



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/

दिनांक: 12/07/2019

सेवा मे,

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 05/07/2019 को अपराह्न 12:30 बजे 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।

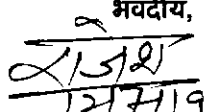
महोदय,

उपरोक्त विषय के सन्दर्भ मे डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता मे दिनांक 05/07/2019 को अपराह्न 12.30 बजे प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा मे 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,

12/7/19
(राजेश कुमार)
उप विकास आयुक्त

नोएडा विशेष आर्थिक क्षेत्र

हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 05.07.2019 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. Md. Hadees Ali, Asstt. Commissioner, Customs, Delhi
3. Shri Aman Singh Lohan, Asstt. DGFT, New Delhi.
4. Shri Digvijay Singh, Asstt. Director, Deptt. of Industries, Faridabad
5. 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, iv) Shri Prakash Chand Upadhyay, ADC & v) 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 07.06.2019 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 07.06.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 07.06.2019 were ratified.

2. सह-विकासकर्ता, मै० डीएलएफ एसेट्स प्रा० लि० का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड के सेक्टर 24 एवं 25A, डीएलएफ फेज़-3, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

2.1. 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 Cyber City Developer Ltd., 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)	Fire protection system with sprinklers, fire and smoke detector.	07	14.68

2.2. 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.

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

3. 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।

3.1. 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	20.97

3.2. 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.

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

4. 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.	Estimated Cost (Rupees in
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		as per Inst. No. 50 & 54	lakhs)
(i).	Construction of all type of buildings in processing area as approved by the UAC	22	0.57
(ii).	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	0.39
(iii).	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	10.60
(iv).	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	0.86
		Total:	12.42

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

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

5. मै० आईटीपीजी डेवलपर्स प्राइवेट लिमिटेड, विकासकर्ता का ग्राम बहरामपुर, गुड़गांव (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर, 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. ITPG Developers Private Limited, Developer of Electronics Hardware & IT/ITES SEZ at Village Behrampur, Distt- Gurugram (Haryana) 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 type of buildings in processing area as approved by the Unit Approval Committee.	22	168.03
(ii)	Landscaping and water bodies	08	9.17
(iii)	Security offices, police posts, etc, at entry, exit and other points within and along the periphery of the site.	11	126.12
(iv)	Fire protection system with sprinklers, fire and smoke detectors.	07	149.57
(v)	Air Conditioning of Processing area.	21	723.30
(vi)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of	02	54.05

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	appropriate capacity.		
(vii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	536.19
(viii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	38.90
(ix)	Telecom and other communication facilities including internet connectivity.	05	58.94
(x)	Parking including Multi-Level Car Parking (automated / manual)	18	7.60
		Total:	1871.87

5.2. Mr. Vikas Kathpalia, AVP-Finance & Mr. Rishi Pawah, AVP-PS appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items. On being asked by the Approval Committee on requirement of 500 Nos. Battery proposed at Sl. No. 99 of under authorized operation namely 'Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.(Annexure-G)', the representatives of the developer informed that 'Batteries' are required for various types of Inverters for power backup.

5.3. After due deliberations, Approval Committee approved the proposed list of materials. The Approval Committee directed the representatives of the developer to submit written clarification on requirement of 500 Nos. Battery.

6. विकासकर्ता, मै० कैंडोर गुडगाँव वन रियलिटी प्रोजेक्ट्स प्रा० लि० का ग्राम टिकरी, सेक्टर- 48, गुरुग्राम (हरियाणा) 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 Approval Committee that M/s. Candor Gurgaon One Realty Projects Pvt. Ltd., Developer of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) 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)	Access control and monitoring system	24	161.00
(ii)	Air Conditioning of processing area.	21	15.00
		Total:	176.00

6.2. Mr. Amrik Singh, AGM-SEZ Compliance appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials.



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

7. सह-विकासकर्ता, मै० केंडोर गुडगाँव टू डेवलपर्स एंड प्रोजेक्ट्स प्रा० लि० का मै० गुडगाँव इंफोस्पेस लिमिटेड के ग्राम डुंडाहेरा, सेक्टर -21, गुरुग्राम (हरियाणा) स्थित 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. Candor Gurgaon Two Developers & Projects 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. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana):-

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)	Access control and monitoring system	24	192.20
(ii)	Air Conditioning of processing area.	21	33.22
(iii)	Cafeteria / Canteen for staff in processing area.	27	163.20
(iv)	Landscaping and water bodies	08	12.00
		Total:	400.62

7.2. Mr. Amrik Singh, AGM-SEZ Compliance appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials. On being asked by the Approval Committee, the representative of the Co-developer informed that proposed Umbrella is 'Garden Umbrella', which will be fixed and required for open area of Cafeteria in SEZ.

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

8. मै० एआईजी एनालिटिक्स एंड सर्विसेज प्राइवेट लिमिटेड का मै० केंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्रा० लि० के ग्राम टिकरी, सेक्टर- 48, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के सम्बन्ध में कंपनी शेयर होल्डिंग पैटर्न एवं निदेशक में बदलाव का प्रस्ताव।

8.1. It was brought to the notice of the Approval Committee that M/s AIG Analytics & Services Pvt. Ltd. has submitted intimation for proposed changes in shareholding pattern and directors of the company in respect of the unit located in the IT/ITES SEZ of M/s Candor Gurgaon One Realty Projects Pvt. Ltd. at Vill: Tikri, Sector-48, Gurugram (Haryana). It was informed that the unit has intimated that 'AIG Data Services Pvt. Ltd.', a group entity, has amalgamated with M/s AIG Analytics & Services Pvt. Ltd. vide NCLT's order dt.19.11.2018. It was informed that pursuant to the said Amalgamation, the entire business and undertaking of AIG Data Services Pvt. Ltd. has been transferred to AIG Analytics & Services Pvt. Ltd.

8.2. It was informed that the unit has submitted details of changes in shareholding pattern before & after amalgamation, duly certified by CA, as given below:

Name of Shareholder	Shareholding pattern prior to amalgamation		Shareholding pattern post amalgamation	
	No of shares	% share	No of shares	% share
AIG PC Global Inc. USA	42520947	99.99%	42520947	57.19%
AIG MEA Investment and Services LLC, USA	1	0.01%	318215	0.43%
AIG Technologies Inc	-	-	31513314	42.38%
Total:	42520948	100%	74352476	100%

8.3. Further, it was informed that CA has mentioned that post amalgamation, AIG Technologies Inc. transferred its entire shareholding i.e. 31513314 shares (42.38 %) to AIG PC Global Inc. USA, the existing shareholder with 57.19% shareholding. Therefore, revised shareholding pattern, post transfer of shares held by AIG Technologies Inc. to AIG PC Global Inc. USA, as on 05.06.2019, is as under:-

Name of Shareholder	Shareholding pattern post transfer of entire shares held by AIG Technologies Inc. to AIG PC Global Inc. USA.	
	No of shares	% share
AIG PC Global Inc. USA.	74034261	99.57%
AIG MEA Investment and Services LLC, USA.	318215	0.43%
Total:	74352476	100%

8.4. Further, it was informed that on perusal of the NCLT's order dt.19.11.2018, it has been observed that the Scheme of Amalgamation and Arrangement between M/s AIG Data Services Pvt. Ltd. & M/s AIG Analytics & Services Pvt. Ltd. has been provisionally approved, subject to compliance of various undertakings as mentioned in the scheme and to follow/comply various observations made by the Statutory Authorities as detailed in the scheme.

8.5. It was further informed that the unit has also submitted information regarding change in Directors of the Company as given below:-

Previous directors	Present directors
(i) Mr. Alexander John Pandalavilakam	(i) Mr. Alexander John Pandalavilakam
(ii) Mr. Munish Sharma	(ii) Mr. Munish Sharma
(iii) Mr. Simon Charles Geoffery Mennell	(iii) Mr. David Bennett Harpin
(iv) Mr. Sean Francis Coyle	
(v) Mr. David Bennett Harpin	

It was informed that the unit needs to submit copy of Form DIR-11/12 in r/o cessation of Mr. Sean Francis Coyle & Mr. Simon Charles Geoffery Mennell.

8.6. 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"*.

8.7. 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.*

8.8. 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.

8.9. Mr. Rohit Karnani, Sr. Manager, Mr Aadesh Anchalia, Manager & Mr. Azad Singh, Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. The



representatives of the unit informed that all compliance in respect of NCLT's order dated 19.11.2018 have been completed. They further informed that above changes in shareholdings is within the group company.

8.10. 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. Approval Committee also took note of the changes in directors of the company subject to submission of required documents.

9. **मै० ग्लोबललॉजिक टेक्नोलॉजीज लिमिटेड का मै० एसएफ इन्सिग्निया एसईजेड प्रा० लि० के ग्राम गवाल पहारी, जिला- गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में कमी का प्रस्ताव।**

9.1. It was brought to the notice of the Approval Committee that M/s Globallogic Technologies Ltd., a unit in the IT/ITES SEZ of M/s ASF Insignia SEZ Pvt. Ltd. at Vill: Gwal Pahari, Gurugram (Haryana) has submitted proposal for surrender of "Incubation Space" admeasuring 11688 Sqft. at Ground Floor, Tower-E, Grand Canyon Building (Building No. B3) of SEZ. It was informed that the said incubation space had been granted to the unit on temporary basis till permanent space is ready for operations. It was informed that the unit vide its letter dt.24.04.2019 has intimated that they had worked from the said Incubation space for initial few days till 31.03.2017 and thereafter they had surrendered the same to the developer. It was informed that unit has submitted 'NOC' dt. 24.04.2019 issued by the SEZ Developer. It was also informed that unit vide its email dated 08.05.2019 has also submitted 'NOC' from Specified Officer for surrender of Incubation Space.

9.2. Mr. Anshul A Srivastava, Sr. Manager appeared before the Approval Committee on behalf of the unit and explained the proposal.

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

10. **मै० एरिसेंट टेक्नोलॉजीज (होल्डिंग्स) लि० का मै० कैंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्रा० लि० के ग्राम: टिकरी, सेक्टर- 48, गुरुग्राम स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में कमी का प्रस्ताव।**

10.1. It was brought to the notice of the Approval Committee that M/s Aricent Technologies (Holding) Ltd. (Unit-I) had submitted proposal for partial deletion of area of the unit located in the IT/ITES SEZ of M/s Candor Gurgaon One Realty Projects Pvt. Ltd. at Village Tikri, Sector-48, Gurugram (Haryana). It was informed to the Committee that presently the unit has been operating over an area of 560542 Sqft. at Ground to 13th floor, Building No.5, Ground to 12th floor, Building No.4 and Ground to 3rd floor Building No.6 of SEZ. It was informed that the unit has requested for



deletion of 27264 Sqft. at 12th floor, Building No.4 of SEZ. It was informed that SEZ Developer has given its 'NOC' for deletion of proposed area. It was also informed that no information about impact on Export / NFE projection consequent to deletion of premises has been given.

10.2. Further, it was informed that the unit had been penalized by the Approval Committee held on 04.05.2018 with an amount of Rs.2 lakhs, in terms of section 11 (4) of FT (D&R) Act, 1992, on account of services rendered in DTA against INR during year 2015-16 and 2016-17. It was informed that the unit has further shown DTA Sale to the tune of Rs.4494.86 lakhs in the APR for the year 2017-18.

10.3. Mr. Vijayanth Vohra, AVP-Finance & Mr. C.P.S. Bisht, Sr. Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. The representatives of the unit informed to the Approval Committee that payment against the services rendered in DTA during the year 2017-18 have been realized in free foreign exchange.

10.4. After due deliberations, the Approval Committee approved the proposal for partial deletion of area subject to submission of 'NOC' from Specified Officer. The Approval Committee directed the representative of the unit to submit written clarification in respect of services rendered by the unit in DTA during the year 2017-18.

11. सह-विकासकर्ता, मै० डीएलएफ एसेट्स प्रा० लि० का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड के सेक्टर 24 एवं 25A, डीएलएफ फेज़-3, 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 Cyber City Developer Ltd., 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 types of building in Processing area as approved by UAC.	22	22.50

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.

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



12. 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।

12.1. 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 types of building in Processing area as approved by UAC.	22	35.30

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 आईबीएम इंडिया लिमिटेड (इकाई-1) का मै० एसएफ इन्सिग्निया एसईजेड प्रा० लि० के ग्राम- ग्वाल पहारी, जिला- गुरुग्राम (हरियाणा) स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के लिए स्वदेशी पूंजीगत वस्तुओं के मूल्य में वृद्धि का प्रस्ताव।

13.1. It was brought to the notice of the Approval Committee that M/s. IBM India Ltd. (Unit-I) had submitted proposal for enhancement in the value of indigenous capital goods from Rs. 446.25 lakhs to Rs. 2441 lakhs, in respect of its unit located in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village-Tikri, Sector-48, Gurugram (Haryana). It was informed that the unit has mentioned that there will not be any changes in approved projections of Export / NFE & Imported Capital goods.

13.2. Mr. Stanly Sebastian, Manager & Mr. Manoj Pandey, Executive appeared before the Approval Committee on behalf of the unit. The representatives of the unit informed that earlier they had planned to import of Computers, but now they are planning to procure computers from domestic market instead of import, thus they have filed application for enhancement in the value of indigenous capital goods.

13.3. The Approval Committee observed that since the unit has planned to procure capital goods from domestic market instead of import, hence unit needs to submit decreased value imported capital goods and revised NFE projections.

13.4. After due deliberations, the Approval Committee decided to defer the proposal and directed the representative of the unit to submit complete proposal in the prescribed format indicating existing and revised value of imported & indigenous capital goods and changes in NFE projections. The Approval Committee further directed that on receipt of complete proposal from the unit the proposal may be placed before the next Approval Committee meeting.

15. **मै० जेडएस एसोसिएट्स इंडिया प्राइवेट लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र विस्तार का प्रस्ताव।**

15.1. It was brought to the notice of the Approval Committee that M/s. ZS Associates India Pvt. Ltd. had applied for expansion of area and revision in projections of the unit located in the IT/ITES SEZ of M/s. DLF Ltd. at Silokhera, Sector-30, Gurugram (Haryana). It was informed that the unit is presently operating over an area of 247961 Sqft. on 1st floor & 3rd to 11th floor, Block A4 and 5th & 6th floor, Block A3 in SEZ. It was informed that the unit has requested for addition of 5779 Sqft. at 3rd floor, Block-A2 of SEZ. It was further informed that unit has submitted copy of provisional offer of space in respect of proposed area issued by M/s. DLF Assets Pvt. Ltd., Co-developer vide letters dated 27.06.2019.

15.2. It was informed that the unit has mentioned that the proposed additional area will be used as "Cafeteria, Gym and recreation room" where water dispensers, tea / coffee machines, cafeteria furniture, cafeteria chairs, LED TVs, Gym equipment, sport equipment and food counters will be setup / installed for its employees.

15.3. Further, it was informed that as per Instruction No. 95 dated 11.06.2019 issued by DOC, "the SEZ unit can setup cafeteria, crèche, gymnasium and similar facilities in its premises for its exclusive use in terms of proviso to Rule 11(5), subject to obtaining a NOC from the Developer as well as necessary NOCs / clearances / approvals from the relevant statutory authorities. The unit shall not be eligible for any exemption, drawback, concessions or any other benefits available under Section 7 of Section 26 of SEZ Act, for creating or operating such facilities".

15.4. It was further informed that the unit vide its letter dated 13.05.2019 had submitted breakup details of DTA sales of Rs.764 lakhs during the year 2014-15 to 2015-16, as given below:-

Year	Total DTA Sales (INR Lakhs)	Services rendered in DTA against payments in INR	Services rendered in DTA and payment realized in free foreign exchange
2014-15	484.00	484.00	-
2015-16	280.00	280.00	-
2016-17	-	-	-
2017-18	-	-	-



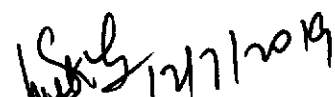
Total:	764.00	764.00	-
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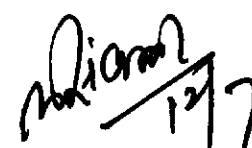
15.5. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic 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.764 lakhs against payment in INR instead of free foreign exchange.

15.6. Mr. Rajesh Mendiratta, Manager appeared before the Approval Committee on behalf of the unit and explained the proposal for expansion of area. However, representative of the unit shown his inability to give details of services rendered by the unit in DTA.

15.7. After due deliberations, the Approval Committee approved the proposed expansion of area. The Approval Committee further directed to obtain written clarification from the unit for the services rendered by the unit in DTA against payment in INR instead of free foreign exchange and place the same before the next Approval Committee meeting. Further, the Approval Committee directed the representative of the unit that an authorized representative of the unit, who is well versed with such sale of services in DTA, shall appear before the Approval Committee in its next meeting to explain such details to the Committee.

Meeting ended with a vote of thanks to the Chair.


(एस० एस० शुक्ल)
संयुक्त विकास आयुक्त


(डॉ० एल० बी० सिंघल)
विकास आयुक्त