



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

फा०सं० 10/20/2007-सेज /

दिनांक : 16/09/2019

सेवा मे ,

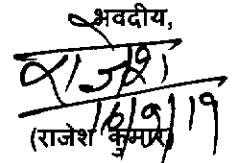
1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली- 110001 ।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002 ।
3. आयुक्त, सीमा शुल्क, नॉएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता,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

विषय: दिनांक 05/09/2019 को पूर्वाह्न 11.00 बजे प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 05/09/2019 को पूर्वाह्न 11.00 बजे प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

(राजेश कुमार)
उप विकास आयुक्त

प्रतिलिपि:-

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

नोएडा विशेष आर्थिक क्षेत्र

नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 05.09.2019 को पूर्वाह्न 11:00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा (उत्तर प्रदेश) में डॉ० एल० बी० सिंघल, विकास आयुक्त की अध्यक्षता में आयोजित बैठक का कार्यवृत्त।

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

- (i) Shri S. S. Shukla, Joint Development Commissioner, NSEZ.
- (ii) Shri Rajesh Sharma, Asstt. Commissioner (Customs), Noida.
- (iii) Shri Sachin Jain, Asstt. Commissioner, DIC, Noida
- (iv) Shri Chaman Lal, FTDO, O/o. DGFT, New Delhi.
- (v) Representative of SEZ Developers concerned, Special Invitee.

❖ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Shri S.K. Tyagi, Specified Officer (In-Charge), iii) Shri Prakash Chand Upadhyay, ADC & iv) Shri Mohan Veer Ruhella, ADC, were also present to assist the Approval Committee.

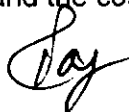
❖ At the outset, the Chairman welcomed the participants. After brief introduction, each items included in the agenda were taken up for deliberation one by one. After detailed deliberations amongst the members of the Approval Committee as well as interaction with the applicants / representatives of the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

1. दिनांक 02.08.2019 को आयोजित अनुमोदन समिति की बैठक की कार्यवृत्त का अनुसमर्थन :-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 02.08.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 02.08.2019 were ratified.

2. मै० मोरनौ शेपेल इंडिया एलएलपी का मै० सीव्यू डेवलपर्स प्राइवेट लिमिटेड की प्लॉट सं- 20 एवं 21, सेक्टर-135, नोएडा (उत्तर प्रदेश) में स्थित आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में इकाई स्थापना हेतु आवेदन।

2.1. It was brought to the notice of the Approval Committee that M/s. Morneau Shepell India LLP has submitted a proposal for setting up of unit over an area of 22844 Sqft. at 11th floor, Building No.7 in the IT/ITES SEZ of M/s. Seaview Developers Private Limited at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) to undertake service activities i.e. 'Information Technology / Information Technology Enabled Support Services such as human resource services, research and development services, Computer software services, back-office operations, call centers, content development or animation, data processing, engineering and design, graphic information system services, insurance claim processing, legal data bases, medical transcription, payroll, remote maintenance, revenue accounting, support centers and web-site services' with projected exports of Rs.11191.84 lakhs and cumulative NFE of Rs.10705.72 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.242.83 lakhs towards imported capital goods; Rs.480.94 lakhs towards indigenous capital goods and the cost of project shall be met from internal accruals and



advances against services. It was further informed that applicant has submitted copy of provisional offer of space for allotment of proposed space issued by M/s. Seaview Developers Private Limited, SEZ Developer vide letter dated 10.08.2019.

2.2. It was informed that following documents / information required to be submitted which had been communicated to the applicant:-

- (i) As per LLP Agreement dt. 09.08.2019, there are two Partners namely M/s. Morneau Shepell International Ltd. and M/s. Morneau Shepell India Ltd., therefore details of Mr. Scott Milligan and Mr. Naveen Narang required to be replaced in Para IV with actual partners.
- (ii) Audited Balance Sheet for last three years of Partners Company namely M/s. Morneau Shepell International Ltd. and M/s. Morneau Shepell India Ltd. required to be submitted.
- (iii) Type of 'Camera' as proposed in list of imported goods required to be mentioned whether these are Still camera or CCTV Camera.
- (iv) Copy of IEC, if obtained, may be submitted.

2.3. Shri Yogesh Khattar, Partner of M/s. Morneau Shepell and Ms. Ritika Gupta, authorized representative (E&Y), appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. Shri Yogesh Khattar informed to the Approval Committee that the group parent company M/s. Morneau Shepell Inc. is a Canadian listed company incorporated around 40 years ago and is having 5000 employees worldwide. He further informed that the M/s. Morneau Shepell India LLP is newly incorporated entity in India and M/s. Morneau Shepell Inc. Canada will provide financial support for setting up & operating the proposed SEZ unit. Their area of work is HR consulting and consultancy related with benefits / pension fund. The representative of the unit informed that they have submitted the required documents / information. The Approval Committee observed that this will be a 100% Foreign Direct Investment.

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

3. मै० आर सिस्टम्स इंटरनेशनल लिमिटेड का मै० अर्था इन्फ्राटेक प्राइवेट लिमिटेड की प्लॉट सं० 21 सेक्टर-टेकज़ोन-4, ग्रेटर नोएडा (उत्तर प्रदेश) में स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में दूसरी इकाई स्थापना हेतु आवेदन।

3.1. It was brought to the notice of the Approval Committee that M/s. R Systems International Limited has submitted a proposal for setting up its 2nd unit over an area of 30706 Sqft. (2853 Sqmt.) with 405 Seats approx. at 2nd floor, Tower-1 in the IT/ITES SEZ of M/s. Artha Infratech Pvt. Ltd. at Plot No.21, Sector- Techzone- IV, Greater Noida (U.P) to undertake service activities i.e. 'Software product development, Software product maintenance and support & Software product testing and quality assurance' with projected exports of Rs.37582.31 lakhs and cumulative NFE of Rs.32080.14 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.1063.30 lakhs towards imported capital goods; Rs.392.48 lakhs towards indigenous capital goods and other cost of project shall be met from retained earnings i.e. out of Internal Accruals. It was



further informed that applicant has submitted copy of Letter of Intent dt. 02.08.2019 signed by and between M/s. R Systems International Ltd. & M/s. Trustone Wegmans Developers Pvt. Ltd., Co-developer for allotment of 30706 Sqft. (2853 Sqmt.) with 405 Seats approx. at 2nd floor, Tower-1 in the said SEZ.

3.2. It was informed that In Para XI of Form-F, applicant has mentioned proposed employment generation of 78 (Men- 62, Women- 16), whereas, in supporting documents applicant has projected 394 Nos. employment generation over a period of 5 years. Hence, Para XI of Form-F needs to be corrected.

3.3. Shri Nand Sardana, CFO & Brig. V.K. Chauhan, Admn. Head appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. Besides, Shri Sudeep Gupta, Director of Artha Infratech Pvt. Ltd., Developer also appeared before the Approval Committee. The representative of the applicant unit informed that M/s. R. Systems is a Indian multi-national company worth 800 Crore with profit of Rs.80 Crore, worldwide it has 3000 employees. Its headquarter is in Noida where around 1600 employees are working. He further mentioned that the instant unit proposed to be setup for development of Digital Software. They further clarified that 394 Nos. employment generation have been proposed on a period of 5 years and they have rectified the same in online Form-F.

3.4. After due deliberations, the Approval Committee approved the proposal.

4.. मै० एचसीएल टेक्नोलॉजीज लि०, विकासकर्ता का प्लॉट सं० 3A, 3B & 2C, सेक्टर- 126, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव सम्बन्धी।

4.1. It was brought to the notice of the Approval Committee that M/s. HCL Technologies Ltd., Developer of IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) had submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
i)	Construction of all types of building in Processing area as approved by UAC.	22	504.43
ii)	Power (including power backup facilities) for captive use only.	23	129.38
iii)	Air Conditioning of Processing area.	21	38.36
iv)	Telecom and other communication facilities including internet connectivity.	05	11.85
v)	Common Data Centre with inter-connectivity.	13	3.10
vi)	Access Control and Monitoring System.	24	713.43
vii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	15.62
viii)	Fire protection system with sprinklers, fire and	07	14.22

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smoke detectors.		
	Total:	1430.39

4.2. Mr. D.K. Sharma, General Manager-Commercial, Mr. Rohit Aneja, Director-Project & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials.

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

5. मै० एनआईआईटी टेक्नोलॉजीज लि०, विकासकर्ता का प्लॉट नंबर TZ-2 & 2A, सेक्टर-टेकज़ोन, ग्रेटर नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

5.1. It was brought to the notice of the Approval Committee that M/s. NIIT Technologies Limited, Developer of IT/ITES SEZ at Plot No. TZ-2 & 2A, Sector-Techzone, Greater Noida (U.P) had submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operations	Sl.No at default Auth. Opr. as per Inst. No.50 & 54	Estimated Cost (Rs. in lakhs)
(i).	Telecom and other communication facilities including internet connectivity.	05	48.96
(ii).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	5.00
		Total:	53.96

5.2. It was further informed that while considering the proposal for approval of list of materials of the said developer, the Approval Committee in its meeting held on 05.07.2019 had observed that the developer had proposed purchase of '500 Ltr. Tarpin Oil/Thiner/Sprit' at an estimated value of Rs.50 lakhs, price of which was on very higher side. The Approval Committee had expressed displeasure on certification of list by the Chartered Engineer in a very casual manner and directed to call for an explanation from the Chartered Engineer in this regard. The Committee had also directed to seek explanation from the developer for not exercising due diligence while preparation of list of material. Accordingly, directions of the Approval Committee had been communicated to the Developer vide this office letter dated 23.07.2019 as well as to Mr. S.P. Chauhan, Chartered Engineer vide this office letters dated 22.07.2019.

5.3. It was informed that in reply to this office letter dated 23.07.2019, the Developer vide its letter dated 23.07.2019 has apologized for such clerical mistake. The developer has informed that the estimated value of said item is Rs.50 Thousand. The developer had also assured to take care that such mistakes do not happen in future. It was informed that the explanation from the Chartered Engineer is still awaited.

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5.4. Shri Mukesh Chauhan, Sr. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials.

5.5. The Approval Committee observed that Chartered Engineer, Mr. S.P. Chauhan, who had certified the earlier list, has again certified the instant list of items. Whereas explanation sought from him as per directions of the Approval Committee, has not been submitted by the said Chartered Engineer, so far.

5.6. After due deliberations, the Approval Committee observed that this is serious issue. Approval Committee approves list of material inter-alia based on Chartered Engineer Certificate and the same has not been given due care before signing by Chartered Engineer. Therefore, the Committee decided to defer the proposal till receipt of explanation from the Chartered Engineer. The Approval Committee further directed to write a detailed letter to directors of M/s. NIIT Technologies Ltd. in the matter.

6. सह-विकासकर्ता, मै० ट्रस्टोन वेगमंस डेवलपर्स प्रा० लि० का मै० आर्था इन्फ्राटेक प्रा० लि० के प्लॉट सं० 21 सेक्टर-टेकज़ोन-4, ग्रेटर नोएडा (उत्तर प्रदेश) में स्थित आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

6.1. It was brought to the notice of the Approval Committee that M/s. Trustone Wegmans Developers Pvt. Ltd., Co-developer of IT/ITES SEZ of M/s. Artha Infratech Pvt. Ltd. at Plot No. 21, Sector-Techzone-IV, Greater Noida, had submitted proposal for approval of list of materials to carry on following default authorized operations:-

S.No.	Name of Authorized Operations	Sl.No at default list of materials as per Inst. No.50 and 54	Estimated Cost (Rs. in lakhs)
(i).	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	586.94
(ii).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	224.39
(iii).	Fire protection system with sprinklers, fire and smoke detectors.	07	101.76
(iv).	Air Conditioning of Processing area.	21	261.83
(v).	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains, and water channels of appropriate capacity.	02	1.5
(vi).	Road with Street lighting, Signals and Signage.	01	18.60
(vii).	Telecom and other communication facilities including internet connectivity.	05	104.46

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		Total:	1299.48
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6.2. Shri Rajiv Baghel, Sr. Manager & Md. Shahid Khan, Manager appeared before the Approval Committee on behalf of the Co-developer and explained the requirement of proposed materials.

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

7. विकासकर्ता, मै० सीव्यू डेवलपर्स प्रा० लि० का प्लॉट संख्या- 20 एवं 21, सेक्टर- 135, नोएडा (उत्तर प्रदेश) में स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव सम्बन्धी।

7.1. It was brought to the notice of the Approval Committee that M/s. Seaview Developers Pvt. Ltd., Developer of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (U.P) had submitted proposal for approval of a list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operations	SI.No at default Auth. Opr. as per Inst. No.50 & 54	Estimated Cost (Rs. In Lakhs)
(i).	Air Conditioning of Processing area.	21	295.65
(ii).	Construction of all types of building in Processing area as approved by UAC.	22	829.24
(iii).	Parking including Multi-Level Car Parking (automated / manual)	18	93.08
		Total:	1217.97

7.2. Shri Jay Kumar & Shri Amrik Singh, both authorized representative of the developer appeared before the Approval Committee and explained the requirement of proposed materials.

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

8. मै० सीव्यू डेवलपर्स प्राइवेट लिमिटेड का प्लॉट सं० 20 एवं 21, सेक्टर- 135, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित 'बैकअप पावर जनरेशन' इकाई के क्षेत्र में बढ़ोतरी का प्रस्ताव।

8.1. It was brought to the notice of Approval Committee that M/s. Seaview Developers Pvt. Ltd. (Backup Power Generation Unit) had applied for expansion of area of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.). It was informed that M/s. Seaview Developers Pvt. Ltd. had been granted LOA dated 01.04.2019 for setting up of unit for "Backup Power Generation through DG Sets for supply to the SEZ Developer-36750 KVA" over an built-up area admeasuring 2985.80 Sqmt. (comprising of Basement of Building No.1: 302.30 Sqmt., Building No.4: 426.40 Sqmt., Building No.7: 930.50 Sqmt., Building No.8: 937.00 Sqmt. & Space for HSD Tanks at Ground Near Building No.3: 389.60 Sqmt.) in the Processing area of the said SEZ. It was informed that the unit has requested for addition of 631 Sqmt. built-up area at Basement of Building No. 11A (MLCP/Office Block) in processing area of SEZ. It was informed that

unit has submitted copy of provisional offer of space in respect of proposed area issued by SEZ developer vide letter dated 14.08.2019.

8.2. It was informed to the Approval Committee that Occupancy Certificate in respect of Building No. 11A (MLCP/Office Block) is not available in records.

8.3. Shri Jay Kumar & Shri Amrik Singh, both authorized representative of the unit appeared before the Approval Committee and explained the proposal. The representative of the unit informed that Building No. 11A is under construction though basement has been completed. They further stated that required pipelines / fit-outs for DG Sets required to be done during the construction process. Further, they informed that the Occupancy Certificate of this building is expected by February, 2020. The representatives of the unit assured that the actual operations from this building will be started only after receipt of Occupancy Certificate.

8.4. After due deliberations, the Approval Committee approved the proposed expansion of area subject to the condition that they shall start actual operations from this building only after receipt of Occupancy Certificate.

9. मै० जेविएंट सॉफ्टवेयर सोल्युसंस इंडिया प्रा० लि० का मै० सीव्यू डेवलपर्स प्रा० लि० के प्लॉट संख्या- 20 एवं 21, सेक्टर- 135, नोएडा (उत्तर प्रदेश) में स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित दो इकाईयों के विलय का प्रस्ताव।

9.1. It was brought to the notice of Approval Committee that M/s.Xavient Software Solutions India Pvt. Ltd. had submitted proposal for merger of LOA No. 10/24/2018-SEZ/5232 dated 16.05.2018 of Unit-II into 10/02/2018-SEZ/1712 dated 15.02.2018 of Unit-I, of its two units located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh). The details of both the units are as under:-

Particulars	Unit-I	Unit-II
LOA No. & Date	No. 10/02/2018-SEZ/1712 dated 15.02.2018	No. 10/24/2018-SEZ/5232 dated 16.05.2018
Location	(i) 18910 Sqft. at 5 th floor, Building No. 5. (ii) 22111 Sqft. at 6 th floor, Building No.5	(i) 18910 Sqft. at 5 th floor, Building No. 5. (ii) 30473 Sqft. at Upper Ground floor, Building No.6. (iii) 30915 Sqft. at 3 rd floor, Building No.6 (iv) 30915 Sqft. at 4 th floor, Building No.6. (v) 27966 Sqft. at 5 th floor, Building No.6.
Bond-Cum-LUT executed / accepted.	Yes	Yes. However, BLUT in respect of expansion of area & revision in projections issued vide this office letter dated 21.06.2019 not executed.
Date of commencement of production	24.12.2018	30.04.2019

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LOA valid upto	23.12.2023	29.04.2024
Approved Authorised Operation	Software Development and IT/ITE Enabled Services (including Technical Testing & Analysis Services)	(i) Software Development and IT/ITE Enabled Services (including Technical Testing & Analysis Services). (ii) Call Centre / BPO Operations.
Approved projections (for five years)	(Rs. in lakhs)	(Rs. in lakhs)
1) FOB value of export	33800.00	41697.00
2) Forex outgo	1600.00	4000.00
3) NFE (1-2)	32200.00	37697.00
4) Imported Capital Goods	800.00	2000.00
5) Indigenous Capital Goods	800.00	2000.00

9.2. It was informed that the unit had stated that they had obtained 2 separate LOAs as they had planned to carry out Software Development and IT/IT Enabled Services (including technical testing and analysis services) from the first LOA and Call Centre / BPO Operations from the second LOA. However, due to decent growth in both the line of business they may not be able to segregate both the operations among these 2 LOAs.

9.3. Further, it was informed that the unit has also requested to add "Call Centre / BPO Services" under LOA No. 10/02/2018-SEZ/1712 dated 15.02.2018 of Unit-I which will be continued after merger of these two LOAs.

9.4. It was further informed that as per Proviso 4 to Rule 19(2) of SEZ Rules, 2006 (as inserted vide Notification No. GSR 909(E) dt. 19.09.2018) provides as under:-

"Provided also that the Approval Committee may approve proposals for merger of Letters of Approvals 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 first and the Income Tax exemption shall be considered from the date of start of operation of the first unit."

9.5. It was further informed that following documents / information are required from the unit:-

- Unit needs to submit revised consolidated export / NFE projections, requirement of imported / indigenous capital goods & employment generation, post-merger of LOAs.
- Unit had been requested vide this office email dated 18.07.2019 to submit copy of Passport & PAN Card of Mr. Rajiv Mohan Dhand (newly appointed Director) along with CA certificate details of changes in shareholding pattern of the company, if any. However, reply from the unit is awaited.

9.6. Shri Ashish Jain, Director & Shri Chetan Gupta, Asstt. Manager appeared before the Approval Committee and explained the proposal. The representative of the unit informed that they have

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submitted combined projections post merger of LOAs. Documents related to newly appointed director shall be submitted soon, and requisite BLUT shall also be executed in time.

9.7. After due deliberations, the Approval Committee approved the proposal for merger of LOA No. 10/24/2018-SEZ/5232 dated 16.05.2018 of Unit-II into 10/02/2018-SEZ/1712 dated 15.02.2018 of Unit-I, in terms of Proviso 4 to Rule 19(2) of SEZ Rules, 2006, as well as inclusion of "Call Centre / BPO Services" in merged LOA, subject to the condition that block period for calculation of Net Foreign Exchange and Income Tax exemption shall be considered from the date of commencement of operation of Unit-I i.e. w.e.f. 24.12.2018.

10. मै० मेटलाइफ ग्लोबल ऑपरेशंस सपोर्ट सेंटर प्रा० लि० का विकासकर्ता मै० ऑक्सीजन बिज़नेस प्रा० लि० की प्लॉट सं.7, सेक्टर-144, नॉएडा, (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के लिए 07 अतिरिक्त सेवाओं के अनुमोदन का प्रस्ताव।

10.1. It was brought to the notice of the Approval Committee that M/s. Metlife Global Operations Support Center Pvt. Ltd. (Unit-II) had submitted a proposal for approval of following 07 Nos. additional service, in addition to the default services, to carry on authorized operations in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.):-

- i) Business Auxiliary Services.
- ii) Foreign Exchange Broking Services
- iii) Health & Fitness & Health Check-up & treatment Services Club or association services
- iv) Insurance agent services
- v) Photography Services & Video production agency's services.
- vi) Real estate agent's services
- vii) Event Management Services

10.2. Ms. Neha Garg, Director & Ms. Neha Rai appeared before the Approval Committee on behalf of the unit and explained the requirement of proposed additional services.

10.3. The Approval Committee discussed the proposed additional services one-by-one and after due deliberations, approved the following additional services:-

- (i) Business Auxiliary Services – Exclusively for works related to authorized operations carried out within the SEZ.
- (ii) Health & Fitness services & Health Check-up & treatment services – Exclusively for health checkup of employees of SEZ unit carried out within the SEZ only.
- (iii) Insurance agent services – Specifically for services rendered in respect of assets of the unit within SEZ.
- (iv) Photography Services & Video production agency's services - Exclusively for business development activities carried out within the SEZ only.
- (v) Real estate agent's services - Exclusively for renting of space within the SEZ.

- (vi) Event management services – Exclusively for the event related to the authorized operations to be organized within the SEZ only.

10.4. On specified request of the representative of the unit, the Approval Committee also approved Management or Business Consultants Services, subject to the condition that exemption for "Management and business consultant 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 that effect, to the satisfaction of the authorities concerned, that the said service was consumed by the SEZ unit in relation to their authorized operations only. Besides, proposed additional service viz. Foreign Exchange Broking Services, has not been approved by the Approval Committee.

11. मै० अर्शिया लॉजिस्टिक्स सर्विसेज लिमिटेड- Request to grant permission for cutting activities as part of value added activities by its unit located in the Free Trade & Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.)

11.1. It was brought to the notice of the Approval Committee that M/s. Arshiya Logistics Services Limited had submitted a request to grant permission for cutting activities in its aforesaid FTWZ Unit located in the Free Trade and Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.). It was informed that the unit had stated that one of its foreign client namely M/s. ZTE Corporation, Shenzhen, China importing the Cables in bigger or zambo rolls and they have to supply these cables to their end customers in a smaller size cable after cutting & re-packing. It was informed that the unit had enclosed copy of letter dated 16.08.2019 of M/s. ZTE Corporation addressed to DC, NSEZ.

11.2. Shri Pramod Chhoker, Sr. Manager on behalf of unit and Shri Hanif Tole, General Manager of ZTE Corporation appeared before the Approval Committee and explained their proposal. The representative of ZTE Corporation informed that they have warehoused many imported consignment items for Telecom Equipment consisting of cables in big rolls and as per requirement of its DTA customers in telecom sector like Airtel, Vodafone, DMRC etc. they need to cut these cables in a smaller size for re-packing before dispatch. He further informed that there will be no change in HS Code even after cutting of cables in smaller size.

11.3. The Approval Committee observed that as per Para VI of Instruction No. 49 dated 10.03.2010 issued by DOC, *"Requests for allowing cutting, polishing, blending etc. as part of authorised operation of a FTWZ unit can be considered by the Approval Committee on a case to case basis based on the merits of the case"*.

11.4. After due deliberations, the Approval Committee approved the proposal for cutting activities of cable, in terms of Para VI of Instruction No. 49 dated 10.03.2010 issued by DOC.



12. मै० अर्शिया 3पीएल सर्विसेज प्राइवेट लिमिटेड, का मै० अर्शिया नोर्दर्न एफटीडब्ल्यूजेड लिमिटेड की ग्राम इब्राहिमपुर, जुनाईदपुर उर्फ मौजपुर, तहसील खुरजा, जिला-बुलंदशहर (उत्तर प्रदेश) स्थित फ्री ट्रेड एंड वेयरहाउसिंग जोन में स्थापित इकाई के एलओए में अतिरिक्त वस्तुओं को शामिल करने का प्रस्ताव।

12.1. It was brought to the notice of the Approval Committee that M/s. Arshiya 3PL Services Limited has submitted proposal for inclusion of following item in the Annexure-A of LOA dated 30.10.2018 of the unit located in the Free Trade and Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.):-

S. No.	Item Description	Exim Code / ITC(HS) Code
(i)	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS	8470 (Free)
(ii)	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8525 TO 8528	85299090 [OTHER] (Free)
(iii)	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF HEADING 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY COSMIC OR OTHER IONISING RADIATIONS	9030 (Free)
(iv)	PHENOLS; PHENOL-ALCOHOLS	2907 (Free)
(v)	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF HEADING 2912	2913 (Free)
(vi)	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 MM	4408 (Free)
(vii)	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD	4412 (Free)
(viii)	Wooden frames for paintings, photographs, mirrors or similar objects	44140000 (Free)
(ix)	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD.	4415 (Free)
(x)	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES.	4418 (Free)
(xi)	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE).	6802 (Free) Subject to Policy Condition 3 of this Chapter
(xii)	MILLSTONES, GRINDSTONES, GRINDING, WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS.	6804 (Free)
(xiii)	IRON AND NON-ALLOY STEEL IN INGOTS OTHER PRIMARY FORMS (EXCLUDING IRON OF HEADING 7203). [including HS Code 72061090: having policy condition that Carbon steel cast billet ingots, billets, blooms and slabs for re-rolling into steel for general structural purposes must conform to IS 2830, and for re-rolling into low tensile structural steel must conform to IS 2831]	7206 (Free) Subject to policy condition.
(xiv)	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF	8409 (Free)

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	HEADING 8407 OR 8408	
(xv)	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC	8417 (Free)
(xvi)	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF HEADING 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPOURISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES	8419 (Free)
(xvii)	SHIP'S DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE	8426 (Free)
(xviii)	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425 TO 8430	8431 (Free)
(xix)	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINES OF HEADINGS 8456 TO 8465) FOR PREPARING OR MAKING PLATES, PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED)	8442 (Free)
(xx)	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF HEADING 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF.	8443 (Free) HS Code 84433210, 84433220, 84433230, 84433240 & 84433250 are subject to ISI 13252:2003]
(xxi)	WEAVING MACHINES (LOOMS)	8446 (Free)
(xxii)	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADINGS 8456 TO 8465 INCLUDING WORK OR TOOL HOLDERS, SELFOPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR THE MACHINES; TOOL HOLDERS FOR ANY TYPE OF TOOL, FOR WORKING IN THE HAND.	8466 (Free)
(xxiii)	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARINGS HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS)	8483 (Free)
(xxiv)	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)	8705 (Free)
(xxv)	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS	3920 (Free)
(xxvi)	OTHER PLATES, SHEETS FILM, FOIL AND STRIP, OF PLASTICS	3921 (Free)
(xxvii)	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS	3922 (Free)
(xxviii)	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE,	7308 (Free) [HS Code 73081000 & 730890- Steel tubes for structural purposes must conform to IS 1161]

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	PREPARED FOR USE IN STRUCTURES OF IRON OR STEEL	
(xxix)	DIODES, TRANSISTORS AND SIMILAR SEMI-CONDUCTOR DEVICES; PHOTSENSITIVE SEMICONDUCTOR DEVICES; INCLUDING PHOTO VOLTAIC CELLS, WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES (LED); MOUNTED PIEZOELECTRIC CRYSTALS	8541 (Free)
(xxx)	ELECTRONIC INTEGRATED CIRCUITS	8542 (Free) HS Code 85423300 is subject to IS 616:2010]
(xxxi)	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING 8702), INCLUDING STATION WAGONS AND RACING CARS.	8703 (Free)
(xxxii)	SYNTHETIC RUBBER AND FACTICE DERIVED FORM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF HEADING 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	4002 (Free)

12.2. It was informed that unit vide its letter dated 19.07.2019 has submitted copy of registered Lease Agreement dated 12.06.2019 executed with FTWZ Developer.

12.3. Shri Pramod Chhoker, Sr. Manager appeared before the Approval Committee and explained that proposal. He informed to the Approval Committee that earlier upon approval obtained from DGFT, M/s. Arshiya Northern FTWZ Ltd. had imported some motor vehicles and warehoused in FTWZ. He further informed that at present 02 vehicles are left and they wish to take these vehicles from the books of account of Arshiya Northern FTWZ Ltd. to M/s. Arshiya 3PL Services Limited.

12.4. The Approval Committee observed that there are port restrictions against the items under Exim Code 8705 & 8703 proposed at Sl. No. (xxix) & (xxxi) above.

12.5. After due deliberations, the Approval Committee approved the above items (excluding Exim Code 8705 & 8703) proposed by the unit, subject to following terms & conditions:-

- (i). The scope of authorized operations of the unit will be strictly as per Rule 18(5) of SEZ Rules, 2006.
- (ii). No export / import of any items will be allowed, which comes under Prohibited/Restricted items/Negative list under Import policy given in ITC(HS) Classification or any other law and/or covered under SCOMET list as per DGFT Notifications / Public Notice / Instructions issued from time-to-time.
- (iii). Port restrictions as per DGFT Notifications / Public Notice / Instructions issued from time-to-time, shall be applicable.
- (iv). Any sale in DTA shall be only in convertible foreign currency in terms of proviso to Rule 18(5) of SEZ Rules, 2006.

The Approval Committee further decided that the matter in respect of Exim Code 8705 & 8703 may be considered separately after receipt of detailed proposal from the unit.

13. मै० अर्शिया नोर्दर्न एफटीडब्लूजेड लिमिटेड, ग्राम इब्राहिमपुर, जुनैदपुर उर्फ मौजपुर, तहसील खुरजा, जिला-बुलंदशहर (उत्तर प्रदेश) स्थित फ्री ट्रेड एंड वेयरहाउसिंग जोन की इकाईयों द्वारा पंजीकृत लीज डीड जमा करने के सम्बन्ध में।

13.1. It was informed that the Approval Committee in its meeting held on 03.05.2019 had directed to issue notice to all units in the Free Trade and Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.), who have not submitted copy of registered lease deed to this office within the period the period of 6 months from the date of Letter of Approval issued to them, in terms of Rule 18(2)(ii) of SEZ Rules, 2006.

13.2. Further, it was informed that as per directions of the Approval Committee separate letters had been issued to the units vide this office letter dt. 30.05.2019. Further reminder letter dt. 12.07.2019 has also been issued to those units who have not submitted copy of registered lease deed. It was informed that the present status of submission of copy of registered lease deed by the units in Arshiya Northern FTWZ Ltd. is as under:-

S. No.	Name of units	LOA Date	Status of Registered Lease deed	Remarks
(i)	Buhariwala Logistics	18.07.2012	Submitted	-
(ii)	Arshiya Logistics Services Ltd.	08.08.2017	Submitted	-
(iii)	Syndicate Innvoations International Ltd.	24.01.2018	Submitted	-
(iv)	Draphant Infotech Pvt. Ltd.	16.10.2018	Submitted	-
(v)	Arshiya 3PL Services Pvt. Ltd.	30.10.2018	Submitted	-
(vi)	Arshiya Supply Chain Management Pvt. Ltd.	21.09.2011	Submitted but not registered	Applied for exit on 19.07.2019. Unit had been requested vide this office letter dt. 16.08.2019 to submit required documents.
(vii)	DSV Air & Sea	18.07.2012	Submitted but not registered	Applied for exit on 01.05.2019. Unit had been requested vide this office letter dt. 31.05.2019 to submit required documents.
(viii)	Srikaram Prescience Pvt. Ltd.	08.06.2012	Submitted but not registered.	Reminder issued.
(ix)	MWT Trading	10.05.2012	Submitted but not registered	Reminder issued.
(x)	Siddharth Logistics Co. Pvt. Ltd.	08.06.2012	Submitted but not registered	Reminder issued.
(xi)	Geodis Overseas Pvt. Ltd.	18.07.2012	Submitted but not registered	Reminder issued.
(xii)	Value Freight (Delhi) Pvt. Ltd.	30.08.2012	Not submitted	Reminder issued.
(xiii)	Dev IT Serv Pvt. Ltd.	03.09.2015	Submitted but not registered	Applied for exit on 01.02.2017. Unit had been

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				requested vide this office letter dt. 03.03.2017 to submit required documents.
(xiv)	Scope Logistics Services India Pvt. Ltd.	20.06.2017	Not submitted	The unit vide its letter dt. 18.07.2019 had intimated they are going to exit from SEZ scheme.
(xv)	Huawei Telecommunication (India) Company Pvt. Ltd.	28.09.2018	Not submitted.	Reminder issued.
(xvi)	Vardhman Customs Clearing & Forwarding Agent	28.12.2018	Submitted on 04.05.2019.	-
(xvii)	DOW Chemical International Pvt. Ltd.	24.01.2019	Not submitted.	Applied for exit on 22.08.2019.
(xviii)	CFM Aircraft Engine Support South Asia Pvt. Ltd.	25.02.2019	Submitted on 04.05.2019.	-

13.3. Shri Pramod Chhoker, Sr. Manager appeared before the Approval Committee on behalf of FTWZ Developer and informed that Lease Agreement in respect of Siddharth Logistics Co. Pvt. Ltd. is under process and they will submit the same within a week.

13.4. After due deliberations, the Approval Committee took note of the submission of registered lease deed by above FTWZ units. The Approval Committee directed the representative of the developer to ensure submission of registered lease deed by remaining operating units.

14. **मै० एचसीएल टेक्नोलॉजीज लिमिटेड का मै० गोल्डन टॉवर इन्फ्राटेक प्राइवेट लिमिटेड के प्लॉट नंबर 08, सेक्टर -144, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में इकाई स्थापित करने का आवेदन।**

14.1. It was brought to the notice of the Approval Committee M/s. HCL Technologies Ltd. has submitted a proposal for setting up of unit over an area of 92581 Sq.ft. i.e. (8601.05 Sq mt.) at 4th and 5th Floor, Building-1, Wing A & B in the IT/ITES SEZ of M/s Golden Tower Infratech Pvt. Ltd, at Plot No 8 , Sector 144, Noida (Uttar Pradesh) to undertake service activities i.e. *'IT/ITES namely Computer Software Services, Including Information Enabled Services Such As Back-Office Operations, Call Centres, Content Development Or Animation, Data Processing, Engineering and Design, Graphic Information System Services, Human Resources Services, Insurance Claim Processing, Legal Data Bases, Medical Transcription, Payroll, Remote Maintenance, Revenue Accounting, Support Centres and Web-Site Services, Off-Shore Banking Services, Professional Services, distribution services (excluding retail services) and financial services'* with projected exports of Rs. 142788.75 lakhs and cumulative NFE of Rs.140082.05 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.10232.69 lakhs towards imported capital goods; Rs.2460.62 lakhs towards indigenous capital goods and the cost of project shall be met from Reserves & Surplus of the company. It was further informed that applicant has submitted copy of

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provisional offer of space for allotment vide letter dated 27.08.2019 issued by M/s. Golden Tower Infratech Private Limited, SEZ Developer.

4.2. Mr. D.K. Sharma, General Manager-Commercial, Mr. Rohit Aneja, Director-Project & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the applicant and explained the proposal.

14.3. After due deliberations, the Approval Committee approved the proposal.

15. मै० लैम्ब्डा कन्टेंट इंडिया प्राइवेट लिमिटेड का मै० सीव्यू डेवलपर्स प्रा० लि० के प्लॉट संख्या-20 एवं 21, सेक्टर-135, नोएडा (उत्तर प्रदेश) में स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के अनुमोदन पत्र दिनांक 26.02.2018 की वैधता बढ़ाने एवं कंपनी का नाम मै० एसपीआई टेक्नोलॉजीज इंडिया प्रा० लि० परिवर्तित करने का प्रस्ताव सम्बन्धी।

15.1. It was brought to the notice of the Approval Committee that M/s. SPI Technologies India Pvt. Ltd. had been granted LOA No. 10/05/2018-SEZ/2171 dated 26.02.2018 for setting up of unit in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd., Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh). Thereafter, the Approval Committee in its meeting held on 01.02.2018 had approved the proposal of the unit for change of entrepreneur from M/s. SPi Technologies India Pvt. Ltd. to **M/s. Lambda Content India Pvt. Ltd.** pursuant to scheme of amalgamation approved by the NCLT vide Order dated 23.10.2018. It was further informed that the initial LOA of the unit was valid upto 25.02.2019, however, unit neither submitted intimation for commencement of operation nor applied for extension of LOA.

15.2 It was informed that the unit vide its letter dated Nil received on 23.05.2019 again submitted a proposal for change of name of the company from 'M/s. Lambda Content India Pvt. Ltd.' to '**SPI Technologies India Private Limited**'. It was informed that since, the LOA of the unit was already lapsed on 25.02.2019, hence unit had been requested vide this office on 15.03.2019 to first submit online application for LOA extension giving reasons for non-submission of application for LOA extension before its expiry along with requisite documents for change of name of the company. It was further informed that the unit vide its letter dated 25.06.2019 submitted copy of Commercial Invoice dated 21.06.2019 as proof of commencement of operation and also submitted the online request for LOA extension. Further, it was informed that unit vide its email dated 01.08.2019 had stated that though the commercial production was commenced on 01.08.2018 i.e. within the LOA validity period, but the project extended for a period of 10 month until June 2019 for completion. Besides unit had stated that their company was undergone restructuring process by way of merger in Feb 2019, hence they inadvertently overlooked the validity of the LOA which was lapsed on 25.02.2019. Unit had further mentioned that without realizing the fact that their LOA is not valid, they raised the first invoice to the client in June, 2019. It was informed that the unit has stated that it was completely oversight



from their end and not intentional and the Unit has requested to consider the above facts and condone the delay in seeking LOA extension.

15.3. It was informed that Specified Officer vide his letter dated 22.08.2019 has informed that the unit site was visited by the Authorised Officer in-charge on 21.09.2019 and he has submitted the following observations:-

- (i) The unit was asked to submit copy of Date of Commencement letter submitted to DC office and file MPR w.e.f. March 2019 but the Unit has not filed any MPR till date.
- (ii) W.e.f. 26.02.2019 i.e. post-expiry of LOA, no Custom duty/ IGST exemption on goods has been allowed by this office under Rule 27; nor any input service Invoices have been countersigned/endorsed.
- (iii) as per information provided by the Unit, they have made sale of IT/ITES exports of USD 5693.54 till date (which was actually made under one Invoice in June 2019 after expiry of LOA). No information in this regard was furnished to this office earlier.
- (iv) The unit was having Capital goods viz. Desktops, Laptops, Servers, Networking and Electrical equipment etc. and approximately 150 nos. of manpower at the time of visit by the Authorized Officer.
- (v) It was also observed that the unit is having a small Cafeteria within its premises.
- (vi) In view of the expiry of LOA dated 26.02.2018, no BLUT has been executed by M/s. Lambda Content India Pvt. Ltd. (change in name of Unit after approval by DC office) as per letter F. No. 2448 dated 26.02.2019 issued by this office.

15.4. It was further informed that with regard to proposal for change of name of the company from 'M/s. Lambda Content India Pvt. Ltd.' to 'M/s. SPi Technologies India Pvt. Ltd.', the unit has submitted following documents :-

- (i) Certificate of Incorporation pursuant to change of name of the company Lambda Content India Private Limited to SPi Technologies India Private Limited issued by ROC, Pondicheri on 10.04.2019.
- (ii) Copy of M&AOA and e-PAN Card No. AADCL3320N in the name of M/s. SPi Technologies India Private Limited.
- (iii) Copy of CA certified details of shareholding pattern of M/s. Lambda Content India Pvt. Ltd., as on 31.03.2018, as given below:-

S. No.	Name of the Shareholders	No. of Shares	% Share
1.	SPI Global Content Mauritius Holding	16507463	99.99%
2.	Sameer Mittal	1	0.01%
	Total:	16507464	100%

- (iv) List of current directors of the company. The details of earlier & current directors of the company is as under:-

Previous Directors	Current Directors
Mr. Cyrus Dinshaw Driver	1. Ms. Sandhya Rohit Malhotra

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Mr. Ezhil Arasan Kuppusamy Ms. Sandhya Rohit Malhotra Mr. Murli Krishnan Nair Mr. Rustam Patnaik.	2. Mr. Rustam Patnaik 3. Mr. Ratnadeep Datta 4. Mr. Kumar Subramaniam 5. Mr. Ezhil Arasan Kuppusamy 6. Mr. Dhaneesh Kumar Unnery
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- (v) Copies of DIR-12 for cessation of Mr. Cyrus Dinshaw Driver & Mr. Murli Krishnan Nair and appointment of Mr. Ratnadeep Datta, Mr. Kumar Subramaniam & Mr. Dhaneesh Kumar Unnery along with copies of PAN Card & residential address proof of newly appointed directors.
- (vi) Copy of Board Resolution dated 27.02.2019 deciding change of company name from M/s. Lambda Content India Pvt. Ltd. to M/s. SPi Technologies India Pvt. Ltd. and in favour of authorized signatory of the company.
- (vii) Copy of registered lease deed in respect of premises in possession of the unit.

15.5. Further, it was informed that following documents also required to be submitted by the unit:-

- (i) An Undertaking on Rs. 100/- non-judicial stamp paper from SPI Technologies India Pvt. Ltd. to the effect that upon the change of name of company from Lambda Content India Pvt. Ltd. to SPI Technologies India Pvt. Ltd., all the assets & liabilities in respect of Lambda Content India Pvt. Ltd. under LOA No. 10/05/2018-SEZ/2171 dated 26.02.2018 have been taken over by M/s. SPi Technologies India Pvt. Ltd.
- (ii) A Copy of revised IEC Certificate incorporating SEZ name in unit address.

15.6. Shri Ezhil Arasan Kuppusamy, Director appeared before the Approval Committee and explained the matter in detail. He informed that the unit had commenced operation on 01.08.2018 i.e. within the LOA validity period, but the project extended for a period of 10 month until June 2019 for completion. He further mentioned that the company had undergone restructuring process by way of merger in Feb 2019, hence they inadvertently overlooked the validity of the LOA which lapsed on 25.02.2019. He further stated that without realizing the fact that their LOA is not valid, inadvertently they raised the first invoice to the client in June, 2019, which was completely oversight from their end and not intentional. The representative of the unit requested to consider the above facts and condone the delay in seeking LOA extension. As regards, request for change of name, the representative of the unit informed that as per conditions of the order dated 23.10.2018 passed by NCLT, they have to continue with the name of SPi Technologies India Pvt. Ltd.

15.7. After due deliberations, the Approval Committee decided to extend the validity of LOA upto 21.06.2019 i.e. date of issuance of first commercial invoice by the unit, subject to the condition that the Block period of 5 years shall be calculated from 21.06.2019 to 20.06.2024. The Approval Committee also approved the proposal for change of name of the unit from M/s. Lambda Content India Pvt. Ltd. to M/s. SPi Technologies India Pvt. Ltd., in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued vide Instruction No. 90 dated 03.08.2018 issued by DOC, subject to submission of required documents.

Signature

16. मै० आईबीएम इंडिया प्राइवेट लिमिटेड का आईटी/आईटीइएस विशेष आर्थिक क्षेत्र मै० सीव्यू डेवलपर्स प्रा० लि०, प्लॉट नं. 20 व 21, सेक्टर- 135 नॉएडा, में स्थित इकाई का विशेष आर्थिक क्षेत्र से निकासी से पहले नियम 54 के अंतर्गत प्रदर्शन की निगरानी का प्रस्ताव।

16.1. It was brought the notice of the Approval Committee that M/s IBM India Pvt. Ltd. submitted proposal for exit from SEZ Scheme in respect of its unit located in the IT/ITES SEZ of M/s Seaview Developers Pvt. Ltd. Plot No. 20& 21, Sector- 135 Noida (Uttar Pradesh). It was informed that per performance report dt.03.09.2019 prepared & signed by NSEZ CA Firm, year wise Performance/NFE achievement status of unit as per APRs & verified by NSEZ CA firm is as under: -

From 2011-12 to 2015-16 (1st Block of 5 years)

(Rs. In Lakhs)

Year	FOB Value of exports	NFE earned during the year	DTA Sales	Pending Foreign Exchange	Remarks of CA firm NSEZ
2011-12	2071.00	1907.21	0	0	APR has been reported correctly
2012-13	3319.33	3252.59	0	0	INR 5.11 lakhs of capital goods transferred to STP unit but in capital goods annexure-unit has mentioned in de-bonded capital goods column.
2013-14	3117.99	2937.80	0	0	APR has been reported correctly
2014-15	3308.29	2595.38	0	0	APR has been reported correctly
2015-16	3252.33	2422.35	0	0	APR has been reported correctly
Total:	15068.94	13115.33	0	0	

From 2015-16 to 2019-20 (2nd Block of 5 years)

(Rs. In Lakhs)


Year	FOB Value of exports	NFE earned during the year	DTA Sales	Pending Foreign Exchange	Remarks of CA firm NSEZ
2016-17	3879.88	3233.64	0	0	APR has been reported correctly
2017-18	3255.35	2686.20	0	0	APR has been reported correctly
2018-19	2892.97	2374.28	0	0	APR has been reported correctly
2019-20	873.47	700.10	0	353.06	Invoice of pending amount is due for receipt in sept 2019 apart from this APR has been reported correctly.
Total	10901.67	8994.22	0	353.06	


16.2. Shri Pramod Korah, Asstt. Controller & Shri Stanly Sebastian, Manager appeared before the Approval Committee and requested to allow final exit of the unit. As regards, pending foreign exchange realization of Rs.353.06 lakhs, the representative of the unit informed that these invoices pertain to July & August, 2019 and it will be realized within next 30 days.

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16.3. After due deliberations, the Approval Committee took note of the positive NFE of the unit in terms of Rule 54 of SEZ Rules, 2006. The Approval Committee decided that the proposal for exit from SEZ scheme shall be considered on file.

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


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संयुक्त विकास आयुक्त


(डॉ० एल० बी० सिंघल)
विकास आयुक्त