



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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www.nsez.gov.in

फा०सं०.10/07/2022-SEZ/

5769
11/06/26

दिनांक : 11/06/2026

1. निदेशक(एस०ई०जेड०), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (निवारक), न्यू कस्टम हाउस, नियर आईजीआई एअरपोर्ट, नई दिल्ली - 110037 ।
4. आयुक्त, आयकर, एचएसआईआईडीसी बिल्डिंग, 4th फ्लोर, उद्योग विहार, फेज-5, गुडगांव (हरियाणा)।
5. आयुक्त, आयकर, सेंट्रल सर्कल- II, सी जी ओ कॉम्प्लेक्स, एनएच 4, फरीदाबाद, (हरियाणा) ।
6. निदेशक, बैंकिंग प्रभाग, वित्त मंत्रालय, भारत सरकार, नृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. निदेशक, उद्योग एवं वाणिज्य विभाग, हरियाणा सरकार, 30 बेज भवन, सेक्टर 17, चंडीगढ़।
8. प्रबंध निदेशक, हरियाणा राज्य औद्योगिक विकास निगम, प्लॉट नं सी -13 व 14, सेक्टर 6 पंचकूला, (हरियाणा)।
9. सीनियर टाउन प्लानर, टाउन एंड कंट्री प्लानिंग (एच क्यू), एस सी ओ :71-75, सेक्टर 17C, चंडीगढ़।
10. संयुक्त निदेशक, जिला उद्योग केंद्र, प्लॉट नं 2, आई डी सी, गुडगांव (हरियाणा)।
11. संयुक्त निदेशक, जिला उद्योग केंद्र, नीलम चौक, फरीदाबाद (हरियाणा)।
12. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता / सह-विकासकर्ता।

विषय: हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री गोपाल मीणा, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 11/06/2026 को पूर्वाह्न 11.00 बजे आयोजित बैठक का कार्यवृत्त एतद संबंधी।

महोदय,

उपरोक्त विषय के सन्दर्भ में हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में श्री गोपाल मीणा, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में अनुमोदन समिति की दिनांक 11/06/2026 को पूर्वाह्न 11.00 बजे आयोजित बैठक का कार्यवृत्त संलग्न है। भवदीय,

संलग्नक: उपरोक्तानुसार।

22) गुलाब
11/06/26

(गया प्रसाद)

उप विकास आयुक्त

प्रतिलिपि:

1. विशेष कार्याधिकारी - विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र ।
2. वैयक्तिक सहायक – संयुक्त विकास आयुक्त, नौएडा विशेष आर्थिक क्षेत्र ।
3. सम्बंधित विनिर्दिष्ट अधिकारी ।

NOIDA SPECIAL ECONOMIC ZONE

Minutes of the Approval Committee meeting in respect of SEZs located in the State of Haryana, held under the Chairmanship of Shri Gopal Meena, Development Commissioner, NSEZ at 11.00 AM on 11/06/2026.

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

1. Shri Paras Mani Tripathi, Joint Development Commissioner, NSEZ
2. Shri Rajesh Kumar Srivastava, Specified Officer of Customs, Gurugram
3. Shri Rajeev Ranjan, Asstt. Commissioner of Customs, Gurugram
4. Ms. Ashima Chawla, Asstt. Director, O/o DGFT, CLA, New Delhi.
5. Sh. Sandeep Kumar, Representative of O/o. Joint Director, DIC, Gurugram.

➤ Besides, during the meeting i). Shri Gya Prasad, DDC; ii) Shri Ravikesh Tripathy, Deputy Commissioner (Customs), Noida SEZ; & iii) Shri Sushil Kumar, ADC were also present to assist the Approval Committee. It was informed that the quorum was available and the meeting could proceed.

➤ At the outset, the Chairman welcomed the participants. After 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 Developers / units, the following decisions were taken unanimously.

➤ **New initiatives / reforms in view of good governance for Viksit Bharat 2047 were taken: -**

- Letter of Approval (LOA) shall be issued during the meeting itself, immediately after the approval of the Approval Committee, if found complete in all respect.
- Letter of Approvals at NSDL portal shall also be given/uploaded on same day.
- Calendar for conducting the Approval Committee meeting has been issued.
- The scheduled date of next meeting of Approval Committee is **02/07/2026**.
- Only those proposal which are received before five working days of the next scheduled date of the Approval Committee, shall be placed before the Approval Committee.
- The cases in which the Approval Committee has communicated the observations in writing, to the representative of the unit and the matter has been deferred due to that, in those cases the unit is required to comply with the observations within 5 working days (from the date of issue of the minutes) failing which the proposal may be treated as withdrawn.
- All pending matters of Personal Hearing (PH) regarding adjudication of SCNs would be considered on 30.06.2026. An SOP would be issued regarding adjudication of SCNs and penalty amount for the violations.
- MCA 21 registration will be mentioned in case of change in name of the company/firm/director/shareholding pattern/partners.

➤ **The following references were taken into the account by the Approval Committee while considering the proposals:-**

- i. DoC's Instruction No. 109 dated 18/10/2021 regarding change of name, change in director & shareholding pattern.
- ii. Provisions under Rule 11, Rule 18, Rule 19 & Rule 54 of SEZ Rules, 2006

➤ **Status of agenda discussed & decisions of the Approval Committee:-**

S. No.	Subject	No. of proposals	Proposals approved	Proposals deferred
1.	Change of directors & shareholding pattern.	04	04	00
2.	Proposal for enhancement in the production capacity	01	01	00
3.	Inclusion of additional services in LOA	01	01	00
4.	Monitoring of performance	01	01	00
5.	Expansion of area	01	Proposal withdrawn	

1. Ratification of the Minutes of the Approval Committee meeting held on 29/05/2026:-

As no reference in respect of the decisions of the Approval Committee held on 29/05/2026 was received from any of the members of the Approval Committee or trade, the Minutes of the Meeting held on 29/05/2026 were unanimously ratified.

Item No. 2. Intimation of Change of Directors of the Company -reg

2 (i) M/s. Globallogic Technologies Limited.

2.1.1. The Approval Committee discussed the proposal in detail and after due deliberations, took note of the following change in Directors of M/s Globallogic Technologies Limited in respect of its unit located in ASF Insignia SEZ Pvt. Ltd. IT/ITES SEZ at Village Gwal Pahari, Gurugram (Haryana), in terms of Instruction No. 109 dated 18.10.2021 of Department of Commerce:-

Previous Directors	Present Director
1. Ms. Lila Firoz Poonawalla DIN No.-00074392	1. Mr. Avnish Kumar Singh (DIN-10363629)
2. Mr. Rajat Mehta DIN No.- 00357228	2. Mr. Piyush Kumar (DIN-10064676)
3. Mr. Sumit Sood DIN No.- 07121668	4. Mr. Arun Swaroop Pisapati (DIN-11682027)
4. Mr. Piyush Kumar DIN No.-10064676	

2.1.2 This approval is subject to compliance of safeguards prescribed in instruction No. 109 dated 18.10.2021 issued by the Department of Commerce.

2.1.3 The formal letter in this regard has been issued, details of which are as under:

MCA registration number	LOA number
-	F. No. 10/53/2016-SEZ/5146 dated 11.06.2026

2.2 M/s Globallogic India Private Limited

2.2.1. The Approval Committee discussed the proposal in detail and after due deliberations, took note of the following change in Directors of M/s Globallogic India Private Limited in respect of its unit located at 15th floor, Tower-D, Grand Canyon Building No.-B-3, IT/ITES SEZ, ASF Insignia SEZ Private Limited SEZ Private Limited Village Gwal Pahari, Gurgaon, Haryana-122003, in terms of Instruction No. 109 dated 18.10.2021 of Department of Commerce:-

Previous Directors	Present Directors
1. Mr. Rajat Kumar Mehta DIN -00357228	1. Mr. Sumit Sood DIN No - 07121668
2. Mr. Sumit Sood DIN - 07121668	2. Mr. Piyush Kumar DIN No- 10064676
3. Mr. Piyush Kumar DIN- 10064676	3. Mr. Arun Swaroop Pisapati DIN No-11682027

2.2.2 This approval is subject to compliance of safeguards prescribed in instruction No. 109 dated 18.10.2021 issued by the Department of Commerce.

2.2.3 The formal letter in this regard has been issued, details of which are as under:

MCA registration number	LOA number
-	F. No. 10/36/2018-SEZ/5147 dated 11.06.2026

2.3. M/s. Inductis India Private Limited

2.3.1 The Approval Committee discussed the proposal in detail and after due deliberations, took note of the following change in shareholding pattern of M/s Inductis India Private Limited in respect of its unit located in M/s. DLF Cybercity Developers Ltd. IT/ITES SEZ Sector-24&25A DLF Phase-III Gurugram Haryana-122002, in terms of Instruction No. 109 dated 18.10.2021 of Department of Commerce:-

Name of Shareholder	Previous No. of shares held	Previous % of total paid up share capital	Present No. of Shares held	Present % of total paid up share capital
Exl Service.com India Pvt. Ltd.	91,390	99.99%	91,390	99.99%
Mr. Vikas Bhalla (nominee of exlservice.com (India) Private Limited	10	0.01%	-	-
Clairvoyant India Pvt. Ltd. U72200PN2014FTC153250 [Nominee of exl Service.com (India) Pvt. Ltd.]	-	-	10	0.01%
Total	91,400	100%	91400	100%

2.3.2 This approval is subject to compliance of safeguards prescribed in Instruction No. 109 dated 18.10.2021 issued by the Department of Commerce.

2.3.3 The formal letter in this regard has been issued, details of which are as under:

MCA registration number	LOA number
113186 dated 19.11.2001	F. No. 10/67/2014-SEZ/5119 dated 11.06.2026

2.4 M/s Natwest Digital Services India Private Limited

2.4.1. The Approval Committee discussed the proposal in detail and after due deliberations, took note of the following changes in Directors of M/s. Natwest Digital Services India Pvt. Ltd. in respect of its unit located in M/s Gurgaon Infospace Ltd. IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana), in terms of Instruction No. 109 dated 18.10.2021 of Department of Commerce:-

Previous Directors	Present Directors
1. Mr. Manesh Arjun Menda 2. Ms. Shelley Joanne Malton 3. Ms. Ruchika Panesar 4. Mr. Dhiraj Anand	1. Ms. Orpita Subrata Mukherjee Din No.- 11015991 2. Ms. Ruchika Panesar DIN No.- 08840178 3. Mr. Dhiraj Anand DIN No.- 10717468 4. Ms. Victoria Cleverley DIN No.- 11415124 5. Mr. Kapil Dev Suryanarayana Veluri DIN No.- 11430570

2.4.2 This approval is subject to compliance of safeguards prescribed in Instruction No. 109 dated 18.10.2021 issued by the Department of Commerce.

2.4.3 The formal letter in this regard has been issued, details of which are as under:

MCA registration number	LOA number
-	F. No. 10/53/2016-SEZ/5149 dated 11.06.2026

Item No.3.1 Proposal of M/s Tata Consultancy Services Ltd. to include "Marketing & Sales Promotion / Intermediary Services" as Authorized operations M/s Tata Consultancy Services Ltd.

3.1. The Approval Committee was informed that M/s. Tata Consultancy Services Limited has been granted following Letter of Approvals:

- LOA No. STPI/SEZ/Unit/03/60/753 dated 08.12.2010 in the IT/ITES SEZ, DLF Cyber City Developers Limited DLF Phase-III, Sector -25, 24-A, Gurugram, Haryana.
- LOA No. STPI/SEZ/Unit/03/13 dated 15.01.2008 in the IT/ITES SEZ, DLF Cyber City Developers Limited DLF Phase-III, Sector -25, 24-A, Gurugram, Haryana
- LOA No. STPI/SEZ/Unit/03/20/185 dated 27/05/2008 in the IT/ITES SEZ, DLF Cyber City Developers Limited DLF Phase-III, Sector -25, 24-A, Gurugram, Haryana.
- LOA No. 10/50/2014-SEZ/10332 dated 29.09.2014 in the IT/ITES SEZ, DLF Cyber City Developers Limited DLF Phase-III, Sector -25, 24-A, Gurugram, Haryana

3.2 It was further informed that Specified Officer vide letter No. CUS/MISC./SEZ/DCCDC/02/26/84 dated 04.06.2026 has informed that:

"2.....As per Notification No. 18/2017-Integrated Tax (Rate) dated 05.07.2017 issued by CBIC New Delhi, which read as under:

"In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do and on the recommendations of the Council, hereby exempts services imported

by a unit or a developer in the Special Economic Zone for authorised operations from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Service Tax Act, 2017 (13 of 2017)".

3. It is thus clear that all imported services including "Marketing & Sales Promotion/Intermediary Services" are exempted from payment of GST when used by a SEZ - Developer or a SEZ Unit for Authorized Operation. In this case & Sales the unit when imports services of "Marketing Promotion/Intermediary Services" from abroad need not to pay any GST on the same under Reverse Charge Mechanism (RCM) under Section 9 (3) of the CGST Act 2017.

4. From the foregoing this office is of the view that there is no need to include such services in the scope of Business Support Service or specifically mention in the default list of 67 services issued vide F.No. D.12/19/2013-SEZ dated 02.01.2018 by the Ministry of Commerce."

3.3. The Approval Committee noted that Department of Commerce vide **instruction No.94 dated 08.05.2019** has informed that vide letter number D.12/25/2012-SEZ dated 16.09.2013 followed by letters of even number dated 19.11.2013, 19.06.2014 and 09.07.2014 vide which a list of 66 services, which may be permitted by all UACs as default authorised services was conveyed. Further, BoA in its 85th meeting decided that "Management and Business Consultant Services" may be included in the list of default services. Such services would be limited to the extent of such value of services availed of/**consumed by the SEZ entity only**. Further, the unit shall produce evidence to the effect, to the satisfaction of the authorities concerned, that the said services was consumed in relation to their **authorised operations only**. It was further informed that DCs/UACs may expand the above list to facilitate Units/Developers in their respective zones.

3.4 Shri Ravinder representative of the unit appeared before the Approval Committee through virtual mode and explained the proposal.

3.5 The Approval Committee after due deliberations decided to grant permission for inclusion of Marketing and sales promotion services/commission agents, operating as intermediaries, for (a) Identification of overseas customers; (b) Liaison and coordination; (c) Market development; and (d) Procurement of export orders in the LOA of the unit in terms of Instruction No 94 dated 08.05.2019, subject to the condition that these services would be used **prospectively for exclusive use in authorized operations** approved to the unit and consumed by the unit only. Formal letter in this regard has also been issued vide letter No F. No. 10/74/2013-SEZ/5121 dated 11.06.2026.

Item No. 4. Proposal for Enhancement in the value of capital goods and revision in export/NFE projections

4.1 M/s R1RCM Global Private Limited.

4.1.1. It was informed to the Approval Committee that M/s. R1 RCM Global Pvt. Ltd. has submitted proposal for enhancement in the value of indigenous capital goods and revision in export/NFE projections as under:-

Particulars (for 5years)	Rs. In lakhs	
	Existing Projections	Revised Projections
Projected FOB Value of exports	119,307.38	123,588.61
Foreign Exchange outgo	10,398.25	13,125.81
NFE Earnings	108,909.13	110,462.80
Imported Capital Goods	415.57	1,353.93
Indigenous Capital Goods	3,731.09	5,737.09
Imported input Services	9,983.67	11,771.87

Indigenous input services	16,431.90	16,431.90
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4.1.2 Shri Vimal Sharma representative of the unit appeared before the Approval Committee and explained their proposal. The Approval Committee discussed the proposal in detail and after due deliberation approved the proposal of M/s. R1 RCM Global Pvt. Ltd in terms of 1st proviso of Rule 19 (2) of SEZ Rules, 2006. Formal letter in this regard has been issued vide this office letter No F. No. 10/24/2014-SEZ/5148 dated 11.06.2026.

Item No. 5. Monitoring of performance of SEZ under Rules 54 of SEZ Rules 2006

5.1 M/s Concentrix Daksh Services India Private Limited

5.1.1 The Approval Committee monitored the performance of the unit in terms of Rule 54 of SEZ Rules, 2006 and took note of the positive NFE earned by the unit and no foreign exchange is pending upto 31.03.2025 and also ratified the approval granted for renewal from 30.10.2026 to 29.04.2030 under Rule 19 6(A) of SEZ Rules, 2006.

5.1.2 Specified Officer, Gurugram SEZ has informed the Approval Committee that unit has paid all duties against DTA sale of scrap/remnants. The Approval Committee directed that the performance of the unit shall be monitored for the period 2025-26 and if the unit has rendered services in DTA on payment in INR, then a show cause notice to the unit shall be issued.

Item No.6 Approval given for renewal/extension of LOA w.e.f. 29.05.2026 to 08.06.2026

6.1 The Approval Committee noted that following approval for renewal/extension of LOA w.e.f. 29.05.2026 to 08.06.2026 were given by the O/o Development Commissioner in respect of the Private SEZ units located in the State of Haryana:

- i. LOA No. 10/15/2015-SEZ/7512 dated 28.07.2015 of M/s Reval India Private Limited has been renewed for a period of one year, i.e. upto 28.05.2027 in terms of Rule 19(6)(A) of SEZ Rules 2006. The discrepancies observed in the application of the unit have been communicated to the unit.
- ii. LOA No.10/52/2014-SEZ/6800 dated 17.09.2014 of M/s Concentrix Daksh Services India Private Limited has been renewed for remaining period of the third block of five years, i.e. upto 29.04.2030 in terms of Rule 19(6)(A) of SEZ Rules, 2006.
- iii. LOA No. 10/06/2024-SEZ/11534 dated 10.12.2024 of M/s Leapedge Aerospace and Defence Technology Private Limited has been extended for a period of one year upto 09.06.2027 in terms of Rule 19(4) of SEZ Rules, 2006.

Supplementary Agenda

Item No. (7): Proposal of M/s LifeWorks Wellbeing Solutions (India) LLP for expansion of area of the unit located in the DLF Limited IT/ITES SEZ, Gurugram (Haryana) by adding additional premises in another SEZ (Location-2) i.e. Gurugaon Infospace Limited SEZ, Gurugram (Haryana) – reg.

7.1 The Approval Committee was informed that unit vide its letter dated 27/04/2026 has submitted that in view of the current business requirements and the anticipated scale of growth, unit intends to expand its exiting SEZ operation in Location 1 by adding additional premises at Location 2. The proposed in another SEZ should be considered as an expansion of the existing unit, and not as a new unit. Further unit has given reference of M/s Sony India Software Centre Pvt Ltd, wherein it was held that

expansion into another SEZ is permitted with income-tax being applicable for the unexpired/residual period allowed by the BoA in its 58th meeting held on 12.06.2013.

7.2 The Approval Committee was further informed that the existing SEZ Rules & SEZ Act and its amendment do not permit partial relocation of a SEZ Unit in another SEZ and the sunset clause for Income Tax exemption for SEZ Units under Section 10AA of the Income Tax Act became effective from April 1, 2020. Considering the pandemic, the government had extended the timeline to claim tax incentives to September 30, 2020, provided the LOA was issued on or before 31.03.2020.

7.3 Shri Ashish Jain, Designated partner & Rajiv Chugh, Authorised representative of the unit appeared before the Approval Committee and explained the proposal.

7.4 The matter was deliberated amongst the members of the Approval Committee. The members were of the view that the proposal is beyond the existing provisions of SEZ Act & Rules and as such the instant proposal to allow part of SEZ unit in one SEZ to another SEZ does not meet parameters for consideration by Approval Committee and the Approval Committee observed the following:

- i. the proposal from unit is **splitting of business** by way of expansion of SEZ unit from location 1 to location 2 and **there is no exemption applicable on splitting of business** as per Section 10 AA of the Income Tax Act.,
- ii. As per Rule 19(2) (proviso 4), the Approval Committee may also approve proposals for merger of Letters of Approval of two or more Units of the same company or firm subject to the condition that these **Units fall within the same Special Economic Zone** and after merger, block period for calculation of Net Foreign Exchange shall be from the date of commencement of production of the Unit which commenced operation first and the Income tax exemption period shall be considered from the date of start of operation of the first Unit. This implies that expansion of a unit should also be in the same SEZ.

7.5 **Shri Ashish Jain, designated partner after being agreed with the above view of the members of the Approval Committee, he requested to allow him to withdraw the instant proposal, for which the Approval Committee agreed.** He informed that one application Request ID 112600004296 dated 10.06.2026 on SEZ online portal for setting up of a SEZ unit on the same location in Gurgaon Infospace Limited IT/ITES SEZ, Gurugram (Haryana) has been submitted by them and with the approval of the chair, a brief presentation of the proposed new unit was also given by him. After that he requested for early issuance of new LOA for the proposed new SEZ unit as they already stated the recruitment process of the employees for the proposed unit has been initiated.

7.6 The Approval Committee after due deliberations allowed "in-principle" to grant LOA for new SEZ unit provided the application fulfils all the requirements as per the provisions of the SEZ Act & SEZ Rules and that too own submission of written request letter for withdrawal of proposal for expansion. Unit did comply with the directions of the Approval Committee after the meeting was over and LOA was issued vide letter No. 10/20/2026-SEZ/5141 dated 11.06.2026.

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


11/06/26

(Paras Mani Tripathi)
Jt. Development Commissioner


11/06/26

(Gopal Meena)
Development Commissioner

“सत्यमेव जयते”