



भारत सरकार
वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नौएडा विशेष आर्थिक क्षेत्र
नौएडा दादरी रोड, फेज-II, नौएडा - 201305

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वेबसाइट: www.nsez.gov.in

दिनांक:/08/2023

सेवा में,

1. मुख्य कार्यपालक अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नौएडा।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली।
3. प्रधान आयकर आयुक्त, आयकर भवन, प्लाट सं.- ए-2डी, सेक्टर 24, नौएडा।
4. आयुक्त, सीमा शुल्क, नौएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुद्ध नगर, उत्तर प्रदेश - 201306.
5. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -110001
6. उप सचिव (आई एफ-1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नौएडा।

विषय: दिनांक 16/08/2023 को अपराह्न 02:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

मुझे उपरोक्त विषय का सन्दर्भ लेने और श्री ए. बिपिन मेनन, विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 16/08/2023 को अपराह्न 02:00 बजे आयोजित नौएडा विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त अग्रेषित करने का निर्देश हुआ है।

संलग्नक: उपरोक्त

भवदीय,


(किरण मोहन मोहाडीकर)

उप विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ।
2. वैयक्तिक सहायक - संयुक्त विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र के सूचनार्थ
3. विनिर्दिष्ट अधिकारी, नौएडा विशेष आर्थिक क्षेत्र - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
4. सचिव, नौएडा विशेष आर्थिक क्षेत्र प्राधिकरण - सूचनार्थ एवं आवश्यक कार्यवाही के लिए।
5. उप विकास आयुक्त (एडमिन) - सूचनार्थ एवं कार्यवृत्त के हिंदी अनुवाद के लिए।
6. कार्यपालक अभियंता, उत्तर प्रदेश पावर कारपोरेशन लिमिटेड, इ.यु.डी.डी.-II, सेक्टर - 18, नौएडा।
7. उप आयुक्त, व्यापार कर, खण्ड-14, सेक्टर -18, नौएडा।
8. क्षेत्रीय अधिकारी, उत्तर प्रदेश प्रदुषण नियंत्रण बोर्ड, इ-12/1, सेक्टर -1, नौएडा।

: सूचनार्थ


उप विकास आयुक्त

नौएडा विशेष आर्थिक क्षेत्र**(दिनांक 16/08/2023 को आयोजित अनुमोदन समिति की बैठक का कार्यवृत्त)****Minutes of meeting of the Approval Committee of Noida SEZ held under the Chairmanship of Shri A. Bipin Menon, Development Commissioner (DC), Noida SEZ at 02:00 PM on 16/08/2023 through hybrid mode.**

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

- (1) Shri Surender Malik, Joint Development Commissioner, NSEZ (Nominee of Deptt. of Commerce in terms of letter dated 23/09/2008).
- (2) Shri S. K. Rao, Assistant Commissioner, Customs, Noida Commissionerate.
- (3) Smt. Garima Mishra, Assistant Manager, DIC, Noida (Rep. of Principal Secretary, Industry, Govt. of UP.).
- (4) Shri Chaman Lal, Assistant DGFT, O/o Additional DGFT, CLA, New Delhi.
- (5) Shri Amit Kumar Verma, Income Tax Officer, Income Tax Deptt., Noida.
- (6) Smt. Sumit Grover, Manager, New Okhla Industrial Development Authority, Noida.

B. Besides, during the meeting S/Shri (i) Kiran Mohan Mohadikar, Deputy Development Commissioner, NSEZ, (ii) Amit Gupta, Specified Officer, NSEZ, (iii) Prakash Chand Upadhyay, Assistant Development Commissioner, NSEZ, (iv) Bharat Bhushan, Assistant, Project Section, NSEZ, and (v) Rajeev Kumar, JE, UPPCL, Noida were also present to assist the Approval Committee. It was informed that the stipulated quorum for holding the meeting was available and meeting could proceed.

C. At the outset, the Chairman welcomed the participants. After a brief introduction, the agenda was taken up sequentially. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the units, the following decisions were unanimously taken:-

D. Item wise decisions on proposals included in agenda:**(1) Ratification of Minutes of last meeting of the Approval Committee held on 01/08/2023.**

There were neither any references nor objections against the decisions of the Approval Committee held on 01/08/2023. Hence, the Approval Committee took



note of the same and accordingly, the Minutes of the meeting held on 01/08/2023 were unanimously ratified by the Approval Committee.

(2) Aqua Pools & Spas – Setting up a new unit in NSEZ; and (3) Tata Consultancy Services Limited – Transfer of Plot No. 4 & 5, NSEZ to M/s. Aqua Pools & Spas.

3.1 The proposal of M/s. Aqua Pools & Spas for setting up a new unit in NSEZ and proposal for transfer of Plot No. 4 & 5, NSEZ from M/s Tata Consultancy Services Limited to M/s. Aqua Pools & Spas were discussed together.

3.2 The brief facts of the case are as under:

(i) On 09.12.2009, M/s. Tata Consultancy Services Limited was granted approval for in-principal de-bonding and to process / consider request for transfer of plot No. 4 & 5, NSEZ to M/s. Aqua Pools & Spas.

(ii) LOA of M/s Tata Consultancy Services was valid upto 31.03.2010. Unit failed to complete the exit formalities within given time frame and time was also extended for completion of Exit formalities. The unit obtained No Dues Certificate from Customs on 14.01.2013.

(iii) On January, 2014, it was observed that the unit had completed all transfer formalities and the unit requested for transfer of all assets viz. building erected at Plot No. 4 & 5, NSEZ to M/s Aqua Pools and Spas. It was decided to place the matter before UAC on. 20.03.2014.

(iv) The Approval Committee in its meeting held on 20.3.2014 deliberated on the proposal and observed that Rule 74A has been notified w.e.f. 12/08/2013. The Approval Committee, after deliberations, decided not to approve the same as the validity of Letter of Approval and the lease of the land allotted to the unit has already been expired and thus the proposal does not fulfill the conditions as laid down in third proviso to Rule 19(2) read with rule 74A of SEZ Rules, 2006 and rejected the proposal.

(v) Aggrieved by the aforesaid decision both units filed an appeal before BOA. BOA in its meeting held on 24.07.2014 had rejected the appeals and directed this office to complete the Exit formalities.

(vi) On 04.09.2014, the Final Exit permission was issued to M/s. TCS.

(vii) M/s. Aqua Pools & Spas had filed Writ Petition 7567 of 2014 in Hon'ble High Court of Delhi against the aforesaid decision on 03.11.2014.

(viii) M/s. Aqua Pools & Spas had submitted a representation stating that Plot No. 4 & 5, NSEZ is lying unutilized since last 12 years and an economic opportunity to earn huge Foreign Exchange had been lost due to delay in resolution of the issue. The unit requested to re-examine the matter as they observed that there was an error in the interpretation of Rule 74A that will enable them to withdraw the case pending at Hon'ble Court. Further, the unit also stated that on 12.08.2013 Rule 74A was introduced and this cannot be applied with retrospective effect to any transfer already sanctioned in - principle.

(ix) The matter was re-examined and on the basis of legal opinion obtained, the matter was referred to DOC regarding 'Out of Court' Settlement. & further guidance.

(x) DOC vide its letter dt. 14.10.2022 has informed that in light of the facts of the case and legal opinion furnished by this office vis-à-vis recommendation of DC, NSEZ, the issue may be placed before Approval Committee since the initial decision was also taken at the level of Approval Committee.

(xi) The Approval Committee in its meeting held on 01/11/2022 took into account all the facts of the case such as the transaction having been completed before the insertion of the provision of Rule 74A as well as the implications of Rule 74A. After deliberating on these and taking into account the legal opinion obtained, the Committee had no objection in transferring the assets by TCS to Aqua Pools and Spas subject to the following:

(a) The two SEZ units settle all the legal proceedings mutually and the Hon'ble Court approves withdrawal of the petition

(b) Both units shall give duly notarized legal undertaking on Rs. 100/- stamp paper indemnifying the Office of DC, NSEZ from any liability.

(c) Transfer charges are paid at the current rate.

(d) M/s. Aqua Pools & Spas shall submit detailed reasons for not applying for LOA extension after 06/06/2014 from this office.

(xii) The Approval Committee, after due deliberations, deferred the matter with the direction to the units to submit copy of settlement between them, approval of withdrawal of case along with other details/payment as indicated above. The Approval Committee further directed the office of the DC, NSEZ to take up and decide on file, including seeking legal opinion, on the issue of whether the

earlier LOA granted can be revived or whether a new LOA is to be given to M/s. Aqua Pools & Spas.

(xiii) In compliance with UAC decision, both units have submitted required documents/ information.

(xiv) M/s. Aqua Pools & Spas has also submitted an application for new LOA with same name, proprietor & same line of business.

3.3 Shri Vinay Gupta, Proprietor of M/s Aqua Pools & Spas and Shri Devender Sahai, authorized representative of TCS appeared before the Approval Committee. Shri Gupta informed that the said plots are lying unutilized since last 12 years with an economic opportunity lost due to delay in resolution of the issue. He further stated that they have withdrawn the case and also submitted other documents as per directions of Approval Committee. Besides, he has also given an undertaking to deposit transfer charges as per current rate.

3.4 The Approval Committee considered the following factors in favour of the transfer:

(i) There is no loss of revenue as M/s. TCS is still paying the lease rent and M/s. Aqua Pools & Spas is ready to pay transfer charges as per current rate.

(ii) There will be regeneration of economic activity if M/s. Aqua Pools & Spas is given new LoA or if their LoA dated 07/06/2012 is extended.

(iii) Economic opportunity in terms of generating exports, creating employment and getting investment has been lost due to the delay in the entire process.

(iv) Department Of Commerce vide its letter dated 14.10.2022 has informed that the issue may be placed before Approval Committee since the initial decision was also taken at the level of Approval Committee. The Unit has also complied with directions of UAC dated 01.11.2022.

(v) M/s. Aqua Pools & Spas had submitted application for extension in the validity of LOA vide its letter dated 02/06/2014 well before expiry of LOA meanwhile the unit filed a Court on 03/11/2014.

(vi) The argument of M/s Aqua Pools & Spas that Rule 74A cannot be retrospectively applied seems tenable and this was one of the arguments on the basis of which as Stay Order had been obtained from the Honble Court.

(vii) M/s. Aqua Pools & Spas has also submitted application for new unit with same name, proprietor & same line of business. This was one of the conditions which

was stipulated in the legal opinion.

3.5 The Approval Committee discussed the matter in detail and after due consideration of the points in para 3.4 above, reiterated its approval in-principle for transfer of Plot No. 4 & 5, NSEZ from M/s. Tata Consultancy Services Limited to M/s. Aqua Pools & Spas. The Approval Committee further directed to obtain a legal opinion on the issue whether the LOA dated 07/06/2012 issued to M/s. Aqua Pools & Spas may be extended in terms of Rule 19(4) of SEZ Rules, 2006 keeping in view the stay period from 05/11/2014 to 07/03/2023 by Hon'ble High Court OR a new LOA be issued to M/s. Aqua Pools & Spas.

(4) Royal Exports – Renewal of LOA.

4.1 Shri Manoj Soni, Partner of the unit appeared before the Approval Committee and explained the proposal. It was informed that there was an outstanding forex for realization worth Rs. 153.36 Lakhs and due to the same, NFE earnings become negative for the previous block.

4.2 Shri Soni informed that out of total outstanding export proceeds of Rs. 153.36 Lakhs, they have realized a sum of Rs. 50 Lakhs approx. and submitted copies of BRCs in support of the same. He stated that one more remittance worth Rs. 25 Lakhs is in pipeline which is expected to be realized within this month and remaining due bills will get realized within a period of 3-4 months i.e. upto November 2023. He further stated that they have written to their AD Bank for seeking permission as per the guidelines of RBI.

4.3 Shri Soni also informed that currently they have an order of studded Gold Jewellery worth 8 Lakh USD from Sterling NYC Inc., USA and requested to renew their LOA.

4.4 The Approval Committee observed that a legal opinion was sought from the nominated legal firm in the matter of procurement made by Royal Exports from M/s. Global Diamonds Pvt. Ltd. However, the same is still awaited. A serious view was taken that the legal firm had not provided its opinion in time.

4.5 The Approval Committee discussed the agenda in detail and after due deliberations, decided to renew the validity of LOA for six months i.e. upto 31/01/2024 for "*Manufacturing of (i) Plain Gold Jewellery (71131911)(450 Kgs/annum); (ii) Gold Jewellery studded with Diamond (71131913)(50 Kgs/annum); (iii) Gold Jewellery studded with Colour Stones (71131915)(50 Kgs/annum)*". The Approval Committee also directed the unit to realize the outstanding forex or submit RBI's/AD bank permission for extension of time for realization of

export proceeds.

4.6 The Approval Committee further directed to send a reminder to the nominated legal firm for providing legal opinion at the earliest. The Approval Committee also directed to inform Legal Firm to be present in the UAC meeting next time.

(5) Pertech Exports Pvt. Ltd. - (i) Renewal of LOA, (ii) inclusion of additional authorized operations, (ii) One time permission for DTA sales of imported Mobile Phones & Data Cable Renewal of LOA and (iv) Monitoring of Performance.

5.1 No one from the unit appeared for the meeting. With respect to the request related to one-time permission for DTA sales of imported mobile phones & data cable. The Approval Committee observed that the proposed DTA buyer Sh.Rajpal Saini has also submitted a representation stating that these are technological goods and if not released timely then all the goods will be of no use and requested to release the goods.

5.2 The Approval Committee discussed the agenda in detail and after due deliberations, decided to grant permission for DTA sale of mobile phones and data cable, for which the Unit has taken advance payment from Sh. Rajpal Saini only. This DTA sale would be effected based on payment of applicable duties subject to condition that the payment against such DTA sale shall be realized in foreign exchange. The Approval Committee also decided to extend the validity of LOA upto 15/09/2023 exclusively for above DTA sale only.

The Approval Committee also directed that action as per PP Act, 1971 may be initiated against the Unit as they have no adhered to payment schedule given to them and lease rent due has crossed Rs. 17.5 Lakhs.

(6) Global Dent Aids Pvt. Ltd. – Inclusion of additional authorized operations in LOA.

6.1 It was informed that the unit has submitted a proposal for inclusion of manufacturing of “Kit for Gum Health (30065000)” in its LOA. Shri Pradeep Debnath, authorized representative of the unit appeared before the Approval Committee and explained the proposal. He informed that they had export orders for the said kit from their existing overseas clients.

6.2 It was informed that the annual production capacity of proposed additional product had not been given.

6.3 The Approval Committee discussed the agenda in detail and after due

deliberations, approved the proposal of unit for inclusion of manufacturing of “Kit for Gum Health (30065000)” subject to submission of annual production capacity of the proposed product.

(7) Indo Dan Lampshades Pvt. Ltd. - Inclusion of additional authorized operations in LOA.

7.1 It was informed that the unit has submitted a proposal for inclusion of manufacturing of “Laminated Fabric (59039020)” in its LOA. Shri Gulshan Kumar, authorized representative of the unit appeared before the Approval Committee and explained the proposal. He informed that they were getting inquiry's from their overseas customers to export laminated fabric . They would make the product according to their design and style. He stated that they have all the set up for manufacturing of laminated fabric similar to lamp shades.

7.2 It was informed that the annual production capacity of proposed additional product had not been given.

7.3 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of manufacturing of “Laminated Fabric (59039020)” subject to submission of annual production capacity of proposed product.

(8) Heuer International - Inclusion of additional authorized operations in LOA.

8.1 It was informed that the unit had submitted a proposal for inclusion of manufacturing of 41 items in its LOA viz. “ 1. IV Cannula (90183930); 2. 3 way stopcock, 3 way stopcock with extension tube (90183990); 3. Spinal Needle (90183290); 4. Suction catheter (90183990); 5. Ryles tube (90183990); 6. Infant Feeding Tube (90183990); 7. IV Extension tube (90183990); 8. IV Flow regulator (90261010); 9. IV Infusion set, Measured Volume set (90183990); 10. Blood Transfusion set (90189032); 11. Rectal Catheter (90183990); 12. Foley Catheter (90183910); 13. Endotracheal Tube (90189099); 14. Thoracic Catheter (90183990); 15. Yankur Suction (90189099); 16. Levin's Tube (90183990); 17. Female Catheter (90183910); 18. Stomach Tube (90189099); 19. Nebulizer Mask (90189099); 20. Oxygen Mask (90189099); 21. A. V. Fistula Needle (90183290); 22. Throctic Catheter (90183990); 23. Umbilical Cord Clamp (90183990); 24. Guedel Airways (90189099); 25. Manual Vaccum Aspiration Kit (90189099); 26. Nasal Oxygen Catheter (90183930); 27. Karman Cannula (90189099); 28. Closed Wound Suction (90189099); 29. Mucus Extractor (90189099); 30. Redon Drain (90183990); 31. Central Venous Catheter (90183990); 32. Venturi Masks

(90189099); 33. Larangeal Mask (90189099); 34. Blood Collection Tube (90183990); 35. Blood Collection Needle (90183290); 36. Epidural Needle (90183290); 37. Epidural Kit & Accessories (90183990); 38. Menstruation Cup (96190090); 39. Tracheostomy Tube (90189099); 40. Nasopharyngeal Airway (90189099); 41. Nelaton Catheter (90183990)". Shri Manu Grover, director authorized representative of the unit appeared before the Approval Committee and explained the proposal.

8.2 It was informed that the annual production capacity of proposed additional product has not been given. Besides, the value of imported capital goods & raw material/consumables/ components etc. given in projected forex balance sheet did not match with the break-up of projected forex outgo. Hence, the correct value needed to be given.

8.3 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit for inclusion of manufacturing of "41 items as mentioned at para 8.1 above" . This is subject to submission of annual production capacity of each proposed product and correct projected forex balance sheet.

(9) Cadence Design Systems (India) Pvt. Ltd. – Proposal for regularizing operations of Cafeteria & Gymnasium Facility.

9.1 It was informed that M/s. Cadence Design Systems (India) Private Limited submitted the details of Cafeteria and Gymnasium in its premises as under:-

S. No.	Location	Description	Area in sft	Total Built up area in sft	%age
1.	Plot No. 57AB C, 10 & 11	Cafeteria & kitchen	16,000	465,098	3%
2.	Plot No. 58C	Cafeteria & kitchen	2,300	54,745	4%
3.	Plot No. 58C	Gymnasium	1,675	54,745	3%

9.2 Shri Prawin Singh, authorized representative of the unit appeared before the Approval Committee and explained the proposal. He informed that the unit had been running these facilities and the equipment procured for Kitchen & Gymnasium were tax paid. It was further informed that the maintenance of equipment was carried out without any tax exemption/benefit under SEZ Rule.

9.3 The Approval Committee discussed the agenda in detail and after due deliberations, took note of the submissions made by the unit. It further granted approval for regularising of Cafeteria & Gymnasium facility subject to compliance

with conditions as mentioned in Instruction No. 95 dated 11.06.2019.

(10) Suprajit Engineering Limited - Request for amendment in ITC HS Code.

10.1 It was informed that the unit had requested for amendment in HS Code of one of the products namely '*Seeder Drive Gear Boxes (for Non-Automobiles)*' from 84839000 to 87089900. Shri Anand Negi, authorized representative of the unit appeared before the Approval Committee and explained the proposal. Shri Negi informed that these Seeder Drive shall be installed in Tractors for sowing the seeds.

10.2 The Approval Committee discussed the agenda in detail and after due deliberations, approved the proposal of unit and amended the ITC(HS) Code of '*Seeder Drive Gear Boxes (for Non-Automobiles)*' to 87089900.

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



(Surender Malik)
Joint Development Commissioner



(A. Bipin Menon)
Development Commissioner