



भारत सरकार
वाणिज्य और उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



फा० सं० 10/274/2009-एस०ई०जेड०/
सेवा मे,

दिनांक: 09/05/2019

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. मुख्य आयुक्त, केन्द्रीय कर एवं उत्पाद शुल्क, एस सी ओ नं 407 & 408, सेक्टर- 8, पंचकुला (हरियाणा) ।
5. आयुक्त, आयकर, एचएसआईआईडीसी बिल्डिंग, 4th फ्लोर, उद्योग विहार, फेज-5, गुडगांव (हरियाणा)।
6. आयुक्त, आयकर, सेन्ट्रल सर्कल- II, सी जी ओ कॉम्प्लेक्स, एनएच 4, फरीदाबाद, (हरियाणा) ।
7. उपसचिव (आई एफ - 1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
8. निदेशक, उद्योग एवं वाणिज्य विभाग, हरियाणा सरकार, 30 बेज भवन, सेक्टर 17, चंडीगढ़।
9. प्रबंध निदेशक, हरियाणा राज्य औद्योगिक विकास निगम, हरियाणा सरकार, प्लॉट नं सी -13 व 14, सेक्टर 6 पंचकुला , (हरियाणा)।
10. सीनियर टाउन प्लानर, टाउन एंड कंट्री प्लानिंग (एच क्यू), एस सी ओ :71-75, सेक्टर 17C, चंडीगढ़।
11. संयुक्त निदेशक, जिला उद्योग केंद्र, प्लॉट नं 2, आई डी सी, गुडगांव (हरियाणा)।
12. संयुक्त निदेशक, जिला उद्योग केंद्र, नीलम चौक, फरीदाबाद (हरियाणा)।
13. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता / सह-विकासकर्ता।

विषय: दिनांक 03/05/2019 को अपराह्न 12:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

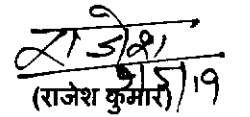
उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 03/05/2019 को अपराह्न 12.30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

प्रतिलिपि:-

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

भवदीय,


(राजेश कुमार) 19

उप विकास आयुक्त

नोएडा विशेष आर्थिक क्षेत्र

हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 05.04.2019 को अपराह्न 12:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा (उत्तर प्रदेश) में डॉ० एल० बी० सिंघल, विकास आयुक्त की अध्यक्षता में आयोजित बैठक की कार्यवृत्त।

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

1. Shri S.S. Shukla, Jt. Development Commissioner, NSEZ
2. Shri Jitender Singh, Dy. Commissioner, Income Tax, Gurugram.
3. Shri R.K. Negi, Asstt. Commissioner, Customs, Delhi
4. Shri Brijpal Choudhary, Asstt. Director, Deptt. of Industries, Faridabad
5. Shri Chaman Lal, FTDO, O/o Addl. DGFT, CLA, New Delhi
6. Shri Kailash Chanderi, IEO, Deptt. of Industries, Faridabad
7. Representatives of SEZ Developers / Co-developers, Special Invitee.

➤ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Shri Harvinder Bawa, Specified Officer, and iii) Shri Prakash Chand Upadhyay, 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 05.04.2019 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 05.04.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 05.04.2019 were ratified.

2. मै० ब्रेवुरा सोल्युसंस इंडिया एलएलपी का मै० केंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्राइवेट लिमिटेड की ग्राम-टिकरी, सेक्टर- 48, गुरुग्राम (हरियाणा) 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. Bravura Solutions India LLP has submitted a proposal for setting up of unit over an area of 28223 Sqft. at 9th floor, Building No.7 in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Project Pvt. Ltd. at Village Tikri, Sector-48, Gurugram (Haryana) to undertake service activities i.e. 'Information Technology Information Technology Enabled Services' with projected exports of Rs.28704 lakhs and cumulative NFE of Rs. 27513 lakhs over a period of five years. It was also informed that the applicant has proposed

investment of Rs.460.84 lakhs towards imported capital goods; Rs.954.57 lakhs towards indigenous capital goods and other cost of project shall be met from internal accruals. It was further informed that applicant has submitted copy of Letter of Intent dated 16.04.2019 for taking space i.e. built-up area of 28223 Sqft. at 9th floor, Building No.7 signed between applicant firm & SEZ developer.

2.2. It was informed that following documents / information required to be submitted:-

(i). Discrepancies in Online Form-F:-

- a) As per LLP Agreement dt. 10.05.2016, there are two Partners namely Bravura Solutions Operations Pty Limited and Bravura Solutions (Australia) Pty Limited, therefore details of Mr. Werner Martin Deda, Mr. Andrew Peter Chesterton and Mr. Govinda Raju Macharla required to be replaced in Para IV with actual partners.
 - b) Specified services activities proposed under 'Information Technology Information Technology Enabled Services' as per definition / nomenclature of services mentioned in Rule 76 of SEZ Rules, 2006, required to be given. The same also required to be mentioned in Para V of Form-F.
 - c) Details of existing unit in DLF Cyber City Developers Ltd. SEZ, Gurugram required to be mentioned in Para XII (ii). Applicant has mentioned 'Not Applicable'.
- (ii). Copies of PAN Card of all Designated Partners required to be submitted.
- (iii). Provisional offer of space issued by SEZ Developer for allotment of proposed space required to be submitted.
- (iv). Copy of Form-15 regarding change of Registered Office address from earlier to current one required to be submitted.
- (v). Applicant has mentioned 'Civil Work' for Rs.6,85,99,347/- (Indigenous) & Rs.60,00,000/- (import) in the list of capital goods given in Project Report. This need to be clarified as Letter of Intent has been signed with SEZ Developer for setting up of unit at already built-up space of 28223 Sqft. at 9th floor, Building No.7.

2.3. Mr. Sumeet Sareen, Mr. Puneet Gupta, & Ms. Pooja Aggarwal appeared before the Approval Committee as authorized representatives on behalf of the applicant unit and explained the proposal. They mentioned that both the partner companies viz. Bravura Solutions Operations Pty Limited and Bravura Solutions (Australia) Pty Limited are registered in India. The representative of the applicant informed that this will be a fresh investment with 100% FDI under automatic route. In other words they will bring FDI and do post factofiling with RBI. They further clarified that the proposed Civil work pertain to Wall, Toilets, Fall Ceiling and other fit-outs.

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



3. विकासकर्ता, मै० एसएफ इन्सिग्निया एसईजेड प्रा० लि० का ग्राम गवाल पहारी, जिला-गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव सम्बन्धी।

3.1. It was brought to the notice of Approval Committee that M/s. ASF Insignia SEZ Pvt. Ltd., Developer of IT/ITES SEZ at Village- Gwal Pahari, Distt- Gurgaon (Haryana) had submitted proposal for approval of list of materials to carry on following default / approved 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 type of buildings in processing area as approved by the UAC	22	20.88
(ii).	Security offices, police posts, etc, at entry, exit and other points within and along the periphery of the site.	11	4.63
(iii).	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	13.49
(iv).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	22.81
(v).	Air Conditioning of Processing Area (as approved by BoA)	Approved by BoA	23.02
(vi).	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	28.18
(vii).	Access Control and Monitoring System	24	0.70
(viii).	Facility Management Office	Approved by BoA	1.00
(ix).	Power (including power back up facilities) (approved by BOA) – in PZ	23	16.58
		Total:	131.29

3.2. Mr. Ashok Singh, AGM appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

3.3. After due deliberations, Approval Committee approved the proposed list of materials except '20 Nos. Umbrella' at Sl. No. 8 in the authorized operation namely 'Security offices, police posts, etc at entry, exit and other points within and along the periphery of the site' (Annexure-B), '5000 Nos. Old Dhoti' (Sl. No. 10) under authorized operation namely "Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network

etc.” (Annexure-D) & ‘200 Nos. Dhaga at Sl. No. 06 under authorized operation ‘Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity’ (Annexure-F).

4. विकासकर्ता, मै० एसएसएफ इन्सिग्निया एसईजेड प्रा० लि० का ग्राम- ग्वाल पहारी, जिला-गुरुग्राम (हरियाणा) स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए ‘हाई स्पीड डीजल (HSD)’ के अनुमोदन का प्रस्ताव सम्बन्धी।

4.1. It was brought to the notice of Approval Committee that M/s. ASF Insignia SEZ Pvt. Ltd., developer had submitted proposal for approval of tax/duty free procurement of 684.48 KL (684480 Litre) High Speed Diesel (HSD) to carry on following approved authorized operation in the IT/ITES SEZ. at Vill. Gwal Pahari, Distt. Gurgaon (Haryana):-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50	Estimated cost (Rs. in lakhs)
(i)	Power (Including power backup facilities) (as approved by BoA in Processing Area)	Approved by BoA in Processing Area	308.02

4.2. It was informed that the Approval Committee in its meeting held on 01.03.2019 granted approval to the said developer for duty free procurement of ‘151 KL (151000 Litre High Speed Diesel (HSD)’ against the total HSD Consumption of 745160.50 Litre during the preceding year 2018-19 (for 10 months upto 31.01.2019) shown by the developer in terms of Para (vi) of Guidelines for Power Generation, Transmission and Distribution in Special Economic Zone (SEZs) issued vide letter No. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016. It was further informed that now the developer has submitted revised HSD Consumption details for complete period of preceding year 2018-19 (01.04.2018 to 31.03.2019), duly certified by Authorised Officer, as given below:-

Period	Total HSD Consumption Qty. (Ltrs.)	Power Unit generated & Consumed	
		DG Unit Consumed (KWH)	Units Generated per Litre
(01.04.2018 to 31.03.2019)	835485.50	3065122.15	3.67
Monthly Average	69623.79	255426.85	3.67

4.3. It was informed that the developer has now submitted proposal for approval of remaining quantity of 684480 Litre (835485.50 – 151000 = 684485.50 Litre) of the HSD consumption during the preceding year (2018-19).

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4.4. Mr. Ashok Singh, AGM appeared before the Approval Committee on behalf of the developer and explained the proposal. He confirmed that the power generated through DG Sets have been supplied to entities within the SEZ.

4.5. After due deliberations, Approval Committee approved the proposal subject to compliance of the provisions of Para(vi) of the Guidelines for Power Generation, Transmission and Distribution in Special Economic Zone (SEZs) issued by Deptt. of Commerce, Govt. of India vide letter No. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016. The Committee directed the Specified Officer to ensure that monthly duty free procurement of Diesel should not exceed 69623.79 Litre per month and power generated through DG Sets shall be supplied strictly within the SEZ only.

5. सह-विकासकर्ता, मै० डीएलएफ एसेट्स प्रा० लि० का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, सेक्टर 30, गुरुग्राम (हरियाणा) 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 Approval Committee that M/s. DLF Assets Pvt. Ltd., Co-developer had submitted proposal for approval of list of materials to carry on following authorized operation in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Gurugram (Haryana):-

S. No.	Name of Authorized Operations	Sl. No at default list of authorized operations 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 UAC	22	3.38

5.2. Mr. Anil Nauriyal, G.M. & Mr. Pitambar Sharma, Manager appeared before the Approval Committee on behalf of the co-developer and explained the requirement of proposed materials.

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

6. विकासकर्ता, मै० जी.पी. रियल्टर्स प्रा० लि० का ग्राम बेहरामपुर, बंधवारी एवं बलोला, जिला-गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक्स हार्डवेयर एवं 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 Approval Committee that M/s. G.P. Realtors Pvt. Ltd., Developer of Electronic Hardware & IT/ITES SEZ at Village- Behrampur, Balola & Bandhwari, Distt-Gurgaon (Haryana) had submitted proposal for approval of list of materials to carry on following authorized operations in their SEZ:-



S. No.	Authorized Operation	Sl. No. at default list of Authorised Operations as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
(i)	Landscaping and water bodies	08	0.23
(ii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	8.50
		Total:	8.73

6.2. No one from the developer appeared before the Approval Committee to explain the requirement of proposed items.

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

7. विकासकर्ता, मै० कैंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्रा० लि० का ग्राम टिकरी, सेक्टर- 48, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'Electric charging stations for charging electric vehicles' स्थापित एवं संचालित करने हेतु मै० लिथियम अर्बन टेक्नोलॉजीज प्रा० लि० को निर्मित क्षेत्र का आवंटन का प्रस्ताव।

7.1. It was brought to the notice of the Approval Committee that M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer vide its letter dated 22.04.2019 had submitted proposal for allotment of built-up space of 10 Sqft. (0.93 Sqmt) at Basement No.3 of Amenity Block and surface level near Building No.2 in the processing area of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) on lease basis to M/s. Lithium Urban Technologies Pvt. Ltd. to setup & operate 'Electric charging stations for charging electric vehicles to be used for transportation of employees of SEZ and units located therein', under the category of 'Employee welfare facilities like crèche, medical center and other such facilities' approved by BoA.

7.2. It was informed that the developer has also submitted area-wise details of such activities approved by BOA, area-wise details of approvals given by the Approval Committee for allotment of space for such activities & balance area available with the developer for leasing, as given below:-

S. No.	Activities approved by BoA in processing area	Area approved by BoA	Total area approved by Approval Committee for allotment of space to facility providers	Area available for leasing
(i).	Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	2000 Sqmt.	761.80 Sqmt.	1238.20 Sqmt.
(ii).	Employee welfare facilities like Crèche, Medical Centre.	1000 Sqmt.	185.99 Sqmt.	814.01 Sqmt.

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(iii).	Shopping arcade / retail space	1000 Sqmt.	7.90 Sqmt.	992.10 Sqmt.
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7.3. Mr. Jay Kumar, Authorised Representative, Mr. Amrik Singh, Authorised Representative appeared before the Approval Committee on behalf of the developer and explained the proposal. The representative of the developer informed that the proposed facility will be setup at parking area of SEZ.

7.4 The Committee examined the proposal and observed that proviso to Rule 11(5) of SEZ Rules, 2006 provides as under:-

'The Developer may, with the prior approval of the Approval Committee, grant on lease land or built up space, for creating facilities such as canteen, public telephone booths, first aid centres, crèche and such other facilities as may be required for the exclusive use of the Unit'.


7.5. After due deliberations, Approval Committee approved the proposal in terms of Rule 11(5) of SEZ Rules, 2006, subject to the condition that no tax / duty benefit shall be available to M/s. Lithium Urban Technologies Pvt. Ltd. to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be exclusively for use of the employees of SEZ & units located therein.

8. **विकासकर्ता, मै० गुडगाँव इन्फोस्पस लिमिटेड का ग्राम डुंडाहेरा, सेक्टर- 21, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'Electric charging stations for charging electric vehicles ' स्थापित एवं संचालित करने हेतु मै० लिथियम अर्बन टेक्नोलॉजीज प्रा० लि० को निर्मित क्षेत्र का आवंटन का प्रस्ताव |**

8.1. It was brought to the notice of the Approval Committee that M/s. Gurgaon Infospace Limited, Developer vide its letter dated 22.04.2019 had submitted proposal for allotment of built-up space of 10 Sqft. (0.93 Sqmt) at Basement No.2 of Building No. 10 and surface level near Building No.6 in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) on lease basis to M/s. Lithium Urban Technologies Pvt. Ltd. to setup & operate 'Electric charging stations for charging electric vehicles to be used for transportation of employees of SEZ and units located therein', under the category of 'Employee welfare facilities like crèche, medical center and other such facilities' approved by BoA.

8.2. It was informed that the developer has also submitted area-wise details of such activities approved by BOA, area-wise details of approvals given by the Approval Committee for allotment of space for such activities & balance area available with the developer for leasing, as given below:-

S. No.	Activities approved by BoA in processing area	Area approved by BoA	Total area approved by Approval Committee for	Area available for leasing
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			allotment of space to facility providers	
(iv).	Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	3900 Sqmt.	3561.56 Sqmt.	338.44 Sqmt.
(v).	Employee welfare facilities like Crèche, Medical Centre.	1750 Sqmt.	471.57 Sqmt.	1278.43 Sqmt.
(vi).	Shopping arcade / retail space	300 Sqmt.	134.20 Sqmt.	165.80 Sqmt.

8.3. Mr. Jay Kumar, Authorised Representative, Mr. Amrik Singh, Authorised Representative appeared before the Approval Committee on behalf of the developer and explained the proposal. The representative of the developer informed that the proposed facility will be setup at parking area of SEZ.

8.4 The Committee examined the proposal and observed that proviso to Rule 11(5) of SEZ Rules, 2006 provides as under:-

'The Developer may, with the prior approval of the Approval Committee, grant on lease land or built up space, for creating facilities such as canteen, public telephone booths, first aid centres, crèche and such other facilities as may be required for the exclusive use of the Unit'.

8.5. After due deliberations, Approval Committee approved the proposal in terms of Rule 11(5) of SEZ Rules, 2006, subject to the condition that no tax / duty benefit shall be available to M/s. Lithium Urban Technologies Pvt. Ltd. to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be exclusively for use of the employees of SEZ & units located therein.

9. मै० जीएमटी इन्फोटेक प्राइवेट लिमिटेड का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड के ग्राम सिलोखेरा, सेक्टर- 24 & 25A, डीएलएफ फेज – III, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के सम्बन्ध में कंपनी के निदेशक एवं शेयर होल्डिंग में बदलाव का सूचना।

9.1. It was brought to the notice of the Approval Committee that M/s. GMT Infotech Private Limited, a unit in IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) has submitted intimation for change in shareholding pattern of the company, as given below:-

Name of shareholder	At the time of incorporation		Allotment of additional shares on 23.03.10	Share transfer on 31.03.10	Share transfer on 14.02.19	Shareholding as on date	
	Shares	%age				Shares	%age
Naresh Kumar Dahiya	3333	33%	68334	18333	-	90000	30%
Umesh Kumar Dahiya	3334	34%	71666	(15000)	(60000)	0	-
Manoj Kumar	3333	33%	-	(3333)	-	0	-
Randhir Singh Tehlan	-	-	150000	-	-	150000	50%
Manish Kumar	-	-	-	-	60000	60000	20%

Jay

Total:	10000	100%	290000		300000	100%
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9.2. Further, it was informed that the unit had also submitted details of shareholding pattern at the time of its incorporation & current shareholding pattern of the company, duly certified by Chartered Accountant on 04.04.2019, as given below:-

Shareholding pattern as on Incorporation			Revised Shareholding pattern (As on 04/04/2019)		
Name of shareholder	No. of shares hold	% share	Name of shareholder	No. of shares held	% share
Naresh Kumar Dahiya	3333	33%	Naresh Kumar Dahiya	90000	30%
Umesh Kumar Dahiya	3334	34%	Randhir Singh Tehlan	150000	50%
Manoj Kumar	3333	33%	Manish Kumar	60000	20%
Total:	10000	100%	Total:	300000	100%

9.3. It was further informed that vide Instruction No. 89 dated 17.05.2018 DOC has issued guidelines regarding change in shareholding pattern, name change of SEZ Developers and SEZ Unit. As per Para 5(ii) of said guidelines "Re-organisation including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of unit located in SEZs may be undertaken with the prior approval of Approval Committee in respect of units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on such reorganization".

9.4. Further, as per Para 6 of said guidelines, such reorganization shall be subject to the following safeguards:-

- (i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.
- (ii) Fulfillment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;
- (iii) Applicability of and compliance with all Revenue / Company Affairs / SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.
- (iv) Full financial details relating to change in equity / merger, demerger, amalgamation or transfer of ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- (v) The Assessing Officer shall have the right to assess the taxability of gain / loss arising out the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- (vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- (vii) The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

9.5. Further, it was informed that vide Instruction No. 90 dated 03.08.2018, DOC has further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit means that approval of BoA/UAC, as the case may be, taken before the SEZ entity / unit is recognized by the new name or such arrangement in all the records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of the DOC.

9.6. It was further informed that vide this office email dated 03.04.2019, unit had been requested to submit list of current directors of the company along with copies of DIR 11/12 for appointment and copy of passport / residential address proof, PAN Card of new directors other than Sh. Naresh Kumar Dahiya & Mr. Randhir Kumar Tehlan, if any. However, requisite information is awaited from the unit.

9.7. Mr. Naresh Kumar Dahiya, Director appeared before the Approval Committee on behalf of units and explained the proposed changes in shareholding pattern of the company.

9.8. After due deliberations, the Approval Committee approved the proposed changes in shareholding pattern of the unit in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018, subject to compliance with safeguards prescribed in Instruction No. 89 dated 17.05.2018 and further subject to submission of required documents.

10. **मै० रेसबर्ड टेक्नोलॉजीज प्राइवेट लिमिटेड का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड के सेक्टर 24 एवं 25A, डीएलएफ फेज़-3, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के सम्बन्ध में अतिरिक्त सेवाओं के अनुमोदन का प्रस्ताव।**

10.1. It was brought to the notice of the Approval Committee that M/s. Resbird Technologies Pvt. Ltd. had been granted LOA No.10/07/2012-SEZ/841 dated 29.02.2012 for setting up a unit in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) to undertake service activities i.e. *"IT Enabled services namely online / offline data entry, data encoding and data processing services, Data transaction services, Data Archiving & Data Warehousing services, Development and servicing of loyalty programs, Remote call centre operations, Software programming & Development, Software support services & software consultancy training"*. It was informed that unit vide its letter dated 28.01.2019 had informed that they engaged in data processing activities for providing the subscribers (mainly travel agents) software connectivity to access the Amadeus Global Travel Distribution Systems (Amadeus GDS)



owned and operated by a foreign party (Amadeus) who has signed agreement with Resbird to provide the above services using standard application and tools provided by Amadeus to enable access to the Host system. Unit has further stated that Resbird performs various ongoing data processing tasks in the host system to provide the software connectivity to travel agents (Subscribers) to access the Amadeus GDS located abroad. Upon software connectivity subscriber can access the system and use it for booking tickets, hotels etc. for its customers.

10.2. It was further informed that the unit has stated that currently subscribers are unable to raise the invoice because the services are listed below though are part of GST law but have not yet been included under the 'Default list of services to be followed in SEZ as approved by DOC'. Unit has further stated that the GST Law 2017 has covered following services also as 'Supply of Service' and as such eligible for GST input credit:-

S. No.	Heading No.	Service Tariff Code	Service Description	Justification
(i)	9985- Support Services	998599	Other support services n.e.c.	The Software system- Amadeus to which Resbird provides software connectivity will be accessed and used by subscriber (i.e. Travel agents) for making reservations.
(ii)	9997- Other Services	999794	Agreeing to tolerate an act.	
(iii)	9997- Other Services	999792	Agreeing to do an act.	
(iv)	9997- Other Services	999799	Other services n.e.c	

10.3. It was informed that unit had requested to allow them to avail above services from subscriber in DTA as zero rated supply so that DTA supplier can supply these services either under LUT or if on GST paid basis, then they can claim input tax credit for the same since these services are in connection with the authorized operations and revenue earned by them in convertible foreign currency from its customer abroad.

10.4. It was further informed that aforesaid proposal of the unit had been forwarded to Specified Officer with request to provide comment on the proposal of the unit. It was informed that Specified Officer vide his letter No. CUS/DCCL/SEZ/Misc/Resbird/35/19/101 dated 12.04.2019 had forwarded his comments stating that so called DTA service suppliers (Indian Travel Agents) are paid in the form of incentives and loyalty bonus for using the Amadeus GDS software for ticketing and, in fact, they do not provide any kind of service to M/s. Resbird Technologies Pvt. Ltd. However, the income in the form of incentives and loyalty bonus they receive is income without doing any service and fall under respective heading under 9985 and 9997 of GST as stated by the unit, which can be a service being provided by travel agents to M/s. Resbird. Specified Officer further informed that the default service namely 'Information Technology Software Service' (Sl. No. 28) & 'On-line information and database access services' (Sl. No. 58) or any other default services does not cover the service, if any, rendered by travel agents to M/s. Resbird.

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10.5. Ms. Gitanjali, Sr. E.A appeared before the Approval Committee on behalf of the unit and explained the proposal. The representative of the unit informed that the unit is paying to Travel Agents in the form of incentives & loyalty bonus to attract uses of Amadeus GDS Software; however they are not able to get benefits for exemption of GST.

10.6. The Approval Committee observed that the unit is not getting any input service from the DTA clients (Travel Agents), for its approved authorized operations in SEZ, hence, unit is not eligible for GST exemption on such transactions. After due deliberations, Approval Committee rejected the proposal.

11. मै० एप्पलेन सोल्युसंस प्राइवेट लिमिटेड का मै० डीएलएफ़ लिमिटेड की ग्राम सिलोखेरा, सेक्टर -30, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में इकाई की संघटन / नाम "मै० एप्पलेन सोल्युसंस एलएलपी" में बदलाव के अनुमोदन का प्रस्ताव |

11.1. It was brought to the notice of the Approval Committee that M/s. Applane Solutions Pvt. Ltd. unit in the IT/ITES SEZ of M/s. DLF Ltd. located at Village Silokhera, Sector-30, Gurugram (Haryana) has submitted intimation for change of name / constitution from "Private Limited Company" to "Limited Liability Partnership" (LLP) as "Applane Solutions LLP". It was informed that the unit had submitted following documents:-

- (i) Copy of certificate of registration on conversion of Applane Solutions Pvt. Ltd. to Applane Solutions LLP issued by Registrar of Companies, Central Registration Centre on 01.03.2019 along with copy of LLP agreement dated 18.03.2019.
- (ii) Copies of LLP Form No.3, FiLLiP & LLP Form No. 18 filed with ROC.
- (iii) Copy of e-PAN No. ABOFA4246P in the name of M/s. Applane Solutions LLP.
- (iv) List of designated partners of M/s. Applane Solutions LLP. The details of directors of erstwhile M/s. Applane Solutions Pvt. Ltd. & after conversion it to M/s. Applane Solution LLP, are as under:-

Director of erstwhile Applane Solutions Pvt. Ltd.	Designated partners of Applane Solution LLP
(i) Mr. Nitin Goel	(i) Mr . Yogesh Agarwal
(ii) Mr. Yogesh Agarwal	(ii) Mr. Krishan Kumar Agarwal
(iii) Mr. Sachin Garg.	

- (v) An Undertaking on Rs.101/- Stamp paper from Mr. Yogesh Agarwal, Partner to effect that pursuant to conversion of M/s. Applane Solutions Pvt. Ltd. to M/s. Applane Solutions LLP all Assets and Liabilities of the SEZ unit of M/s. Applane Solutions Pvt. Ltd. have been / shall be



taken over by Applane Solutions LLP, in respect of LOA No. 10/01/2019-SEZ/2870 dated 07.03.2019.

- (vi) Copy of Board Resolution dated 14.12.2018 (prior to date of filing of application for setting up SEZ unit i.e. 26.12.2018) deciding conversion of company into LLP.
- (vii) No Objection Certificate from Mr. Nitin Goel & Mr. Sachin Garg (Digitally signed), Directors of erstwhile M/s. Applane Solutions Pvt. Ltd. confirming their cessation of directorship from Applane Solutions Pvt. Ltd. and having no objection for not being appointed as partner or designated partner in LLP firm.

11.2. It was further informed that the details of shareholding pattern of the company as on 18.12.2018 submitted by the unit at the time of project application and capital contribution post conversion into LLP firm, are as under:-

Shareholding pattern of M/s. Applane Solutions Pvt. Ltd. as on 18.12.2018			Partners Capital Contribution in LLP post conversion w.e.f. 01.03.2019 (as per LLP Agreement)				
Name of shareholder	No. of shares held	% share	Name of Designated partners	Capital Contribution	% share		
Mr. Yogesh Agarwal	9999	99.99%	Mr. Yogesh Agarwal	99990	99.99%		
Mr. Krishan Kumar Agarwal	1	0.01%	Mr. Krishan Kumar Agarwal	10	0.01%		
Total:		10000	100%	Total:		100000	100%

11.3. It was further informed that vide Instruction No. 89 dated 17.05.2018, DOC has issued guidelines regarding change in shareholding pattern, name change of SEZ Developers and SEZ Unit. As per Para 5(ii) of said guidelines "Re-organisation including **change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of unit located in SEZs may be undertaken with the prior approval of Approval Committee in respect of units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on such reorganization**".

11.4. Further, as per Para 6 of said guidelines, such reorganization shall be subject to the following safeguards:-

- i) Seamless continuity of the SEZ activities with unaltered responsibilities and obligations for the altered entity.
- ii) Fulfillment of all eligibility criteria applicable, including security clearances etc., by the altered entity and its constituents;
- iii) Applicability of and compliance with all Revenue / Company Affairs / SEBI etc. Act/Rules which regulate issues like capital gains, equity change, transfer, taxability etc.

- iv) Full financial details relating to change in equity / merger, demerger, amalgamation or transfer of ownership etc. shall be furnished immediately to Member (IT), CBDT, Department of Revenue and to the jurisdictional Authority.
- v) The Assessing Officer shall have the right to assess the taxability of gain / loss arising out the transfer of equity or merger, demerger, amalgamation, transfer and ownerships etc. as may be applicable and eligibility for deduction under relevant sections of the Income Tax Act, 1961.
- vi) The applicant shall comply with relevant State Government laws, including those relating to lease of land, as applicable.
- vii) The unit shall furnish details of PAN and jurisdictional assessing officer of the unit to CBDT.

11.5. Further, it was informed that vide Instruction No. 90 dated 03.08.2018, DOC has further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit means that approval of BoA/UAC, as the case may be, taken before the SEZ entity / unit is recognized by the new name or such arrangement in all the records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of the DOC.

11.6. Ms. Yashna Pahwa, Authorised representative appeared before the Approval Committee on behalf of the unit and explained the proposal.

11.7. After due deliberations, the Approval Committee approved the proposal for change of name / constitution from "Private Limited Company" to "Limited Liability Partnership" (LLP) as "Applane Solutions LLP", in terms of Instruction No. 89 dated 17.05.2018 & subsequent clarification issued by DOC vide Instruction No. 90 dated 03.08.2018, subject to compliance with safeguards prescribed in Instruction No. 89 dated 17.05.2018.

12. मै० ट्रांसफॉरमेटिव लर्निंग सोल्युशंस प्राइवेट लिमिटेड का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड के सेक्टर 24 एवं 25A , डीएलएफ फेज़-3, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में इकाई स्थापना हेतु आवेदन।

12.1. It was brought to the notice of the Approval Committee that M/s. Transformative Learning Solutions Pvt. Ltd. has submitted a proposal for setting up of unit over a built-up area of 8487 Sqft on the 16th floor, Tower-B, Building No. 14 in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) to undertake service activities namely 'Advertisement Services (CPC 871), Management Consulting (CPC 865), Audiovisual Services (CPC 9611) and IT/ITeS' with projected exports of Rs. 29632 lakhs and the cumulative NFE of Rs. 29039.33 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.50 lakhs towards imported capital goods; Rs.150 lakhs towards indigenous capital

goods and other cost of project shall be met from equity capital. It was further informed that the applicant has submitted copy of provisional offer of space issued by SEZ Co-developer in respect of proposed area.

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

- (i) Current Shareholding pattern of company duly certified by Chartered Accountant required to be submitted.
- (ii) Copy of Form-18 / INC-22 for change of Registered Office to its current address required.
- (iii) DIR-11/12 for appointment of Mr. Rishabh Chopra and cessation of first director Mr. Vimal Chopra required to be submitted.
- (iv) Copy of Passport / Residential address proof of Mr. Pawan Chopra required to be submitted. Besides, copy of PAN Card of Mr. Mohit Satyanand also required.
- (v) Instead of applicant name (Raghav Beri), company name has been mentioned in Form-F.
- (vi) CPC Prov. Code of proposed service activities i.e. Management Consulting (9611) & Audiovisual Services (865) have been wrongly mentioned in Para V of Form-F, which may be given correctly.
- (vii) In Project Report, applicant has mentioned that the company has raised an equity capital of INR 2000 lakhs valuing the company is excess of INR 100 Crore for it's planned operations and working capital needs. This need to be clarified and documentary evidence for such means of finance required to be submitted.
- (viii) Variation in export projections for 5 years mentioned in Para XI of Form-F vis-à-vis 'Revenue' mentioned in projected P&L statement & NFE Calculation sheet separately given, have been found.
- (ix) Correct existing & proposed shareholding / equity details required to be mentioned in Para X(1) (i) & (ii) of Form-F.

12.3. Mr. Rishabh Chopra, Director & CEO appeared before the Approval Committee on behalf of the applicant unit. He informed to the Approval Committee that the company has a wholly owned subsidiary in Singapore which is B2C e-commerce Company engaged in sales & distribution of various Ayurvedic courses and products having major footprints in the countries like USA, Australia, Canada etc. He further informed that the proposed SEZ unit will provide services to its subsidiary companies. As regards proposed service activities, he informed following:-

- (i) Advertisement service – The proposed SEZ unit will provide in Advertisement service like creation of various ads, images, text and placement of same at social media sites and other web platforms.
- (ii) Audiovisual service – The unit will create various videos related to Ayurveda in association with the Authors, put the video for sales via digital streaming and make the content commercially available for relevant people across global.

