said Wellness and Recreation Centre. In this connection, a meeting with NSEZ Entrepreneurs Association may be scheduled for further discussion and finalization of the same.

12. मैसर्स एनपीसीसी लिमिटेड द्वारा की जा रही परियोजनाओं की समीक्षा |

Progress report in respect of ongoing projects awarded to NPCC was placed before the Authority. The Authority reviewed the projects one by one and took note of progress made. M/s NPCC Ltd. requested to grant extension of time up to 30.09.2021 in respect of repairing of park No. 2, 3, 4 & 5, NSEZ. Authority agreed for extension subject to submission of written request of M/s NPCC Ltd. This will be the last extension and no further extension shall be granted.

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13. मैसर्स वापकोस लिमिटेड द्वारा दी जा रही सेवाओं के प्रदर्शन की समीक्षा

Progress report in respect of ongoing projects awarded to WAPCOS was placed before the Authority. The Authority reviewed the projects one by one and took note of progress made. M/s WAPCOS Ltd. requested to grant extension of time up to 30.09.2021 in respect of construction of Cycle track in NSEZ, Noida. Authority agreed for extension subject to submission of written request of M/s WAPCOS Ltd.

14. Transfer of building erected at Plot No. 150A, NSEZ, Noida in favour of M/s. Taurus Englobe(additional agenda).

14.1 It was informed to the Authority that liquidation proceedings were initiated in respect of M/s. ANG Industries Ltd., Plot No. 150-A & SDF No. I-11, NSEZ under the provisions of Insolvency and Bankruptcy Code, 2016 by an order passed by Hon'ble NCLT, New Delhi on 01.10.2019.

14.2 Brief facts in respect of Plot No. 150-A, NSEZ are as under:-

1. LOA No. 02/13/2005-Proj/6678 dated 11.08.2005 was issued to M/s. ANG Auto Tech Pvt. Ltd. which was valid upto 20.08.2016.
2. Plot No. 150A, NSEZ was transferred to M/s. ANG Auto Tech Pvt. Ltd. vide this office letter dated 18.08.2005 and possession was given on 15.12.2005.
3. The name of the unit changed from M/s. ANG Auto Ltd. to M/s. ANG Industries Ltd. vide letter dated 15.10.2010.
4. NOC for mortgage of building at Plot No. 150A, NSEZ was issued to M/s. ANG Industries Ltd, in favour of Yes Bank Ltd. on 17.09.2012.
5. Notice under Section 7 of P.P. Act, 1971 were issued on 08.08.2013 and 02.02.2016.
6. Order under Section 7 of P.P. Act, 1971 was issued on 11.03.2016.
7. Notice under Section 4 of P.P. Act, 1971 was issued on 01.07.2016.
8. Eviction Order under Section 5 of P.P. Act, 1971 was issued on 09.11.2016.

14.3 Brief facts in respect of SDF No. I-11, NSEZ are as under:-

1. SDF No. I-11, NSEZ was allotted to M/s. ANG Auto (P) Ltd. on 09.05.2005 and possession was given on 26.05.2005.
2. The name of the unit changed from M/s. ANG Auto Ltd. to M/s. ANG Industries Ltd. vide letter dated 15.10.2010.
3. Notice under Section 7 of Public Premises Act, 1971 was issued on 13.03.2013 & 12.09.2014.
4. Notice under Section 4 of Public Premises Act, 1971 was issued on 08.04.2013, 20.01.2015 & 01.02.2016.
5. Order under Section 5 of Public Premises Act, 1971 was issued on 09.11.2016 &

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22.12.2016.

6. The unit vide its letter dated 30.09.2016 requested this office to transfer the assets and liabilities of SDF No. I-11, NSEZ. The unit was called for personal hearing vide this office letter dated 02.12.2016 but no one appeared on behalf of the unit.
7. Recovery Certificate under Section 14 of Public Premises Act, 1971 was issued on 11.11.2016 and reminders were issued on 20.04.2017, 02.06.2017 & 11.07.2017.
8. The unit was again called for personal hearing vide e-mail dated 11.04.2017 but no one appeared on behalf of the unit.

14.4 Gist of liquidation proceedings against M/s. ANG Industries Ltd.:-

1. Sh. Ankit Kishore Sinha, Liquidator of M/s. ANG Industries Ltd. vide letter dated 22.10.2019 informed this office that liquidation has been initiated in respect of M/s. ANG Industries Ltd. under the provisions of Insolvency and Bankruptcy Code, 2016 by an order passed by Hon'ble NCLT, New Delhi on 01.10.2019.
2. The status of M/s. ANG Industries Ltd. and lease rent dues were conveyed to the liquidator vide this office letter dated 02.12.2019 and the claim for lease rent amounting to Rs.83,69,574/- (Rs.27,20,516/- in respect of Plot No. 150A, NSEZ and Rs.56,49,058/- in respect of SDF No. I-11, NSEZ) outstanding upto 31.12.2019 was also filed in the prescribed format i.e. Form C.
3. The liquidator admitted our claim of Rs.10,08,730/- in respect of Plot No. 150A, NSEZ and Rs.23,33,343/- in respect of SDF No. I-11, NSEZ pertaining to CIRP period i.e. from 01.09.2017 to 30.09.2019.
4. Our legal firm had been requested vide e-mail dated 02.03.2021 & 15.04.2021 to submit legal opinion in the matter. Legal firm vide e-mail dated 03.05.2021 informed that an amount distributed by the Ld. Liquidator is in terms of section 53 of IBC, wherein the unsecured crown debts (Govt. operational debts) are less prioritized and it might be fruitless to contest the same. Therefore, without prejudice to effect the future liabilities, NSEZ may accept the same. Accordingly, an amount of Rs.10,08,730/- against the outstanding lease rent in respect of Plot No. 150A, NSEZ was deposited in NSEZ Authority account.
5. No payment in respect of SDF No. I-11, NSEZ has been received till date. A letter dated 12.07.2021 has been issued to the liquidator to deposit the admitted claim amount in respect of SDF No. I-11, NSEZ.
6. M/s. Taurus Englobe vide letter dated 09.02.2021 informed that they are the successful bidder of the auction held by the Official Liquidator of NCLT of the property bearing No. 150A, NSEZ in the name of M/s. ANG Industries Ltd. and requested this office to

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complete the process to issue the possession letter. A letter dated 12.07.2021 has been issued to M/s. Taurus Englobe to clear the remaining lease rent dues amounting to Rs.29,58,999/- outstanding upto 30.09.2021 in respect of Plot No. 150A, NSEZ and to pay transfer charges and security deposits etc. in this office for taking over the possession of Plot No. 150A, NSEZ.

14.5 Now, M/s. Taurus Englobe vide its letter dated 18.07.2021 has submitted the point wise reply of this office letter dated 12.07.2021 and mentioned as under:-

1. That Taurus Englobe has not been provided with the original sub-lease of the property as the first allottee has misplaced the same. The unit has enclosed a copy of the sub-lease deed and a copy of missing report submitted in the Police Station, Phase-II, Noida.
2. That any previous liability of the Corporate Debtor shall be borne by the Ld. Official Liquidator and not the subsequent purchaser of the property. Further, the NSEZ Authority has filed a claim in regards to all liabilities of the Corporate Debtor with the Ld. Official Liquidator and a partial amount has already been released by the Ld. Official Liquidator in favour of the NSEZ Authority. Therefore, no outstanding dues/ charges are payable by Taurus Englobe in this regard. Further, since the Ld. Official Liquidator handed over the possession of the said assets to Taurus Englobe, vide its letter dated 08.02.2021, in accordance with the law, NSEZ Authority is requested to re-calculate the Lease Rent from the date of possession, i.e. 08.02.2021 and provide Taurus Englobe with the revised quarter rent amount to be paid in favour of NSEZ Authority.
3. That the clause relating to transfer charges has been amended/ rectified by the Ld. Official Liquidator vide its letter dated 08.07.2021. In its letter, the Ld. Official Liquidator replaced and amended the previous clause, which stated,

"Any transfer fees and incidental charges payable in relation to such grant of rights shall be borne by the purchaser"

with the new clause which says,

"Any fee and incidental charges (if any) as per auction rules (procedure) of NSEZ Authority shall be applicable on the purchaser".

Unit has further mentioned that it is patently clear from a bare perusal of the amended clause that the word "transfer fee" has been deleted. Hence, no transfer charges are required to be deposited by Taurus Englobe to gain possession of the

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Property. Therefore, it is requested that the NSEZ Authority delete the transfer charges since they are not applicable in the present matter. Without prejudice to the above, it is submitted that in order to remove any ambiguity, obviate any miscommunication in this regard, it is humbly requested that NSEZ Authority provide Taurus Englobe with a copy of its Auction rules under which such transfer charges/fees have been levied upon Taurus Englobe.

4. That Taurus Englobe is agreeable to pay the sum of INR 4,05,986/- towards security deposit. The said security amount will be released by the NSEZ authorities, along with interest thereon, at the time of vacating the plot.
5. That Taurus Englobe is agreeable to pay the sum of INR. 1,18,301/- towards advance lease rent and water charges, for the next quarter.
6. That any previous liability of the Corporate Debtor shall be borne by the Ld. Official Liquidator and not the subsequent purchaser of the property. Thus, Taurus Englobe is not required to pay the customs dues of the previous allottee, and NSEZ Authority is requested to delete the above charges since they are not applicable in the present matter. Whatever duties will be applicable if Taurus Englobe plans to take these machineries outside the SEZ, Taurus Englobe shall pay whatever the duties applicable at the time.
7. That Taurus Englobe is willing to provide the undertaking as required, within 45 days from the date of confirming their letter.
8. That Taurus Englobe is not liable for the outstanding dues of the previous allottee. Any previous liability of the Corporate Debtor shall be borne by the Ld. Official Liquidator and not the subsequent purchaser of the property.

14.6 Further, the unit has requested this office to provide the requisite documents and amend transfer charges and the lease amount payable and also requested to allow them to execute a new sub-lease deed to enable them to start their export activities.

14.7 The Authority was informed that M/s Taurus Englobe has, vide its letter dt. 09.02.2021, intimated that it purchased property at Plot No. 150-A, NSEZ in auction conducted by Ld. Liquidator appointed by Hon'ble NCLT in the matter of ANG Industries Ltd. Main issues which emerge from the above which need to be deliberated here regarding transferring the possession of above mentioned plot to the transferee, are as under:

i) **Issues pending with Liquidator**: Against the outstanding lease rent amount of Rs. 27,20,516/- intimated to the Liquidator in Form C, the Liquidator has paid Rs. 10,08,730/- only. In this regard legal opinion was sought from the Legal Retainer who vide their email dt. 03.05.2021 mentioned that the amount received from the Ld. Liquidator is in terms of section

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53 of IBC and since Govt. operational debts are less prioritised, it might be fruitless to contest the same; and therefore, without prejudice to effect the future liabilities, NSEZ may accept the same. Accordingly the said amount of Rs. 10,08,730/- received from the Liquidator has been deposited into NSEZ Authority account.

Further vide this office letter dt. 12.07.2021, the Liquidator has been requested to provide his calculation sheet of outstanding lease rent and documentary proof regarding distribution of assets in terms of Section 53 of IBC, 2016 confirming the share of NSEZA (in addition to taking up unsettled issues reg. SDF I-11 with him against which no claim amount has yet been received and the SDF is yet to be taken over by Zone Admin). However reply from the Liquidator is awaited.

ii) **Pending compliances on the part of Transferee:** To enable this office to transfer the physical possession of plot in question in favour of the transferee, this office vide letter dt. 12.07.2021 has requested the transferee to deposit original deed of plot, pay outstanding lease rentals, transfer charges, security money, one quarter lease rent/water charges, ascertain and pay Customs dues, submit undertaking reg payment of outstanding dues to UPPCL/FIs etc, if any. The transferee has however refused to pay outstanding lease rentals, transfer charges, Customs dues and submission of undertaking reg payment of outstanding dues to UPPCL/FIs etc, if any. Further the transferee has said that it is ready to pay refundable security money with the condition that at the time of vacation of plot NSEZA shall refund the same along with interest. Further the transferee has mentioned that they have already taken possession from the Liquidator and need not take separate possession from NSEZA. In this regard, as per records, the following submissions are made for taking a view in the matter:

a) **Refusal to Payment of applicable transfer charges/outstanding dues etc.:** Transferee has refused to pay outstanding lease rentals, transfer charges, Customs dues, UPPCL/FIs dues. In this regard it is mentioned that the Liquidator has given a clause in its certificate of sale dt. 08.02.2021 which says that "*Any transfer fees and incidental charges payable in relation to such grant of rights shall be borne by the purchaser*". The transferee says that this clause has been subsequently amended by Liquidator through his letter dt. 08.07.21 and now the clause says that "*Any fee and incidental charges (if any) as per auction rules (procedure) of NSEZ Authority shall be applicable on the purchaser*". Though no such letter from the Liquidator amending the clause has been received in NSEZ however still more or less the meaning of amended clause appears to be same regarding the liability to pay fees and charges. Reasons for such change in clause by

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Liquidator are not known as yet. The transferee unit has also sought a copy of auction rules levying transfer charges.

In this regard, it is mentioned that as per decision taken by NSEZ Authority in its meeting held on **05.03.2012** for transfer of land allotted to the unit in NSEZ:-

"Transfer of building including plot is to be allowed to a unit having valid LOA on payment of transfer charges at the rate of Rs.450/- per sq. mtr. in case of functional unit and Rs.800/- in case of non-functional unit or not having completion certificate."

As per the decision of NSEZ Authority taken in its meeting held on 05.03.2012, transfer charges shall be levied for transferring the plot along with the building if LOA has been obtained afresh.

NSEZ Authority in its meeting held on **03.01.2013** revised the rates of transfer charges from Rs.450/- to Rs.550/- and Rs.800/- to Rs.1000/-.

Decision taken by NSEZ Authority in its meeting held on **26.10.2015** regarding liabilities of Commercial Deptt. (VAT), Service Tax and UPPCL, if any at the time of fixation of reserve price is as under:-

"If any case comes for disposal of building etc. an undertaking/affidavit to this effect may also be taken from the unit that no dues of above agencies are pending against the SEZ unit and in case any liability, penalty is imposed and required to be paid subsequently, the unit/ promoters will have to pay the same."

In the Certificate of Sale issued by the liquidator on 08.02.2021, it has been mentioned that the sale of the schedule assets has been made on "As is where is basis", "As is what is basis", "Whatever there is basis" and "No recourse basis" Besides, it is mentioned that our legal firm had opined in the matter of M/s. Pearl Syntax (Plot No. 183, NSEZ) that the auction purchaser must have agreed to purchase the said Unit on 'as is where is' basis and therefore the liability and previous dues, if any of the said Unit should be cleared by the successful auction purchaser.

Here it is mentioned that transfer charges have been made applicable by NSEZA as per its decision taken in its meeting held on 05.03.2012 and revised to the current rates in its meeting held on 03.01.2013. Further it is mentioned that this office had clearly mentioned in its terms and conditions, including applicable transfer charges, vide this office detailed

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letter dt. 03.12.2019 written to the Liquidator before initiation of auction process by Liquidator.

b) Separate possession: It may be mentioned that plot of land has never been a part of Liquidation process and its possession/lease rights can only be given by NSEZA to the transferee for which physical possession handover/take over appears to be necessary for execution of sub-lease deed in favour of the transferee. Even the transferee in its letter dt. 09.02.2021 has requested to issue possession letter from this office. Besides in various other similar cases, physical possession have been given by NSEZA to transferee/purchasers.

c) Refund of Security money with interest: Decision to obtain security money equivalent to one year lease rent from new allottees was taken by NSEZA in its meeting on 18.06.2012 with a view to treat the security money as a guarantee in case the unit defaults in payment of rent/other dues to NSEZA during its possession of the allotted premises. There is no mention in the decision to pay interest on such security money to the unit. The security money deposited by units is refunded to the units without any interest at the time of vacation of the premises. The allotment letter issued to the unit also does not have any such mention reg. payment of interest on such refund.

14.8 In view of above, matter was placed with full facts before the NSEZ Authority for detailed deliberations and decision on the issues involved and raised by the transferee unit.

निर्णय:- The Authority discussed the matter in detail. The trade member informed that some plots after the auction by other Government Authorities have been lying unutilized in the absence of proper guidelines in the matter and this is an opportunity loss to the zone as productive economic activities to realize the objectives of the SEZ Scheme are not being carried out from such plots. It was suggested to take a concrete view in consultation with the Department so that proper economic activities may be carried out from such plots. The Authority after due deliberations, decided to refer the matter to DOC for necessary direction and authorized Development Commissioner and CEO to examine the request of the unit on file, keeping in view the need to generate economic activities through exports which would also lead to investment and employment generation.

15. जोन परिसर में रोड क्रॉसिंग पर लगे हुए लोहे के जालों को बदलने के सम्बन्ध में(additional

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agenda)

15.1 एन०एस०ई०जे० प्राधिकरण को यह सूचित किया गया कि इस कार्यालय के पत्र दिनांक 21.06.2021 के द्वारा मैसर्स वापकोस लिमिटेड को साईट का निरीक्षण कर उपरोक्त कार्य का प्राक्कलन शीघ्र इस कार्यालय में प्रस्तुत करने के लिए कहा गया था।

15.2 मैसर्स वापकोस लिमिटेड ने उनके पत्र दिनांक 01.07.2021 के द्वारा जोन परिसर में रोड क्रॉसिंग पर लगे हुए लोहे के जालों को बदलने हेतु ₹ 7,45,899/- का प्राक्कलन प्रस्तुत किया है जिसका विवरण निम्नलिखित है -

S. No.	Description	Amount (in Rs.)	Remarks
1.	Installation of new steel Jall at road crossing in NSEZ as per the requirement of site.	6,85,122.00	Rates based on DSR, 2018
2.	WAPCOS PMC Charges@5.70%	39,052.00	
3.	Total(1+2)	7,24,174.00	
4.	Contingency @ 3%	21,725.00	
5.	Grand Total(3+4)	7,45,899.00	

15.3 प्राधिकरण को यह भी सूचित किया गया कि जोन की सड़कों पर लगे लोहे के बहुत से जाल टूट/उखड़ चुके हैं जिसकी वजह से ये टूटे जाल सड़क पर चलने वाले वाहनों के लिए खतरा बन चुके हैं। इनकी शिकायतें भी विभिन्न माध्यमों से जोन प्रशासन को लगातार प्राप्त हो रही हैं। इन टूटे/उखड़े जालों को कई बार NSEZA ने उपलब्ध संसाधनों द्वारा re-fix भी कराया है लेकिन उक्त जालों की स्थिति ज्यादा खराब होने के कारण इन्हें तत्काल बदलना/मरम्मत कराना अतिआवश्यक है।

15.4 इस सम्बन्ध में यह प्रस्तुत किया गया कि NPCC ने पूर्व में अपने पत्र दिनांक 05.06.2020 के माध्यम से उक्त खराब जालों को बदलने/मरम्मत करने हेतु कुल खर्चा ₹ 7,90,796/- (₹ 7408 लेबर सेस मिलाकर) का एस्टीमेट इस कार्यालय में दिया था लेकिन इस कार्यालय द्वारा एस्टीमेट की राशि अधिक प्रतीत होने की कारण NPCC से उक्त कार्य हेतु पुनः मुआइना कर संशोधित प्राक्कलन जल्द से जल्द इस कार्यालय में प्रस्तुत करने हेतु निवेदन किया गया था। लेकिन अभी तक NPCC ने दोबारा कोई जवाब नहीं दिया है। दिनांक 05.06.2020 को NPCC से प्राप्त हुए एस्टीमेट निम्नलिखित है:

SL. No.	Description	Amount
A	Total amount of works	7,19,216.03

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B.	Contingency@3% ON C	21,576.48
C	TOTAL	7,40,792.51
D	Labour Cess @ 1% on C	7407.93
E	PMC Charges @5.75% on C	42,595.57
F	GRAND TOTAL	7,90,796.00

*NPCC has mentioned that rates are as per DSR 2018 and GST will be applicable as per Govt. rates.

15.5 अतः उक्त कार्य की तात्कालिक जरूरत को देखते हुए NPCC एवं WAPCOS से प्राप्त एस्टिमेट्स को एतद्वारा NSEZ प्राधिकरण के समक्ष विचारार्थ/निर्णय हेतु किया गया ।

निर्णय:- प्राधिकरण ने उपरोक्त मामले पर विचार विमर्श किया और कार्य की तात्कालिक जरूरत को देखते हुए, जोन परिसर में रोड़ क्रॉसिंग पर लगे हुए लोहे के जालों को बदलने हेतु WAPCOS से प्राप्त प्राक्कलन ₹ 7,45,899/- की स्वीकृति प्रदान की तथा कार्य को जल्द से जल्द करवाने का निर्देश दिया । हालांकि सेवा शुल्क/पीएमसी 3.48% होना चाहिए, जैसा कि वैपकोस ने विकास कार्यों के लिए अतिरिक्त पीएसयू को शामिल करने के प्राधिकरण के पत्र के संबंध में अपने संशोधित प्रस्ताव में दर्शाया है

16. Request to increase salary/perks of DEOs and Technical Staff in NSEZ(additional agenda).

16.1 It was informed to NSEZ Authority that M/s WAPCOS Ltd. vide this office letter dated 07.05.2019 has engaged to undertake various services required by this office at lump sum service charges of ₹ 39,40,000/- for a period of one year w.e.f. 01.07.2019. The Contract period of WAPCOS Ltd. has been extended upto 30.06.2022 on same rate, Terms & Conditions. M/s WAPCOS Ltd. vide e-mail dated 31.10.2020 has informed that M/s Vimal Enterprises has been selected via e-tender for deployment of manpower at NSEZ at a total cost of ₹.81.07,688/- for a period of 8 months i.e.01.11.2020 onwards. This office has approved ₹79,97,336/- for actual deployment of manpower for a period of 8 months i.e. 01.11.2020 onwards. Accordingly, monthly cost is ₹9,99,667/-. M/s WAPCOS Ltd. vide its letter dated 31.07.2021 has extended contract period of M/s Vimal Enterprises upto 30.06.2022.

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16.2 It was also informed to NSEZ Authority that M/s WAPCOS Ltd. vide its letter dated 27.08.2021 has informed that employees(working in NSEZ on contract basis) has requested to increase their salary as they are not getting any medical facility in the present pandemic time. In addition to that these employees have arranged work from home facilities at their own expenses during COVID-19 lockdown period. Hence, M/s Vimal Enterprises (contractor) vide letter dated 26.08.2021 requested that the salary of same may increase as per the present condition. In this connection, M/s WAPCOS Ltd. has submitted estimate cost for the same. Details of estimate are as under:-

Costing per employee(Rs.)	No. of Employees	Total amount per month	Contract Profit and overhead charges(7%) as per tender conditions	Grand total per month
5000.00	34 (31 DEOs and 03 technical staff)	170000.00	11900.00	181900.00

M/s WAPCOS Ltd. has requested to accord necessary approval to proceed for the same.

निर्णय:- The Authority discussed the matter in detail. The Authority observed that no salary increment has been given to the DEOs during the last two years and, therefore, increase in salaries and provision of medical insurance are justified demands, particularly during the difficult times of pandemic of Covid-19 when the living cost/expenses on medical facilities/transportation etc have increased substantially. The Authority after due deliberations approved increase in salaries of DEOs/technical staff with estimated cost ceiling of monthly of Rs.5000/- per DEO/Technical staff per month as submitted by M/s WAPCOS Ltd. The Authority empowered Chairman and CEO, NSEZA to take a final view on the exact cost implication on file.



(नितिन गुप्ता)

उप विकास आयुक्त



(अ. बिपिन मेनन)

अध्यक्ष एवं सीईओ

AGENDA FOR THE NEXT MEETING OF NSEZ AUTHORITY

Subject: Extension of permission for sharing of space with the original allottee-reg.

It is mentioned that NSEZ Authority was allowing sharing permission to valid LOA holders on the decision taken by Authority in its various meetings. Gist of decisions is given below:-

i. In the meeting held on 30.09.2010, Authority decided as under-

"It was noted by the Authority that Plot holders who have constructed building on the plot often request the office of CEO to allow sharing of another LOA holder to carry out operations in their premises as they have spare space. Plot/building holders charge rentals from the tenant as per their mutual understanding but do not pay to the Authority. They pay normal lease rentals as fixed for original allottee. Authority decided to charge lease rentals from the original allottee @ 1.5 times of the normal lease rent in case original allottee sub-let their premises till validity of sharing permission".

ii. In the meeting held on 03.01.2013, Authority decided as under:-

"Authority was of the view that sharing should be allowed only to the sister concern of the allottee up to the 25% of the built up space. The request of the units those are not working and want to sublet the building should not be permitted and permission granted earlier to such units be reviewed. Authority empowered CEO to take appropriate action against non-functional units and other than sister concern."

iii. In the meeting held on 30.07.2013, Authority decided as under-

"Several permissions to share the premises allotted to one LOA holder with another LOA holder have been given in the past. Many units are working on sharing basis and such permissions have been granted on year to year basis. Many cases are now coming up for renewal and as these units are working. The permission to share space cannot be denied as it would lead to forced exit. Thus a systematic phasing out is required. It was explained that the sharing permissions given in the past can be divided into three categories:-

- a. *A unit having multiple LOAs and units under the same management/group.*
- b. *The units which are functioning and have surplus space. To utilize the space optimally the permission has been given to some other valid LOA holder units to share the space.*
- c. *The units which are not functioning or are poorly performing and have rented out their space for income.*

The committee decided that in the first case, there should be no objection as this allows the expansion of business and export and is not amounting to sub-leasing and renting of the premises.

In the second category, though both the units are performing this should be phased out and the functioning sharing units be encouraged to move out to the space allotted in their name.

In the third case, such units are primarily using the space of NSEZ for rental purposes. All such cases should be reviewed and appropriate action be taken to stop the practice including denial of any further extension."

iv. In the meeting held on 23.06.2016, Authority decided as under:-

Different situations for sharing/transfer/re-allotment of SDF was explained before the Authority as per agenda. After due deliberation, NSEZ Authority, approved the following guidelines to be followed with prospective effect:-

S. No.	Situations	Decision
i.	<i>Unit has been allotted SDF(s) in the Zone to implement an LOA issued to it but has not commenced commercial activity. If such unit makes application for exit and requests for transfer of SDF allotted to it to some other unit having a valid LOA holder.</i>	<i>Such request shall not be considered and unit will have mandatorily to surrender the SDF to NSEZ Authority.</i>
ii.	<i>Unit has been allotted SDF(s) and has commenced commercial production but has now applied to exit from NSEZ and requests for transfer the SDF to its sister concern which has agreed to take over their assets/liabilities.</i>	<i>Such request shall not be considered. Unit will have to surrender the SDF to NSEZ Authority.</i>
iii.	<i>Unit was allotted more than one SDF as per its requirement at the time of setting up. The unit is working unit but due to recession or lack of requirement or other reasons, wants to transfer one/more SDF(s) to its sister concern.</i>	<i>Request may be considered but this will be treated as sharing by sister concern and may be permitted subject to payment of lease rent @125% of normal rent for shared area.</i>
iv.	<i>Sharing of the same SDF by sister concern.</i>	<i>May be permitted subject to payment of lease rent @125% of normal rent for shared area and also sharing with not more than one unit may be allowed.</i>

v. In the meeting held on 14.01.2019, Authority decided as under:-

"The Authority, after due deliberations, considering the investment made by the unit and Export performance of said unit decided to extend the validity of sharing permission for one year or acceptance of recommendation of the Committee whichever is earlier."

vi. In the meeting held on 23.12.2019, Authority decided as under:-

"The Authority, after due deliberations, considering the investment already made by the sharing units and their Export performances decided to extend the validity of sharing permission for one more year or receipt of directions from Deptt. of Commerce whichever is earlier."

vii. In the meeting held on 20.11.2020, Authority decided as under:-

“The Authority, after due deliberations, viewed that no fresh permission for sharing is allowed. However in larger public interest, considering the investment already made by the sharing units and their export performances decided to extend the validity of sharing permission for one more year i.e. upto 22.12.2021 or receipt of directions from Department of Commerce whichever is earlier to units who are already allowed such permission and shall be subject to valid LOA of main allottee as well as sharing unit. The Authority also directed to bring the above decision to the notice of Deptt. of Commerce for information and necessary directions, if any.”

2. Accordingly, the decision of NSEZ Authority was conveyed to Deptt. of Commerce vide this office letter dated 11.01.2021. However, no decision has been received from Deptt. of Commerce so far. The sharing permissions granted to units are going to expire on 22.12.2021 and requests have been received for renewal of sharing permission.

3. In view of above, it is placed before NSEZ Authority to take a view on extension of sharing permission.

विषय: बैंकों को आवंटित जगह हेतु किराये की दरें निर्धारण एवं किराये पर GST लगाने के सम्बन्ध में।

It is submitted that CAG Audit Team conducted the audit of accounts of the NSEZ Authority for the period 04/2019 to 03/2021 from 25.10.2021 to 01.11.2021. During the audit of the accounts the Audit team has raised following test audit notes in respect of lease rent recovered from banks as under:-

"Para 1: The NSEZ, recovered lease rent from State Bank, Canara Bank, Central Bank and Punjab National Bank, ICICI ATM, Union Bank of India ATM, much less rate instead of the rates prescribed in Office memorandum of Ministry of Housing and Urban Poverty Affairs, Department of Expenditure, GOI. The Proper rents may be levied and the strict compliance must be assured and intimated to the Audit."

"Para 2: The NSEZ, recovered lease rent from State Bank, Canara Bank, Central Bank and Punjab National Bank, ICICI ATM, Union Bank of India ATM is much less rate instead of the rates prescribed by the Office memorandum of Ministry of Housing and Urban Poverty affairs, Department of Expenditure, GOI, further the GST applicable has not been recovered on the rent applicable. The component of GST over the prescribed lease rent may be recovered with the lease rents. The strict compliance may be assured and intimated to the Audit."

2. In this regard, it is submitted that this office recovers the lease rent from Banks at the rate of SDF. At present this office does not recover GST over the prescribed lease rent from any allottee.

3. In view of above, matter is placed before Authority to take a view in this regard.

विषय: सुरक्षा रक्षकों हेतु अस्थाई शेड्स बनाने एवं रात्रि ड्यूटी वाले सुरक्षा रक्षकों हेतु मेडिकल किट्स के सम्बन्ध में ।

It is submitted that CAG Audit Team conducted the audit of accounts of the NSEZ Authority for the period 04/2019 to 03/2021 from 25.10.2021 to 01.11.2021. During the audit of the accounts the Audit team has raised following test audit note in respect of Social Security provided to the Security Guards as under:-

"The details of Social Security provided to the Security Guards (Temporary shades construction and medical kits for night guards etc.) have not been produced to audit. The compliance of social security measures must be assured and the compliance details and status may be intimated to Audit."

2. In view of above, matter is placed before Authority to take a view and issue necessary direction in this regard.

विषय:- प्लॉट्स पर बने भवन की नीलामी के लिए आरक्षित मूल्य का निर्धारण करने के सम्बन्ध में |

It is submitted that this office fixes reserve price for auction of building, plant & machinery which are taken over under Panchnama or surrendered by units, as per components decided for fixation of reserve price by NSEZ Authority in its meeting held on 26.10.2015. In those components, "Liability of Customs duty, if any, in case unit has not produced 'NOC' from Customs" is one of them.

2. The decision taken NSEZ Authority in its meeting held on 26.10.2015 in respect of Liability of Commercial Deptt., Service Tax and UPPCL is reproduced as under:-

"It was also informed to the Authority that the following aspects are not taken into consideration at the time of fixation of reserve price as units record is required to be produced before their concerned officers:

(a) Liability of Commercial Deptt. (VAT), if any

(b) Liability of Service Tax, if any

(c) Liability of UPPCL

In order to make consolidated guidelines for fixation of reserve price of building/ other assets the above facts were brought to the notice of NSEZA for consideration/addition/deletion of the factors for determination of reserve price. Authority deferred the issue and directed to ascertain the practice followed by other Central Govt. SEZs. It was decided that as of now if any case comes for disposal of building etc. and undertaking/affidavit to this effect may also be taken from the unit that no dues of above agencies are pending against the SEZ unit and in case any liability, penalty is imposed and required to be paid subsequently, the unit/promoters will have to pay the same."

3. It is mentioned that this office took over the possession of Plot No. 129G/09, NSEZ on 22.12.2020 under proper Panchnama. Valuation of building has been carried out through M/s NPCC Ltd. for auction of building vide this office letter dated 25.01.2021. M/s NPCC has submitted the valuation report of building erected at Plot No. 93, NSEZ, Noida. Details are as under:-

Fair Market Value	Realisable Value	Distress Sale Value
Rs.57,15,300/-	Rs.51,43,770/-	Rs.45,72,240/-

4. It has been observed that the liability of Customs duty against the M/s Ajit Exports as

intimated by Customs, NSEZ runs into several crores which is not feasible to include in fixation of reserve price for auction of building.

5. In view of above, matter is placed before NSEZ Authority to take a view and issue necessary direction for fixation of reserve prices in such cases.

7. Fixation of Reserve Price for the disposal of the Buildings constructed by the Units at plots allotted to them in Noida SEZ

- A. It was informed to the Authority that at present NSEZA is adopting the following formula to fix the Reserve Price to dispose of the Assets/building constructed by an entrepreneurs, in case surrender of building/plot by NSEZ unit either on exit or cancellation of LOA/allotment of plot :-
- i. Cost of the building as evaluated by the Govt. Regd. valuer
 - ii. Cost of Plant/Machinery/ other materials as evaluated by the Govt. Regd. valuer, if unit does not remove it at its own.
 - iii. Outstanding lease rent/ other user charges of NSEZA
 - iv. Liability of Customs duty, if any. In case unit has not produced 'NOC' from Customs.
 - v. Sum of allotment charges at par with Noida Authority (area x rate of Noida Authority for Industrial Plots in Phase-II).
 - vi. Fee for auctioneer.
 - vii. Advertisement/ Misc expenses for conducting auction

Decision: NSEZ Authority took note of the above practices followed for fixation of Reserve Price for disposal of buildings constructed by the units at plots allotted to them in NSEZ. The Authority decided to forward the practice being followed in NSEZ to DoC also so as to include it in the agenda of DC's meeting in order to ensure uniformity in all Central Govt SEZs.

B. It was informed that in case of liability of Banks/other financial institutions, if, NSEZA has given 'NOC' for mortgage, auction is conducted by Bankers etc. Authority submits the claims in r/o outstanding lease rent / other user charges to Financial Institutions.

Note:- In case of liability of Banks/Other financial institutions/customs/ lease rent, the auction proceeds are required to be divided amongst all on pro-rata basis after deducting the expenses of the sale and amount, if any, due to the central Govt. or the statutory Authority on account of arrears of rent or damages or costs, to be paid to such persons as may be appear to the Estate Officer to be entitled to the same.

Decision: NSEZ Authority, after detailed deliberations, decided to continue the practice as explained above till further review. However it was decided that the practice followed in other Central Govt. SEZ may be ascertained and placed in next Authority meeting for review.

C. It was also informed that the following aspects are not taken into consideration at the time of fixation of reserve price as units record is required to be produced before their concerned officers:

- (a) Liability of Commercial Deptt. (VAT), if any
- (b) Liability of Service Tax, if any
- (c) Liability of UPPCL

Contd-6



In order to make consolidated guidelines for fixation of Reserve Price of building/other assets the above facts were brought to the notice of NSEZA for consideration/addition/deletion of the factors for determination of Reserve Price.

Decision: - Authority deferred the issue and directed to ascertain the practice followed by other Central Govt. SEZs. It was decided that as of now if any case comes for disposal of building etc. an undertaking/affidavit to this effect may also be taken from the unit that no dues of above agencies are pending against the SEZ unit and in case any liability, penalty is imposed and required to be paid subsequently, the unit/ promoters will have to pay the same.

8. Additional Agenda with the approval of Chairman & CEO, NSEZA

1. Sifting of Branch office of NSEZ Authority from PHD House to STC Building, Jaunpath.

Decision: The need of shifting of Branch office from PHD House to STC Building Jaunpath was explained. It was informed that NSEZ is the only Central Govt. SEZ in the northern India. The Jurisdiction of NSEZ in respect of state & Private Sector SEZs and EOUs is spread over in nine states. DC, NSEZ is required to interact with exporters from Northern India. Besides, DC is required to regularly attend meetings in Deptt. of Commerce, O/o DGFT, CBEC/CBDT etc. For this purpose a centrally located city office of NSEZ will be very useful. Authority, after deliberations, approved the proposal in principle subject to approval by Deptt. of Commerce in terms of sub -section (4) of section 31 of SEZ Act, 2005.

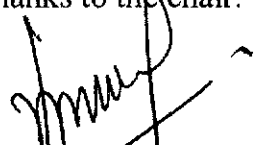
2. Development of entry point of NSEZ at Dadri Road.

Decision:- NSEZ Authority felt that face-lifting of entry point of NSEZ is required by executing landscaping work etc. The Authority approved to obtain estimate from NBCC for landscaping and face-lifting of entry point of NSEZ at Dadri Road. The Authority also desired to explore possibilities to get the area developed through, interested units in NSEZ.

Meeting ended with the vote of thanks to the chair.



(S.S. Shukla)
Jt. Development Commissioner



(D.L.B. Singhal)
Chairman & CEO

विषय:- डीजी सेट एवं उसे सम्बंधित उपकरण जैसे इलेक्ट्रिक पैनल, ट्रांसफार्मर इत्यादि लगाने हेतु जगह आवंटित करने हेतु दिशा-निर्देश निर्धारित करने के सम्बन्ध में।

यह प्रस्तुत किया जाता है कि डीजी सेट एवं उसे सम्बंधित उपकरण जैसे इलेक्ट्रिक पैनल, ट्रांसफार्मर इत्यादि लगाने हेतु जगह आवंटित करने हेतु वर्तमान में कोई दिशा-निर्देश उपलब्ध नहीं है। उक्त जगह का आवंटन मौजूदा अभ्यास के अनुसार निम्नलिखित पध्दति का पालन करते हुए किया जा रहा है-

1. एसडीएफ आवंटी जो कि एक वैध LOA रखता है, के डीजी सेट एवं उसे सम्बंधित उपकरण जैसे इलेक्ट्रिक पैनल, ट्रांसफार्मर इत्यादि लगाने हेतु जगह आवंटन के निवेदन को विकास आयुक्त महोदय के अनुमोदन से पूर्व केयरटेकर से यह जानकारी प्राप्त की जाती है कि उक्त एसडीएफ ब्लाक के पास कोई उपयुक्त जगह इकाई को आवंटित करने हेतु खाली है या नहीं।

2. जगह खाली होने की दशा में इकाई के निवेदन को केयरटेकर की प्रतिवेदन(रिपोर्ट) के साथ विकास आयुक्त महोदय के अनुमोदन हेतु प्रस्तुत की जाती है। विकास आयुक्त महोदय के अनुमोदन के उपरांत इकाई को डीजी सेट एवं उसे सम्बंधित उपकरण जैसे इलेक्ट्रिक पैनल, ट्रांसफार्मर इत्यादि लगाने हेतु जगह निम्न शर्तों पर आवंटित की जाती है।

- i. Unit shall install the meter and DG Set in sound proof enclosure erected at some distance from SDF wall. (Specified DG Set Area).
- ii. This allotment is valid for 5 years or validity of LOA whichever is earlier. Further extension shall be considered on unit request for renewal of said allotment for which you will need to apply for renewal of allotment well before due date.
- iii. The rent shall be revised by the Authority from time to time which shall be paid by unit.
- iv. Allotment/possession of above space shall be automatically treated to be cancelled/surrendered (to Zone Admin) upon surrender of allotted SDF(s) by the unit or issuance of final exit order in respect of the unit.
- v. This permission is temporary in nature and can be withdrawn any time.
- vi. Unit have to deposit an applicable advance lease rent of the space for a period of five year from the date of issue of letter and applicable amount (equivalent to 2 year lease rent) towards security money through demand draft payable in favor of "NSEZ Authority" or online using payment portal available on <http://nsez.gov.in/Registration Page.aspx> for handing over the physical possession of space.

3. उपरोक्त पध्दति को प्राधिकरण के समक्ष ऐसे आबंटनों और उनके प्रभारों पर नीति का निरूपण हेतु प्रस्तुत किया जाता है।

विषय:-एन०एस०ई०जेड० की बकाएदार/एसईजेड अधिनियम/नियम आदि का उल्लंघन करने वाली इकाईयों का प्लॉट्स पर निर्मित इमारत आदि की नीलामी प्रक्रिया में भाग लेने के सम्बन्ध में नीति निर्धारण ।

It is submitted that this office auctions the building, plant & machinery which are taken over under Panchnama or surrendered by units, through e-auction conducted by MSTC Ltd. As per e-auction condition any entrepreneur can participate in the bid process provided either he is holding valid Letter of Approval issued by office of Development Commissioner (DC), NSEZ, Noida or in case of Non-Letter of Approval (LOA) holders, he will have to obtain Letter of approval from DC, NSEZ within a period of 90 days after declaration of successful bidder, failing which Earnest Money deposited shall be forfeited. Grant of LOA shall be subject to approval of Project application of successful bidder by the Competent Authority as per SEZ Act, 2005 and rules made thereunder.

2. There is no condition/restriction in e-auction notice to restrict NSEZ defaulters/units violating P.P. Act/rules, SEZ Act/Rules for participation in e-auction.
3. It is proposed that a condition/restriction in e-auction notice may be included to restrict NSEZ defaulters/units violating provisions of P.P. Act/rules and SEZ Act/Rules.
4. In view of above, matter is placed before NSEZ Authority to take a view in this regard.

विषय:- सर्विस सेंटर की छत पर स्थापित सोलर सिस्टम के पुनसंचालन के सम्बन्ध में।

It is submitted that vide this office letter dated 07.10.2021, M/s WAPCOS Ltd. was requested to visit the site along with Sh. Ramveer Singh, Caretaker and submit detailed separate estimates for (i) bringing the solar system in operational condition with the existing solar plates/panels with necessary repairs/replacement, if at all required; (ii) re-operationalization of 100 KW solar system by replacing the existing panels with completely new panels of latest technology as directed NSEZ Authority in its meeting held on 31.08.2021.

2. Now, M/s WAPCOS Ltd. vide its letter dated 16.11.2021 has informed that they have collected the quotations from the different solar panel vendors as per requirements. After the site inspection, vendors have submitted quotation for repairing of 100 KW Solar Panel at Service Centre, NSEZ, Noida. Details are given below:-

S. No.	Description	Quotation-1	Quotation-2	Quotation-3	Remarks
1.	Repairing of 100 KW Solar Panel at Service Centre, NSEZ	28,80,380/-	31,58,270/-	31,69,480/-	Based on Market quotation/ NDSR
2.	WAPCOS Charges@5.70%	1,68,182/-			
3.	Total amount	30,44,562/-			

3. M/s WAPCOS Ltd. has requested to accord necessary approval to carry out the said work at the earliest.

4. It is mentioned that M/s WAPCOS Ltd. has mentioned their charges 5.70% instead of 3.48% as conveyed to vide this office letter dated 25.10.2021.

5. It is also mentioned that M/s WAPCOS Ltd. has not submitted the estimate for re-operationalization of 100 KW solar system by replacing the existing panels with completely new panels of latest technology.

6. It has been observed that since the solar plant installed at rooftop of Service Centre building is based on old technology, it is better to get it replaced on account of availability of parts, lower efficiency, and high cost of maintenance.

7. In view of above, matter is placed before NSEZ Authority to take a view in this regard.

विषय:- शब्द 'ब्याज मुक्त' को सुरक्षा राशि के साथ लिखने/उपयोग करने के सम्बन्ध में लिए गए निर्णय का अनुसमर्थन ।

It is submitted that though the security money (refundable) equivalent to one year lease rent being collected at the time of allotment/possession is interest free and is refunded without interest to the allottees at the time of vacation of allotted premises.

2. It has been decided on the file that to bring more clarity, this office has started now to mention the words 'interest free'/'without interest' in respective allotment condition.
3. The above decision taken on file is placed before NSEZ Authority for ratification.

AGENDA FOR THE NEXT MEETING OF NSEZ AUTHORITY

एन.एस.ई.जेड. में गंदगी फैलाने वाली इकाईयों पर जुर्माना लगाने के सम्बन्ध में निति निर्धारण ।

It is mentioned that cleanliness drive is carried out in the zone in accordance with the nation-wide Swachh Bharat Abhiyan Cleanliness Campaign launched by Hon'ble Prime Minister but due to dumping of garbage/manufacturing waste/scrap on the road by some units, it becomes difficult to maintain cleanliness in the zone not only during drive but also in normal days. Hence, it is necessary that units that litter on the road are penalized with heavy fines as a deterrence against such misconduct by unscrupulous unit(s).

2. The proposed guidelines for imposing penalty on the units may be under:-

A notice will be issued to the unit(s) dumping garbage/manufacturing waste/scrap etc on the road or not dumping the waste etc at the designated place in the zone, giving them a warning to clean the same within stipulated time failing which penalty amount as decided by Authority shall be imposed on such units. If the unit fails to deposit penalty amount, then the penalty amount and the expenses incurred by this office for cleaning the area may be added in their lease rent.

3. In view of above, matter is placed before Authority to formulate guidelines and decide the penalty amount to be imposed on the unit.

Noida SEZ Authority meeting

AGENDA FOR NSEZ AUTHORITY MEETING TO BE HELD ON 17.12.2021

Subject: Transfer of building erected at Plot No. 150A, NSEZ, Noida in favour of M/s. Taurus Englobe-reg.

It is submitted that the matter regarding payment of transfer charges, security deposits, lease rent before the date of possession by the liquidator and other charges, if any by M/s. Taurus Englobe against the transfer of building erected at Plot No. 150A, NSEZ was placed before NSEZ Authority in its meeting held on 31.08.2021 for detailed deliberations and decision on the issues involved and raised by the transferee unit. The Authority after due deliberations, decided to refer the matter to DOC for necessary direction and authorized Development Commissioner and CEO to examine the request of the unit on file, keeping in view the need to generate economic activities through exports which would also lead to investment and employment generation.

2. Accordingly, the matter was examined on file and it has been decided that legal opinion may be sought from our legal firm (M/s. Surana & Surana International Attorneys). Our legal firm has submitted the legal opinion as under:-

<u>In respect of outstanding lease rent prior to the decision of the liquidator i.e. 08.02.2021</u>	<u>In respect to the 'transfer charges</u>
<p>The legal firm has opined that M/s. Taurus Englobe purchased the schedule assets on "<i>As is where is basis</i>", "<i>As is what is basis</i>", "<i>Whatever there is basis</i>" and "<i>No recourse basis</i>" as rightly mentioned in the e-Auction Information Documents on 31.08.2020 therefore, post liquidation process and the sale of assets, any previous liability of the Corporate Debtor shall not be borne by the subsequent purchaser of the property hence, the outstanding lease rent prior to the decision of the liquidator i.e., 08.02.2021 shall not be part of the fees and the incidental charges payable by the purchaser as mentioned in the amended Sale Certificate dated 08.07.2021, however, in accordance with the Possession Certificate dated 08.02.2021 issued in favour of M/s. Taurus Englobe, NSEZ is entitled to the outstanding lease rent from the period 08.02.2021 till present.</p>	<p>The legal firm has opined that the e-Auction of the property took place in accordance with the e-Auction Information Document dated 31.08.2020 framed by the Official Liquidator for carrying out the auctions proceeding. Therefore, in the light of the provisions and cases, it is concluded that the language of the amended clause is similar to the previous one in connection with the liability to pay fees and charges. Transfer Charges will be a part of the amended clause in accordance with the e-Auction Information Document dated 31.08.2020 and neither the NSEZ Act, 2005 & Rules thereunder nor the Insolvency and Bankruptcy Act, 2016 put a restriction on the Auction purchaser for paying the transfer charges, therefore in accordance with the provision of the e-Auction Information Document, NSEZ is entitled to receive transfer charges from M/s Taurus Englobe.</p>

3. A letter dated 24.11.2021 was issued to Sh. Ankit Kishore Sinha, Liquidator of M/s. ANG Industries Ltd. with the request to elucidate the need to amend the clause related to transfer charges irrespective of its inclusion in the auction documents. In reply to the same, Sh. Ankit Kishore Sinha vide its letter dated 03.12.2021 has submitted that the basic intent behind the condition No. 12 of terms and condition of e-Auction process Information Document (EAPID) is that only applicable stamp duties/transfer charges, mutation, fees etc shall be borne by the buyer but when the buyer (M/s. Taurus Englobe) apprised the liquidator that these charges are not applicable in e-auction NSEZ assets as per Auction rules (procedure) of NSEZ Authority, hence after examination amendment to sale certificate dated 08.07.2021 was issued stating that any fees and incidental charges (if any) as per Auction rules (procedure) of NSEZ Authority shall be applicable on the purchaser/buyer.

5. Further, he has mentioned that the liquidator is empowered to amend/modify/delete any of the terms and conditions mentioned in EAPID in the interest of liquidation process and intimated that this office may proceed to register transfer of Plot No. 150A, NSEZ in favour of M/s. Taurus Englobe as per Auction rules (procedure) of NSEZ Authority.

6. In this regard, it is mentioned that it was informed to the liquidator vide this office letter dated 03.12.2019 that this office, while undertaking auction proceedings, adopts following criteria/component for fixing the Reserve Price:-

- i. *Cost of the building as evaluated by the Govt. Regd. Valuer.*
- ii. *Cost of plant/machinery/ other material as evaluated by the Govt. Regd. Valuer, if unit does not remove it at its own.*
- iii. *Outstanding lease rent/other user charges of NSEZA.*
- iv. *Liability of Customs duty, if any, in case unit has not produced 'NOC' from Customs.*
- v. *Sum of allotment charges at par with Noida Authority (area into rate of Noida Authority for Industrial Plots in Phase-II) as per the Policies & Procedures for Industrial Property Management displayed on the website of Noida Authority.*
- vi. *Fee for auctioneer.*
- vii. *Advertisement/misc. expenses for conducting auction.*

7. As per the legal opinion given by our legal firm, the unit is liable to pay transfer charges and lease rent after the date of possession by the liquidator i.e. 08.02.2021. However, the liquidator has advised to transfer the property as per Auction rules (procedure) of NSEZ Authority.

In view of above, the matter is placed with full facts before the NSEZ Authority for detailed deliberations and decision so that the property can be utilized & export shall be carried out from zone.

WAPCOS Status Report of Ongoing Project in NSEZ as on date 16.12.2021

S. No.	Name of the Project	Work Order issued By WAPCOS Limited to Contractor	Approved cost of the Project (in Rupees)	Award cost of the Project excluding Centage Charges (in Rupees)	Amount Released by NSEZ to Implementing agency (in Rupees)	Date of completion of Project with NSEZ	Date of completion of Project with contractor	Present Status of the work	Physical Status of the Project	Whether UC/Final bill is submitted or Not. If yes, amount (in Rupees)	Balance amount (in Rupees)	Expected date of completion (as informed by implementing agency)	Remarks
1	Providing Maintenance service at NSEZ.(Security, Horticulture, Housekeeping, Water supply, Electricity, Hardware & Software Services)	5.7.2019	8,89,000.00.00			30.06.2022	30.06.2022	Work still going on					Monthly Payment on actual basis. Within The approved Cost. Tender was awarded at cost of 6.40 crore
2	Construction of one sump tank along with installation of Sewerage Pump at NSEZ, Noida	25.03.2021	7,01,314.00		Nil		Approval Awaited	Work still ongoing		NO			Letter to Noida Authority issued for permission of Road cutting for laying of drain outlet pipes.
3	Construction of Cycle track in NSEZ, Noida	10.05.2021	84,87,938.00		40,91,234.00	31.12.2021	25.12.2021	100% Complete	100% Complete	NO			50% amount released. WAPCOS has requested to grant extension of time upto 31.12.2021 to complete the work.
4	Construction of Sewer Line at Staff Quarter in NSEZ, Noida	10.08.2021	4,17,553.00		Nil	31.12.2021	25.12.2021	100% Complete	100% Complete				100% Complete.
5	Construction of Sewer Line of FOGH in NSEZ, Noida	31.07.2021	31,53,755		13,05,548.00	31.12.2021	25.12.2021	Work still ongoing	80% complete	NO			50% amount released. WAPCOS has requested to grant extension of time upto 31.12.2021 to complete the work.
6	Replacement of Steel Jail at road crossing in NSEZ, Noida	15-10-2021	7,45,899.00		Nil			Work still ongoing	50% complete	NO			Work is in progress