



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 में,

दिनांक: 15/04/2019

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, एचएसआईआईसी 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 05/04/2019 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।

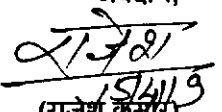
महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 05/04/2019 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)
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 R.K. Negi, Asstt. Commissioner, Customs, Delhi
3. Shri Digvijay Singh, Asstt. Director, Deptt. of Industries, Faridabad
4. Shri Brijpal Choudhary, Asstt. Director, Deptt. of Industries, Faridabad
5. Shri J.N. Meena, FTDO, O/o Addl. DGFT, CLA, New Delhi
6. Representatives of SEZ Developers / Co-developers, Special Invitee.

➤ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Shri S.C. Gangar, Specified Officer, iii) Shri Harvinder Bawa, Specified Officer, and iv) Shri Prakash Chand Upadhyay, OSD to DC 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:-

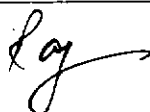
1. दिनांक 01.03.2019 को आयोजित अनुमोदन समिति की बैठक की कार्यवृत्त का अनुसमर्थन :-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 01.03.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 01.03.2019 were ratified.

2. मै० डेफसीस सोल्युसंस प्राइवेट लिमिटेड का मै० जीटीवी टेक एसईजेड प्रा० लि० की ग्राम घामरोज, तहसील- सोहना, जिला- गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक हार्डवेयर एंड सॉफ्टवेयर सहित आईटी / आईटीईड्स विशेष आर्थिक क्षेत्र में स्थापित इकाई के अनुमोदन पत्र के अधिकृत ऑपरेशन में संसोधन करने का प्रस्ताव।

2.1. It was brought to the notice of the Approval Committee that M/s. Defsys Solutions Pvt. Ltd. has submitted proposal for amendment in authorized operation in LOA dt.07.11.2014 of the unit located in the IT/ITES SEZ of M/s. GTV Tech SEZ Pvt. Ltd. (formerly know as Dr. Fresh Health Care Pvt. Ltd.) at Village Ghamroj, Tehsil-Sohna, Distt- Gurugram (Haryana), as given below:-

Existing approved authorized operation / service activities	Proposed authorized operation / service activities
1) Manufacturing of: (i) Electronic Box Assembly-300 Nos. p/m.	1) Manufacturing of: (i) Electronic Box Assembly-300 Nos. p/m. (ii) Electronic PCBA's- 5000 nos. p/m.



<p>(ii) Electronic PCBA's- 5000 nos. p/m. (iii) Electronic Cables and Harness-5000 nos. p/m. (iv) Electronic Cameras- 100 nos. p/m. (v) Electronic Automatic Test Equipment- 150 nos. p/m. (vi) Packing boxes and cases– 200 nos. p/m</p> <p>2) Render remote maintenance and repair services with respect to the products being manufactured by the unit.</p> <p>3) Render engineering and design services to its prospective customers (who are original equipment manufacturers /OEMs of defence equipment)</p> <p>4) Manufacturing, Assembly & Testing of: (i) Electro Optic Sights – 80 Nos. per annum. (ii) Electro Optic Box Assemblies and Testing – 50 No. per annum. (iii) Electro Mechanical Assemblies – 100 Nos. per annum.</p> <p>5) Electronic Warfare Systems (Electronic Hardware) – 50 Nos.</p> <p>6) Thermal Sensors, Infrared Sensors, Simulators – 50 Nos.</p>	<p>(iii) Electronic Cables and Harness-5000 nos. p/m. (iv) Electronic Cameras- 100 nos. p/m. (v) Electronic Automatic Test Equipment- 150 nos. p/m. (vi) Packing boxes and cases– 200 nos. p/m</p> <p>2) Render remote maintenance and repair services with respect to the products being manufactured by the unit and to the products manufactured by its prospective customers (who are Original Equipment Manufacturers (OEMs) of the Defence equipment's) under a maintenance contract with Defsys.</p> <p>3) Render engineering and design services to its prospective customers (who are original equipment manufacturers /OEMs of defence equipment)</p> <p>4) Manufacturing, Assembly & Testing of: (i) Electro Optic Sights – 80 Nos. per annum. (ii) Electro Optic Box Assemblies and Testing – 50 No. per annum. (iii) Electro Mechanical Assemblies – 100 Nos. per annum.</p> <p>5) Electronic Warfare Systems (Electronic Hardware) – 50 Nos.</p> <p>6) Thermal Sensors, Infrared Sensors, Simulators – 50 Nos.</p>
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2.2. It was informed that the unit has submitted process flowchart (for the activities as mentioned above) for the proposed remote maintenance repair services.

2.3 It was further informed that the unit has made DTA sales of Rs.2545.27 lakhs in the FY 2015-16 to 2017-18. Since, the unit has been approved for manufacturing activity as well as service activity, hence, unit may be requested to clarify whether these DTA sales pertain to 'Goods' or 'Service'. In case, this is sale of services in DTA, unit is required to submit breakup details of DTA Sales viz i). Services rendered in DTA and payment realized in free foreign exchange & ii). Services rendered in DTA against payment in INR.

2.4. Mr. Samar Bhargava, Director & Mr. Yogendra Mittal, Head-Finance appeared before the Approval Committee on behalf of the unit and explained the proposal. The representative of the unit informed that the defence equipment manufactured by the SEZ unit is exported to Israeli manufacturers which supply defence items to Indian Air Force & Army and on behalf of these Israeli manufacturers they have AMC of the defence items supplied by these Israeli manufacturers to Indian Air Force & Army. The representative of the unit further clarified that the payment against AMC will be paid by the Israeli company in free foreign exchange. As regards DTA sales, the representative of the unit informed that these DTA sales pertain to sale of goods in DTA and not service.



2.5. After due deliberations, the Approval Committee approved the proposal. The Approval Committee directed the representative of the unit to maintain separate records of the manufactured goods & services and maintain positive NFE separately. DTA sale in respect of services may be made in free foreign exchange only in terms of Section 2(z) of SEZ Act, 2005.

3. मै० डेफसीस सोल्युसंस प्राइवेट लिमिटेड का मै० जीटीवी टेक एसईजेड प्रा० लि० की ग्राम घामरोज, तहसील- सोहना, जिला-गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक हार्डवेयर एंड सॉफ्टवेर सहित आईटी / आईटीईइस विशेष आर्थिक क्षेत्र में स्थापित इकाई के सम्बन्ध में कंपनी का शेयर होल्डिंग पैटर्न में बदलाव का प्रस्ताव।

3.1. It was brought to the notice of the Approval Committee that M/s. Defsys Solutions Pvt. Ltd. has submitted intimation for proposed changes in shareholding pattern of the company in respect of the unit located in the IT/ITES SEZ of M/s. GTV Tech SEZ Pvt. Ltd. (formerly know as Dr. Fresh Health Care Pvt. Ltd.) at Village Ghamroj, Tehsil-Sohna, Distt- Gurugram (Haryana), as given below:-

Pre-transfer shareholding pattern (as approved by the Approval Committee meeting held on 07.10.2016)		Post-transfer shareholding pattern	
Name of shareholder	% share	Name of shareholder	% share
DMG Finance & Investments Pvt. Ltd., New Delhi	99.99%	Devashrya Trust	49%
Sushant Gupta (as a nominee shareholder)	0.01%	SIRS Trust	49%
-	-	Mrs. Shubhra Gupta	2%
Total:	100%	Total:	100%

3.2. It was informed that unit has mentioned the proposed transfer of shareholding is purely with the intent of change in the ownership from grandparents and parents to the family trusts. It was informed that the unit has given names of trustees and beneficial owners of proposed major shareholders namely Devashrya Trust and SIRS Trust, as given below:-

Name of the Trust	Names of the Trustees / Beneficiaries
Devashrya Trust	Trustees: (1) Mrs. Shubhra Gupta, (2) Mr. Sushen Mohan Gupta, and (3) Mrs. Trupti Gupta. Beneficiaries: (1) Mrs. Shubhra Gupta, (2) Mrs. Trupti Gupta, (3) Ms. Trishla Gupta, (4) Ms. Sriya Gupta and (5) Mr. Suvir Mohan Gupta.
SIRS Trust	Trustees: (1) Mr. Sushant Mohan Gupta, (2) Mrs. Sunaini Gupta, and (3) Mrs. Shubhra Gupta. Beneficiaries: (1) Mrs. Sunaini Gupta, (2) Mr. Reyaansh Gupta and (3) Ms. Inayat Gupta.

3.3. 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"*.

3.4. 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.*

3.5. 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.

3.6. Further, it was informed that the unit needs to submit following documents:-



- (i) CA Certified details of Pre-transfer & Post-transfer of shareholding pattern of the company.
- (ii) Copies of Form-32/DIR 11/12 for cessation of Mr. Chittranjan Sharma & Mr. Biswajit Mukerjee along with copies of Passport / residential address proof & PAN Card of newly appointed directors namely Mr. Samar Bhargava & Mr. Raghuvansh Pratap Kashyap.
- (iii) List of current directors of the company consequent to transfer of shareholding.
- (iv) Name of Mr. Raghuvansh Pratap Kashyap is mentioned as Mr. Raghuvansh Prasad Kashyap in DIR-12, which needs to be clarified duly supported by documentary evidence.

3.7. Mr. Samar Bhargava, Director & Mr. Yogendra Mittal, Head-Finance appeared before the Approval Committee on behalf of the unit and explained the proposal. Mr. Samar Bhargava informed to the Approval Committee that proposed transfer of the shareholding is purely with the intent of change in the ownership from grandparents and parents to the family trusts.

3.8. After due deliberations, the Approval Committee approved the proposal for proposed changes in the shareholding pattern of the company, 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.

4. मै० बीए कॉटिनम इंडिया प्राइवेट लिमिटेड का मै० गुडगाँव इन्फोस्पस लिमिटेड की ग्राम हुंडाहेरा, सेक्टर-21, गुरुग्राम (हरियाणा) के आईटी/ आईटीईएस विशेष आर्थिक क्षेत्र स्थित इकाई में स्थापित एचडीएफसी बैंक का एटीएम मशीन का प्रतिस्थापन करने के लिए अनुमोदन का प्रस्ताव सम्बन्धी।

4.1. It was brought to the notice of the Approval Committee that M/s. BA Continuum India Pvt. Ltd. (Unit-I) had submitted proposal for replacement of HDFC ATM Machine installed inside the premises of the unit i.e. at 4th floor, Tower-A, Building No.3 in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana). The unit had informed that the said ATM Bearing SI.No.S1ACDL38 was installed by HDFC Bank vide inward stamp dated September 18, 2010. HDFC wants to replace the existing ATM with new advanced technology ATM.

4.2. It was informed that the records have been checked and found that M/s. BA Continuum India Pvt. Ltd. had not obtained any permission / approval from DC / UAC for installation of HDFC Bank ATM in its premises, accordingly unit had been requested vide this office email dt. 04.12.2018, with a copy to Specified Officer, to clarify as to how they have installed ATM Machine in its premises without taking prior approval from the Approval Committee. It was informed that in reply to this office email dated 04.12.2018, the unit had informed that there is no document available in their records regarding approval for installation & operation of said old ATM Machine in its premises. Further, it was informed that unit had submitted following documents:-



- (i) Copy of 'No Objection' from SEZ Developer, M/s. Gurgaon Infospace Ltd. for installation of 'ATM' in unit's premises, issued vide letter dated 27.03.2019.
- (ii) Unit has mentioned that the area required for installation of ATM is 8 Sqft.
- (iii) Copy of agreement for installation of ATM at Unit's premises signed between M/s. BA Continuum Solutions Pvt. Ltd. & M/s. HDFC Bank Ltd. on letterhead of M/s. BA Continuum Solutions Pvt. Ltd.. However, as per Condition No.2, the said agreement was for a period of 2 years w.e.f. 01.05.2009 with automatically renewable for subsequent 2 years i.e. upto 30.04.2013.

4.3. It was informed that the unit needs to submit following documents:-

- (i). Copy of valid Agreement signed with HDFC Bank Ltd. for installation of ATM at Unit's premises signed between M/s. BA Continuum India Pvt. Ltd. & M/s. HDFC Bank Ltd..
- (ii). Undertaking from HDFC Bank to the effect that they have not taken and will not take any direct/indirect tax benefit under SEZ scheme to create, operate & maintain ATM facility in SEZ and they have complied with relevant provisions of the RBI and will obtain prior approval from RBI for installation of ATM in the processing area of SEZ, if required.

4.4. Mr. Manu Parmar, AVP & Mr. Shyam Sharma, Executive appeared before the Approval Committee and requested to regularize the installation of ATM and replacement of the same with new one.

4.5. After due deliberations, the Approval Committee decided to regularize the installation of ATM of HDFC Bank in Unit's premises and also approved the proposal for replacement of the same with new one, subject to submission of required documents and further subject to the condition that no tax/duty benefits shall be available to the unit & M/s. HDFC Bank Ltd. to setup & operate ATM facility in Unit's premises.

5. मै० रिन्वू सोलर एनर्जी प्राइवेट लिमिटेड मै० आईटीपीजी डेवलपर्स प्रा० लि० की ग्राम बेहरामपुर, जिला-गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक हार्डवेयर और आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में 'सोलर पावर' के लिए इकाई स्थापना हेतु आवेदन |

5.1. It was brought to the notice of the Approval Committee that M/s. Renew Solar Energy Private Limited has submitted a proposal for setting up of unit over an area of 3960 Sqmt. (42625 Sqft.) built-up area on rooftop of Block-1 & Block-2 Building of Phase-1 in the Electronic Hardware & IT/ITES SEZ of M/s. ITPG Developers Pvt. Ltd. at Village Behrampur, Distt- Gurugram (Haryana) for production of 'Solar Power- 222.40 KVA' with projected exports of Rs.72.47 lakhs and cumulative NFE of Rs. 67.47 Lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.95 lakhs towards Indigenous capital goods and other cost of project shall



be met from the retained earnings. It was further informed that SEZ developer has given provisional offer for allotment of proposed space to the applicant.

5.2. It was informed that DOC vide letter no. P.6/3/2006-SEZ (Vol-III) dated 16.02.2016 has issued Guidelines for Power Generation, Transmission and Distribution in SEZ. Para(iii), (iv) & (v) of said power guidelines are reproduced as under:-

- (iii). *Henceforth, setting up of captive power plant, including non-conventional energy power plant, can be permitted in Processing Area as a unit, and it will be subject to NFE obligations. Such a power plant will be entitled to all the fiscal benefits covered under section 26 of the SEZ Act including the benefits for initial setting up, maintenance and the duty free import of raw materials and consumables for the generation of the power. They can sell power to DTA on payment of customs duty as determined by DoR keeping in view the duty foregone on installation, as well as O&M, and including service tax exemption".*
- (iv). *With respect to the IT/ITES SEZs, which require continuous quality power, wherever generation of power has been approved by the BoA, as authorized operation, to the Developer/Co-developer within the processing area, and in respect of which there is a statutory requirement on developer/co-developer to supply 24 hours uninterrupted quality power supply at stable frequency in the Zone, in terms of Rule 5A of SEZ Rules, 2006; in such cases generation of power will be carried out as a unit within the processing area, and such a power plant including non-conventional energy power plant, will be entitled to all the fiscal benefits covered under section 26 of the SEZ Act including the benefits for initial setting up, maintenance and the duty free import of raw materials and consumables for the generation of the power. Such duty free imports of capital goods, raw material and consumables etc. would be counted towards the NFE obligations of the unit.*

This facility will also be extended to R&D facilities, Fabless Semi-Conductor Industry, EMS Electronic Manufacturing Services and such other sectors as may be decided by the Central Government, from the date of incorporations of these sectors in Rule 5A of the SEZ Rules, 2006.

They can sell power to DTA on payment of customs duty as determined by DoR keeping in view the duty foregone on installation as well as O&M including service tax exemption.

- (v). *SEZs which are connected to State/National Grid, will be allowed to create a back-up power facility. Such power back-up facility, if it is in the NPA, only duty benefits on capital expenditure for setting up will be available. If the facility is in processing area, then, duty benefits for setting up as well as O&M will be available, subject to the condition that the facility shall be NFE positive- either stand-alone or along with the unit with which it is attached. For DTA sale, customs duty would be charged in both the situations i.e. a power back up utility in NPA or PA at the rate prescribed for each situation/location.*

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



- (i) Variation in residential address of Mr. Prabhat Kumar Mishra in Para IV of Form-F vis-à-vis his passport has been found.
- (ii) Requirement of land of 3960 Sqmt. as mentioned in Para VIII(1) of Form-F required to be deleted as developer has given provisional offer of space for built up area of 3960 Sqmt.
- (iii) Details of existing SEZ unit in DLF Cyber City Developers Ltd. IT/ITES SEZ, Gurugram, required to be mentioned in Para XII(ii) of Form-F along with explanation for mentioning 'No' in the said Para of Form-F.
- (iv) Copies of Form-32/DIR-11/12 for appointment of directors namely Mr. Prabhat Kumar Mishra, Mr. Arun Duggal & Ms. Misha Bhan required to be given. Besides, copies of Form-32/DIR-11/12 for cessation of first directors namely Mr. Sumant Saha, Mr. Harsh Nanda & Mr. Ankur Ambika Sahu also required.
- (v) Variation in projected value of indigenous Plant & Machinery mentioned in Para VI of Form-F (Rs.95 lakhs) vis-à-vis Cost of Project given in project report (Rs.90 lakhs) has been found.
- (vi) List of proposed Raw materials etc. for Rs.5 lakhs, as proposed in Para VII(b), required to be given.
- (vii) Applicant has proposed total exports for five years for Rs.72.47 lakhs whereas investment of Rs.95 lakhs on indigenous Plant & Machinery & raw materials of Rs.5 lakh have been shown. Hence, feasibility / profitability of project may be clarified.
- (viii) Complete & correct ITC(HS) Code may be given with brief write up about the correctness / applicability of same.
- (ix) Applicant company is already having a working unit for same activities from IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Gurugram & commenced production w.e.f. 15.11.2018. However as per IEC copy given, the unit has not got added the SEZ location in its IEC. Hence explanation from the unit is required along with copy of updated IEC. In this regard, unit had been requested vide this office email dated 31.12.2018 to get the SEZ location included in IEC, however reply of unit is awaited.
- (x) Existing SEZ unit has not submitted copy of Registered Lease Deed.
- (xi) As per present application, it is observed that there have been changes in Directors as there were only two directors namely Mr. Kailash Vasant Vishwani & Mr. Parag Sharma as per existing unit records; however no intimation of change in directors has been given by existing unit.

5.4. Mr. Gaurav Agarwal, Finance Controller & Mr. Abhisek Nayak, Dy. Manager appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. Besides, Mr. Vikas Kathpalia, AVP-Finance also appeared before the Approval Committee on behalf of SEZ Developer. On being asked by the Approval Committee, the representative of the applicant unit informed that Electricity generated through Solar power by the proposed SEZ unit will be supplied to SEZ Developer. Mr. Vikas Kathpalia informed to the Approval Committee that Electricity received from the unit shall be supplied by the SEZ Developer to entities within the SEZ on the same price / rate on which Developer will receive from the unit.

5.5. After due deliberations, the Approval Committee approved the proposal in terms of Guidelines for Power Generation, Transmission and Distribution in SEZs issued by DOC vide letter no. P.6/3/2006-SEZ(Vol-III) dated 16.02.2016, subject to submission of requisite documents. The



Approval Committee directed the SEZ Developer to ensure supply of Electricity to entities within the SEZ on the same price / rate on which Developer will receive from the unit.

6. 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।

6.1. 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	3.40
(ii)	Facility Management Office	Approved by BoA	0.71
(iii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	3.35
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	2.72
(v)	Air Conditioning of Processing Area (as approved by BoA)	Approved by BoA	0.53
		Total:	10.71

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

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

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

7.1. It was brought to the notice of Approval Committee that M/s. Black Canyon SEZ Pvt. Ltd., Co-developer of IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village- Gwal Pahari, Distt- Gurgaon (Haryana) had submitted proposal for approval of list of materials to carry on following default authorized operations in said SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Value of goods (Rupees in lakhs)
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(i).	Construction of all types of building in Processing Area as approved by UAC	24	6.00
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7.2. Mr. Ashok Singh, AGM appeared before the Approval Committee on behalf of the Co-developer and explained the requirement of proposed items.

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

8. मै० कोम्परेक्स इंडिया प्राइवेट लिमिटेड का मै० एसएफ इन्सिग्निया एसईजेड प्रा० लि० के ग्राम गवाल पहारी, जिला-गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई द्वारा डीटीए में प्रदान की गई सेवाओं का विवरण।

8.1. It was brought to the notice of the Approval Committee that M/s. Comparex India Pvt. Ltd. had submitted details of services rendered by its unit located in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Gurugram (Haryana), during the FY 2016-17 to 2018-19 (upto 31.01.2019), as given below:-

(Rs. in lakhs)			
Year	FOB value of Export	Total DTA Sales	DTA Sale in INR
2016-17	2325.78	61.32	61.32
2017-18	6590.82	361.15	361.15
2018-19 (upto 31.01.2019)	8066.00	97.47	97.47
Total:	16982.60	519.94	519.94

8.2. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic Tariff Area by the unit are not as per the provisions of SEZ Act as the unit has rendered services in Domestic Tariff Area amounting to Rs.519.94 lakhs against payment in INR instead of free foreign exchange.

8.3. Mr. Mandeep Lubana, Sr. Manager & Mr. Saurabh Goenka, Manager appeared before the Approval Committee on behalf of the unit and admitted that unit has rendered services of Rs.519.94 lakhs in DTA against payment in INR.

8.4. During the meeting it was informed that as per Section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, there is a penalty provision to settle the cases where a person admits any contraventions. The representatives of company admitted contravention of Section 2(z) as mentioned above and gave his consent to settle the case as per Section 11(4) of the FT(D&R) Act, 1992.

8.5. In view of the above, after due deliberations, the Development Commissioner, in consultation with the members of the Approval Committee, imposed a penalty of Rs.51994/- (i.e. @0.1% of

Rs.519.94 lakhs) towards services rendered in DTA against payment in INR, on the unit in terms of section 11(4) of Foreign Trade (Development & Regulation) Act, 1992, as amended and regularized the services rendered in DTA against payment in INR instead of free foreign exchange.

9. विकासकर्ता, मै० मिकाडो रियल्टर्स प्रा० लि० का ग्राम बेहरामपुर, जिला गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक हार्डवेयर एवंआईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

9.1. It was brought to the notice of Approval Committee that M/s. Mikado Realtors Pvt. Ltd., Developer of Electronic Hardware, IT/ITES SEZ at Village Behrampur, Distt-Gurugram (Haryana) had submitted a 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	7996.25
(ii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	308.83
(iii)	Fire Protection System with Sprinklers, Fire and Smoke Detectors	7	953.62
		Total:	9258.70

9.2. Mr. Hema Chandra Rao, Sr. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

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

10. 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।

10.1. 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)	Fire protection system with sprinklers, fire and smoke detectors.	07	16.46
(ii)	Construction of all type of buildings in	22	198.00



	processing area as approved by the UAC.		
(iii)	Parking including Multi-Level Car Parking (automated / manual)	18	19.86
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	50.53
(v)	Access Control and Monitoring System	24	15.93
		Total:	300.78

10.2. Mr. Nilesh Ramjiyani, authorised representative, & Mr. Ashish Aggarwal, authorised representative appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

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

11. 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।

11.1. 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)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	30.42
(ii)	Fire Protection System with Sprinklers, Fire and Smoke Detectors	07	44.30
(iii)	Access Control and Monitoring System	24	59.26
		Total:	133.98

11.2. 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. The representative of the unit informed that the proposed 'X-Ray machine' is actually baggage scanner which is required to install entry point of SEZ.

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

12. सह-विकासकर्ता, मै० डीएलएफ पावर एंड सर्विसेज लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।



4.1. It was brought to the notice of Approval Committee that M/s. DLF Power & Services 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., Village Silokhera, Sector-30, 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)	Engineering, Maintenance including Electrical and Mechanical Works, Heating, Ventilation & Air Conditioning (HVAC) System, Fire Detection and Alarm Systems, Water Supply, Storm, Drainage and Sewage Disposal, Building upkeep Services including Maintenance of Lift Lobby, Conference Hall, Parking Area, Utilities area, Garbage & scrap disposal, Horticulture, Pest Control, Façade Cleaning Services.	As per authorized operations approved by BoA	16.62

12.2. 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.

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

13. मै० जोन्स लैंग लासाल्ले प्रॉपर्टी कंसल्टेंट्स (इंडिया) प्राइवेट लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में विस्तार एवं प्रोजेक्सन में संशोधन का प्रस्ताव।

13.1. It was brought to the notice of Approval Committee that M/s. Jones Lang LaSalle Property Consultants (India) Pvt. Ltd. had applied for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana). It was informed to the Committee that presently unit has been operating over an area of 30142 Sqft. at 8th Floor, Block-B3 and the unit has requested for addition of 35185 Sqft. at 8th Floor, Block-B1 of SEZ. It was informed that the SEZ Co-developer has given provisional offer for allotment of proposed additional space to the unit. It was also informed that unit has submitted revised projections, as given below, on account of proposed expansion of unit:-

Particulars (for five years)	(Rs. in lakhs)	
	Existing Projection	Revised Projection
Projected FOB value of exports	29298.01	36740.93
Foreign Exchange Outgo	192.67	856.34
NFE Earnings	29105.34	35884.59
Imported CG	192.67	820.67
Indigenous CG	1128.84	1766.84

Signature

13.2. It was informed that unit needs to submit revised break up of proposed foreign exchange outgo of Rs. 856.34 lakhs showing correct value of imported plant & machinery /capital goods required to be submitted. Unit has mentioned Rs.800.34 lakhs instead of Rs.820.67 lakhs.

13.3. Ms. Pooja R. Shah, Director, Ms. Vasuki Dhanga, Asstt. Manager-Tax & Ms. Parul Nagpal, Tax Consultant appeared before the Approval Committee on behalf of the unit and explained the proposal.

13.4. After due deliberations, the Approval Committee approved the proposed expansion of area and revised projections of the unit subject to submission of correct breakup of proposed foreign exchange outgo of Rs. 856.34 lakhs.

14. मे० आईटीपीजी डेवेलपर्स प्राइवेट लिमिटेड, विकासकर्ता का मे० माउन्टन ट्रेल फूड्स प्राइवेट लिमिटेड को ग्राम बहरामपुर, गुडगांव (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर, आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'फूड कोर्ट' की स्थापना हेतु निर्मित क्षेत्र का आवंटन का प्रस्ताव सम्बन्धी।

14.1. It was brought to the notice of the Approval Committee that M/s. ITPG Developers Private Limited, Developer had submitted proposal for allotment of built-up space of 400 Sqft. at Ground floor, Food Court in Block -1 of Phase-1 in the processing area of Electronics Hardware & IT/ITES SEZ at Village Behrampur, Distt-Gurugram (Haryana), on lease basis to M/s. Mountain Trail Foods Pvt. Ltd. to setup & operate 'Food Court' for exclusive use of the employees of SEZ & units located therein.

14.2. It was informed that following discrepancies had been observed in the proposal:-

- (i) Developer has enclosed two undated request letters of M/s. Mountrain Trail Foods Pvt. Ltd. for grant approval for setup fast food outlet / restaurant inside the SEZ. In first letter the proposed area of food court has been left blank and in otherone it is mentioned 150 Sqft., whereas developer has given offer of space for 400 Sqft.
- (ii) Board Resolution in favour of Mr. Abhinav Mandal to sign documents on behalf of M/s. Mountrain Trail Foods Pvt. Ltd. required to be submitted.

14.3. 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'.

