



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: 09/03/2020

सेवा में,

1. उप सचिव, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -1100011
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (नियारक), 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, 4<sup>th</sup> 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 06/03/2020 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।

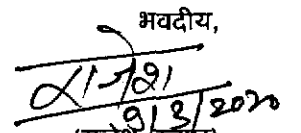
महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 06/03/2020 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 संलग्न है।

संलग्नक : उपरोक्त

प्रतिलिपि:-

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

भवदीय,  
  
9/3/2020  
(राजेश कुमार)  
उप विकास आयुक्त

नोएडा विशेष आर्थिक क्षेत्र

हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 06.03.2020 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 का कार्यवृत्त।

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

1. Shri S.S. Shukla, Jt. Development Commissioner, NSEZ
2. Shri Lobendu Sekhar Das, Asstt. Commissioner, Customs, Delhi
3. Shri Kailash Chader, IEO, Deptt. of Industries, Gurugram
4. Shri Chaman Lal, FTDO, O/o Addl. DGFT, CLA, New Delhi
5. Representatives of SEZ Developers / Co-developers, Special Invitee.

➤ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Shri Satish Gangar, Specified Officer, iii) Shri Prakash Chand Upadhyay, ADC & iii) 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 07.02.2020 को आयोजित अनुमोदन समिति की बैठक के कार्यवृत्त का अनुसमर्थन :-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 07.02.2020 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 07.02.2020 were ratified.

2. विकासकर्ता, मै० केंडोर 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।

2.1. 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 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	505.25
(ii)	Recreational facilities such as indoor/ outdoor games, Gymnasium / Employee's restroom in	19	12.25



	processing area.		
(iii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc.	04	50.00
(iv)	Air Conditioning of Processing area.	21	10.00
(v)	Landscaping and water bodies	08	120.00
(vi)	Access control and monitoring system	24	682.00
(vii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains, and water channels of appropriate capacity.	02	12.00
(viii)	Fire protection system with sprinklers, fire and smoke detectors.	07	40.00
		<b>Total:</b>	<b>1431.50</b>

2.2. It was informed that the developer has proposed '30 Nos. Sofa, 10 Nos. Table & 10 Nos. Umbrella' at Sl. No. 5, 6 & 7, respectively, under authorized operation namely "Landscaping & Water bodies (Annexure-5)", which are not related to proposed authorized authorized operations.

2.3. Shri Amrik Singh & Shri Govind Sharma, both authorized representative of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. appeared before the Approval Committee and explained the requirement of proposed materials.

2.4. After due deliberations, Approval Committee approved the proposed list of materials, except '30 Nos. Sofa, 10 Nos. Table & 10 Nos. Umbrella' at Sl. No. 5, 6 & 7, respectively, under authorized operation namely "Landscaping & Water bodies (Annexure-5)", as these items are not related to proposed authorized authorized operation.

3. मै० गार्डियन इंडिया ऑपरेशंस प्राइवेट लिमिटेड का मै० केंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्राइवेट लिमिटेड की ग्राम टिकरी, सेक्टर-48, गुरुग्राम (हरियाणा) में आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में वृद्धि एवं प्रोजेक्सन में संशोधन का प्रस्ताव।

3.1. It was brought to the notice of Approval Committee that M/s. Guardian India Operations Private Limited had applied for expansion of area & revision in projections 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 unit has occupied an area of 80001 Sqft. at 7<sup>th</sup>, 8<sup>th</sup> & 9<sup>th</sup> floor, Tower-1 of SEZ. It was informed that the unit has requested for addition of 28701 Sqft. at 12<sup>th</sup> floor, Building No.4 of SEZ. It was further informed that the unit has submitted copy of letter of provisional offer of space dt. 04.02.2020 issued to them by the SEZ Developer.

3.2. It was also informed that the unit has submitted revised projections, as given below, on account of proposed expansion of unit:-

राजेन्द्र

(Rs. in lakhs)

Particulars (for five years)	Existing Projection	Revised Projection
Projected FOB value of exports	43126.42	63704.10
Foreign Exchange Outgo	583.62	672.59
NFE Earnings	42542.80	63031.51
Imported Capital Goods	377.83	377.83
Indigenous Capital Goods	2963.42	2963.42

3.3. Shri Sandeep, Asstt. Manager of M/s. Guardian India Operations Private Limited appeared before the Approval Committee and explained the proposal.

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

4. मै० ब्रवुरा सोलुसंस इंडिया एलएलपी (इकाई-2) का मै० केंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्राइवेट लिमिटेड की ग्राम टिकरी, सेक्टर-48, गुरुग्राम हरियाणा (स्थित आईटी /आईटीईईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के लिए आयातित एवं स्वदेशी पूंजीगत वस्तुओं के मूल्य में वृद्धि एवं एनएफइ प्रोजेक्सन में संशोधन का प्रस्ताव।

4.1. It was brought to the notice of the Approval Committee that M/s. Bravura Solutions India LLP (Unit-II) had submitted proposal for enhancement in the value of imported & indigenous capital goods and downward revision in NFE projections of it unit located in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village Tikri, Sector-48, Gurugram (Haryana), as given below:-

(Rs. in lakhs)

Particulars (for 5 years)	Existing Projections	Revised Projections
Projected FOB value of exports	28704.00	28704.00
Foreign Exchange Outgo	1191.00	1441.00
NFE Earnings	27513.00	27263.00
Imported Capital Goods	460.84	710.84
Indigenous Capital Goods	954.57	1704.57

4.2. The Approval Committee observed that LOA dated 31.05.2019 had been issued to the unit only 09 months before on the basis of projections of 5 years given by them. Now, the unit has proposed huge enhancement (of Rs.10 crores approx) in the value of imported & indigenous capital goods, however, no increase in the export projections has been proposed. Instead downward revision in NFE projections has been given.

4.3. Shri Akshay & Shri Abhinay, Consultant of M/s. Bravura Solutions India LLP appeared on behalf of the unit before the Approval Committee. The Approval Committee enquired about the proposed additional expenditure on capital goods without any increase in proposed export projections and also about downward NFE projections. The consultant of the unit informed that the company is still working on expected export projections. However, consultant was not able to explain the proposal properly.

*राजेश*

4.4. After due deliberations, the Approval Committee deferred the proposal as the consultant could not explain the proposal properly. The Approval Committee further directed that a letter may be written to the Partners of M/s. Bravura Solutions India LLP that an authorized representative of the unit, who is well versed with the instant proposal, shall appear before the Approval Committee in its next meeting to explain the proposal.

5. मै० गुडगाँव इन्फोस्पस लिमिटेड ,विकासकर्ता का ग्राम डुंदाहेरा, सेक्टर-21, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में निर्मित 'Block-4(Lower Ground Floor) and for Tower-11 (Ground floor to 10th floor) with Basement' के सम्बन्ध में जारी Occupancy Certificate दिनांक 25.02.2020 का अनुसमर्थन]

5.1. It was brought to the notice of the Approval Committee that District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh vide Memo No. SEZ-46-Vol-II/JD(RD)/2020/3997 dated 11.02.2020 had forwarded their comments / recommendations on the proposal for grant of Occupation Certificate for Block-4(Lower Ground Floor) and for Tower-11 (Ground floor to 10<sup>th</sup> floor) with Basement in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) of M/s. Gurgaon Infospace Ltd. It was informed that DTP (HQ) had mentioned the site reports have been taken from DTP(P), Gurugram and STP, Gurugram Circle has reported that the developer has raised the construction at site in variation from the approved building plan in Block-4 (Lower Ground floor) and for Tower-11(Ground floor to 10<sup>th</sup> floor) with Basement. The details of the variation raised at site from the approved building plan and composition amount thereof as per composition policy, are as under:-

(i). **Tower-11 (Ground floor to 10<sup>th</sup> floor) with Basement:-**

S. No.	Violation / Variations	Area	Rate of composition	Amount (Rupees)
(i)	Plan Sanctioned but sanctionable construction added during the course of construction.	4207.344 Sqm.	Rs.216/- per Sqm	908786.00
(ii)	Scrutiny fee.	4207.344 Sqm.	Rs.10/- per sqm.	42074.00
(iii)	DPC Certificate not taken.	1477.807 Sqm. Or 15907.1145 Sqft.	Rs.1/- per Sqft.	15907.00
(iv)	Internal changes.	4719.381 Sqm or 50799.417 Sqft.	Rs.5/- per sqft	253997.00
(v)	Change in elevation.	01 Block	Rs.10000/- each block	10000.00
(vi)	Excess covered area beyond permissible limits but within zoning - 1.886% of permissible covered area.	5009.147 Sqm. Or 53918.458 Sqft.	Rs.200/- per sqft.	10783692.00
(vii)	Scrutiny fee for excess covered area added beyond permissible limits but within zoning added during the course of construction.	5009.147 Sqm.	Rs.10/- per Sqm.	50091.00
<b>Total (A):</b>				<b>12064547.00</b>

*राजेश*

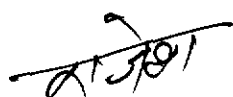
(ii). **Block-4 (Lower Ground floor):-**

S. No.	Violation / Variations	Area	Rate of composition	Amount (Rupees)
(i)	Construction raised without getting plan sanctioned and the construction so made conform to the laws / zoning. (Comm)	2472.392 Sqm.	Rs.2153/- per Sqm	5323060.00
(ii)	Scrutiny fee.	2472.392 Sqm.	Rs.10/- per sqm.	24723.00
(iii)	Unauthorised occupation / IT / ITES / SEZ	2472.392 Sqm. Or 26612.827 Sqft.	Rs.50/- per Sqft.	1330641.00
(iv)	Change in elevation.	01 Block	Rs.20,000/- each block	20000.00
Total (B):				6698424.00
Total (A) + (B) :				18762971.00
Deposited & adjusted:				19300024.00
Excess:				534607.00

5.2. It was informed that DTP (HQ) had informed that the above said violations are compoundable violations and the developer has deposited the above said composition charges. It was informed that DTP (HQ) had recommended that the matter may be placed before the Approval Committee for its consideration. Certain conditions had been mentioned in the said Memo of DTP which are to be imposed for grant of occupation certificate.

5.3. Further it was informed that meanwhile, the Developer, M/s. Gurgaon Infospace Limited vide its letter dt. 14.02.2020 had informed that the SEZ Units namely, Moody's Analytics (India) Pvt. Ltd., MIS Support Center Pvt. Ltd., Moody's Shared Services India Pvt. Ltd., Cvent India Pvt. Ltd. (who have been issued LOAs) and HCL Technologies Ltd. (whose proposal for setting up a unit in SEZ has been approved by UAC held on 07.02.2020) would like to commence their operations from their respective units in Tower-11 of the SEZ by the end of this month, as Tower-11 is ready for occupation, in order to start their authorised operations and become operational to meet the deadline of 31<sup>st</sup> March, 2020 for availing Income Tax benefits. Considering the above facts and since the next meeting of Approval Committee would be held on 6<sup>th</sup> March, 2020, the developer had requested to issue interim approval of Occupation Certificate in respect of Tower-11, in order to meet the requirement of the Units to commence their operations as the developer has already fulfilled its obligation of making the payment of requisite fee to the O/o. DTCP, Haryana.

5.4. It was informed that keeping in view the urgency expressed by the developer, the Competent Authority in NSEZ had decided to grant approval for Occupancy Certificate in respect of Block-4(Lower Ground Floor) and for Tower-11 (Ground floor to 10<sup>th</sup> floor) with Basement in the processing area of the said SEZ, on the basis of recommendations received from District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh vide his Memo dated 11.02.2020, subject to its ratification by the Approval Committee. The approval of Occupancy Certificate had been issued to the developer vide this office letter dated 25.02.2020.



5.5. After due deliberations, the Approval Committee ratified the approval of Occupancy Certificate in respect Block-4(Lower Ground Floor) and for Tower-11 (Ground floor to 10<sup>th</sup> floor) with Basement in the processing area of IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana), issued vide letter dated 25.02.2020.

6. विकासकर्ता, मै० एएसएफ 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- Gurugram (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 Unit Approval Committee	22	1.83
(ii)	Air Conditioning of processing area.	Approved by BOA	11.19
(iii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	2.00
(iv)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	4.39
(v)	Access Control and Monitoring System	24	6.80
(vi)	Fire protection system with sprinklers, fire and smoke detectors.	07	1.30
(vii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	1.29
		<b>Total:</b>	<b>28.80</b>

6.2. Shri 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.

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7. मै० आईटीपीजी डेवलपर्स प्राइवेट लिमिटेड, विकासकर्ता का ग्राम बहरामपुर, गुरुग्राम (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर, 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 the Approval Committee that M/s. ITPG Developers Private Limited, Developer had submitted proposal for approval of list of materials to carry out following authorized operations in its Electronics Hardware & IT/ITES SEZ at Village Behrampur, Distt- 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)	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	7776.24

7.2. It was informed that Developer has proposed '5,00,000 Ltrs. Diesel' & '50,000 Ltrs. Oil and Lubricants' at Sl. No. 32 & 33 respectively. It was informed that the developer had not obtained specific approval from BoA to setup Power Generation plant in SEZ. Hence, the developer may not be eligible for duty free procurement of 'Diesel' & 'Oil and Lubricants' for generation of power in SEZ in terms of Power Guidelines issued by DOC vide letter No. P.6/3/2008-SEZ (Vol.III) dated 16.02.2016. Further, it was informed that the developer has proposed 'Signages & Sign boards' at Sl. No. 34 under the authorised operation namely "Construction of all types of building in Processing area as approved by UAC", whereas a separate authorized operation namely "Roads with Street lighting, Signals and Signage" is available in the list of default authorised operations issued by DOC vide Instruction No. 50 dated 15.03.2010.

7.3. Shri Amit Goyal, Asstt. Manager, Shri Pankaj Tyagi, Manager-Projects & Ms. Kanika Talwar, Company Secretary appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items. The representatives informed that the proposed 'Diesel, Oil and Lubricants' are required for DG sets for power backup in connection with undertaking construction activity only and not for sale or supply of power to SEZ units.

7.4. After due deliberations, Approval Committee approved the proposed list of materials, subject to submission of revised list of materials indicating proposed 'Signages & Sign boards' under the default authorized operation namely "Roads with Street lighting, Signals and Signage".

8. विकासकर्ता, मै० आईटीपीजी डेवलपर्स प्रा० लि० को ग्राम बेहरामपुर, जिला-गुरुग्राम (हरियाणा) स्थित इलेक्ट्रॉनिक्स हार्डवेयर एवं आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में निर्माण कार्यों के लिए एक अस्थायी प्रवेश और निकास द्वार का अनुमोदन सम्बन्धी।

8.1. It was brought to the notice of the Approval Committee that M/s. ITPG Developers Private Limited, Developer had submitted a proposal for approval of a temporary entry/exit gate for exclusive use for construction related activity of 3<sup>rd</sup> Tower in their Electronics Hardware & IT/ITES

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SEZ at Village Behrampur, Distt-Gurugram (Haryana). It was informed that a report from the Specified Officer had been obtained regarding requirement of proposed additional temporary Gate.

8.2. It was informed that on the basis of recommendation received from Specified Officer, the Competent Authority in NSEZ had granted approval to open the proposed temporary entry/exit gate for exclusive use for construction related activity of 3<sup>rd</sup> Tower in the SEZ, in terms of proviso to Rule 11(2) of SEZ Rules, 2006. The approval had been conveyed to the developer vide this office letter dated 26.02.2020.

8.3. It was informed that in terms of Rule 11 (2) of SEZ Rules, 2006, "The processing area and Free Trade and Warehousing Zone shall have specified entry and exit points and be fully secured by taking such measures as approved by the Board of Approval".

*Provided that in case of a Special Economic Zone for information technology or information technology enabled services or electronic hardware or biotechnology, the Development Commissioner shall approve such measures and inform the Approval Committee accordingly.*

8.5. After due deliberations, the Approval Committee took note of the approval letter dated 26.02.2020 issued to M/s. ITPG Developers Private Limited, Developer, to open a temporary entry/exit gate for exclusive use for construction related activity of 3<sup>rd</sup> Tower in their Electronics Hardware & IT/ITES SEZ at Village Behrampur, Distt-Gurugram (Haryana), in terms of proviso to Rule 11(2) of SEZ Rules, 2006.

9. मैं० आईबीएम इंडिया प्राइवेट लिमिटेड (इकाई-1) का मैं० एसएसएफ इन्सिग्निया एसईजेड प्रा० लि० ग्राम -ग्वाल पहारी ,जिला-गुरुग्राम (हरियाणा) स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई द्वारा स्थापित कैफेटेरिया को जारी रखने का प्रस्ताव।

9.1. It was brought to the notice of the Approval Committee that M/s. IBM India Private Limited (Unit-I) had submitted proposal for regularization/continuation of existing 'Cafeteria' run by them in the premises of its unit i.e. over an area of 2100 Sqft. at 5<sup>th</sup> floor, Block-B, Kings Canyon Building (B2) in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Distt-Gurugram (Haryana).

9.2. It was informed that the SEZ Developer has given its 'NOC' dated 05.02.2020 to operate "Multi-Purpose Break Out cum Cafeteria cum Town Hall Assembly cum Home Food Dining Area" over an area of 2100 Sqft. at 5<sup>th</sup> floor, Block-B, Kings Canyon Building (B2).

9.3. It was informed that in terms of Rule 11(5) proviso 1 of SEZ Rules "the Developer may, with the prior approval of the Approval Committee, grant on lease land or built up space, for creating

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*facilities such as canteen, public telephone booths, first aid centres, creche and such other facilities as may be required for the exclusive use of the Unit”.*

9.4. Further, It was informed that Deptt. of Commerce vide letter dt. No. B-17/2/2018-SEZ-Part(1) dt.11.06.2019 has issued Instruction No. 95, wherein it has been stated that *the permission for setting up cafeteria, crèche, gymnasium and similar facilities in the premises of unit for exclusive use of such units can be granted subject to following conditions:-*

- (i) *The facilities as envisaged under the proviso to Rule 11(5) of the SEZ Rules could also be created by a unit for its exclusive use subject to obtaining a NOC from the Developer as well as necessary NOCs/ clearances/ approvals from the relevant statutory authorities.*
- (ii) *The unit shall not be eligible for any exemptions, drawback, concessions, or any other benefit available under Section 7 or Section 26 of SEZ Act, for creating or operating such facilities.*

9.5. Shri Stanly Sebastian, Manager & Shri Manoj Pandey, Executive of M/s. IBM India Ltd. appeared before the Approval Committee and explained the proposal. Besides, Shri Ashok Singh, AGM of M/s. ASF Insignia SEZ Pvt. Ltd. (SEZ Developer) also appeared before the Approval Committee and confirmed that they have given 'NOC' to the unit to operate 'Cafeteria' for exclusive use by its employees. The representatives of the unit informed that the Cafeteria is running since 2012 and the company has not availed any duty benefit on creation & operations of Cafeteria. They further clarified that no cooking activity is being undertaken in unit's premises and only ready to eat food is served to the employees.

9.6. After due deliberations, the Approval Committee decided to approve the regularization of existing 'Cafeteria' in unit's premises for exclusive use by its employees, subject to statutory compliance and further subject to the condition that neither the unit nor its vendor(s) shall be eligible for any exemptions, drawback, concessions or any other benefits available under SEZ Act / SEZ Rules, for operation of such facilities and the vendor(s) shall not serve cigarette/smoking items & alcoholic beverages. The unit shall obtain necessary NOCs/ clearances/ approvals such as Fire, Health etc. from the relevant statutory authorities, if applicable, as required under Instruction No. 95 dated 11.06.2019 mentioned above. It was further directed by the Approval Committee that Specified Officer will verify and ensure that statutory compliances are being met. The Approval Committee also directed to Specified Officer to verify whether the unit has availed any duty benefit on creation & operation of such existing Cafeteria or not and in case availed then to effect recovery of the same.

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10. मै० आईबीएम इंडिया प्राइवेट लिमिटेड (इकाई-2) का मै० एएसएफ इन्सिग्निया एसईजेड प्रा० लि० ग्राम -ग्वाल पहारी ,जिला-गुरुग्राम (हरियाणा) स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई द्वारा स्थापित कैफेटेरिया को जारी रखने का प्रस्ताव।

10.1. It was brought to the notice of the Approval Committee that M/s. IBM India Private Limited (Unit-II) had submitted proposal for regularization/continuation of existing 'Cafeteria' run by them in the premises of its unit i.e. over an area of 3250 Sqft. at 11<sup>th</sup> floor, Block-B, Kings Canyon Building (B2) in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Distt-Gurugram (Haryana).

10.2. It was informed that the SEZ Developer has given its 'NOC' dated 05.02.2020 to operate "Multi-Purpose Break Out cum Cafeteria cum Town Hall Assembly cum Home Food Dining Area" over an area of 3250 Sqft. at 11<sup>th</sup> floor, Block-B, Kings Canyon Building (B2).

10.3. It was informed that in terms of Rule 11(5) proviso 1 of SEZ Rules "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, creche and such other facilities as may be required for the exclusive use of the Unit".

10.4. Further, it was informed that Deptt. of Commerce vide letter dt. No. B-17/2/2018-SEZ-Part(1) dt.11.06.2019 has issued Instruction No. 95, wherein it has been stated that *the permission for setting up cafeteria, crèche, gymnasium and similar facilities in the premises of unit for exclusive use of such units can be granted subject to following conditions:-*

- (i) *The facilities as envisaged under the proviso to Rule 11(5) of the SEZ Rules could also be created by a unit for its exclusive use subject to obtaining a NOC from the Developer as well as necessary NOCs/ clearances/ approvals from the relevant statutory authorities.*
- (ii) *The unit shall not be eligible for any exemptions, drawback, concessions, or any other benefit available under Section 7 or Section 26 of SEZ Act, for creating or operating such facilities.*

10.5. Shri Stanly Sebastian, Manager & Shri Manoj Pandey, Executive of M/s. IBM India Ltd. appeared before the Approval Committee and explained the proposal. Besides, Shri Ashok Singh, AGM of M/s. ASF Insignia SEZ Pvt. Ltd.(SEZ Developer) also appeared before the Approval Committee and confirmed that they have given 'NOC' to the unit to operate 'Cafeteria' for exclusive use by its employees. The representative of the unit informed that the company has not availed any duty benefit on creation & operations of Cafeteria. They further clarified that no cooking activity is being undertaken in unit's premises and only ready to eat food is served to the employees.

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10.6. After due deliberations, the Approval Committee decided to approve the regularization of existing 'Cafeteria' in unit's premises for exclusive use by its employees, subject to statutory compliance and further subject to the condition that neither the unit nor its vendor(s) shall be eligible for any exemptions, drawback, concessions or any other benefits available under SEZ Act / SEZ Rules, for operation of such facilities and the vendor(s) shall not serve cigarette/smoking items & alcoholic beverages. The unit shall obtain necessary NOCs/ clearances/ approvals such as Fire, Health etc. from the relevant statutory authorities, if applicable, as required under Instruction No. 95 dated 11.06.2019 mentioned above. It was further directed by the Approval Committee that Specified Officer will verify and ensure that statutory compliances are being met. The Approval Committee also directed to Specified Officer to verify whether the unit has availed any duty benefit on creation & operation of such existing Cafeteria or not and in case availed then to effect recovery of the same.

11. मै० आईबीएम इंडिया प्राइवेट लिमिटेड (इकाई-3) का मै० एसएफ इन्सिग्रिया एसईजेड प्रा० लि० ग्राम ग्वाल पहारी, जिला- गुरुग्राम (हरियाणा) स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई द्वारा स्थापित कैफेटेरिया को जारी रखने का प्रस्ताव।

11.1. It was brought to the notice of the Approval Committee that M/s. IBM India Private Limited (Unit-III) had submitted proposal for regularization/continuation of existing 'Cafeteria' run by them in the premises of its unit i.e. over an area of 3130 Sqft. at 8<sup>th</sup> floor, Block- D & E, Grand Canyon Building (B3) in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Distt- Gurugram (Haryana).

11.2. It was informed that the SEZ Developer has given its 'NOC' dated 05.02.2020 to operate "Multi-Purpose Break Out cum Cafeteria cum Town Hall Assembly cum Home Food Dining Area" over an area of 3130 Sqft. at 8<sup>th</sup> floor, Block- D & E, Grand Canyon Building (B3).

11.3. It was informed that in terms of Rule 11(5) proviso 1 of SEZ Rules "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, creche and such other facilities as may be required for the exclusive use of the Unit".

11.4. Further, It was informed that Deptt. of Commerce vide letter dt. No. B-17/2/2018-SEZ-Part(1) dt.11.06.2019 has issued Instruction No. 95, wherein it has been stated that *the permission for setting up cafeteria, crèche, gymnasium and similar facilities in the premises of unit for exclusive use of such units can be granted subject to following conditions:-*

- (i) *The facilities as envisaged under the proviso to Rule 11(5) of the SEZ Rules could also be created by a unit for its exclusive use subject to obtaining a NOC from the Developer*

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as well as necessary NOCs/ clearances/ approvals from the relevant statutory authorities.

- (ii) The unit shall not be eligible for any exemptions, drawback, concessions, or any other benefit available under Section 7 or Section 26 of SEZ Act, for creating or operating such facilities.

11.5. Shri Stanly Sebastian, Manager & Shri Manoj Pandey, Executive of M/s. IBM India Ltd. appeared before the Approval Committee and explained the proposal. Besides, Shri Ashok Singh, AGM of M/s. ASF Insignia SEZ Pvt. Ltd.(SEZ Developer) also appeared before the Approval Committee and confirmed that they have given 'NOC' to the unit to operate 'Cafeteria' for exclusive use by its employees. The representative of the unit informed that the company has not availed any duty benefit on creation & operations of Cafeteria. They further clarified that no cooking activity is being undertaken in unit's premises and only ready to eat food is served to the employees.

11.6. After due deliberations, the Approval Committee decided to approve the regularization of existing 'Cafeteria' in unit's premises for exclusive use by its employees, subject to statutory compliance and further subject to the condition that neither the unit nor its vendor(s) shall be eligible for any exemptions, drawback, concessions or any other benefits available under SEZ Act / SEZ Rules, for operation of such facilities and the vendor(s) shall not serve cigarette/smoking items & alcoholic beverages. The unit shall obtain necessary NOCs/ clearances/ approvals such as Fire, Health etc. from the relevant statutory authorities, if applicable, as required under Instruction No. 95 dated 11.06.2019 mentioned above. It was further directed by the Approval Committee that Specified Officer will verify and ensure that statutory compliances are being met. The Approval Committee also directed to Specified Officer to verify whether the unit has availed any duty benefit on creation & operation of such existing Cafeteria or not and in case availed then to effect recovery of the same.

12. मै० सिवेंट इंडिया प्राइवेट लिमिटेड का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड की सेक्टर- 24 एवं 25ए, डीएलएफ फेज- 3, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित 03 इकाइयों एवं मै० गुडगाँव इन्फोस्पस लिमिटेड के ग्राम डुंडाहेरा, सेक्टर-21, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित 01 इकाई के लिए अतिरिक्त सेवाओं के अनुमोदन का प्रस्ताव।

12.1. It was brought to the notice of the Approval Committee that M/s. Cvent India Pvt. Ltd. had submitted proposal for approval of 'Management or Business Consultants Services' in respect of its 03 units in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) and one unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Limited at Village Dundahera, Sector-21, Gurugram (Haryana). It was informed that the justification for requirement of proposed service given by them, are as under:-

S.	Nomenclature of	Nature Description of	Relation to Authorised operations
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No.	input Service	input service	
(i).	Management or Business Consultants Services	Obtaining consulting and advice in relation to management and other business matters of the SEZ unit.	Such services are produced for seeking advice, consultancy or technical assistance, in relation to financial management, human resource management, marketing management, production management, logistics management, management of information technology resources or other similar areas of management. Further consultancy services are procured in relation to build-out activities of SEZ unit. Such services help in boosting overall growth of the SEZ unit and therefore become critical for performing authorised operations of the SEZ unit.

12.2. It was informed that vide Instruction No. 94 dated 08.05.2019, DoC had conveyed that the Board of Approval in its meeting held on 02.11.2018, had decided that "Management and business consultant services" may be included in the list of default authorised services, subject to the condition that exemption for this service would be limited to the value of services availed of / consumed by the SEZ entity only. Further, the unit shall produce evidence to that effect to the satisfaction of the authorities concerned that the said service was consumed in related to their authorized operations only.

12.3. Shri Tarun Jain, Director of M/s. Cvent India Pvt. Ltd. appeared before the Approval Committee and explained the requirement of proposed service for authorized operations of their SEZ units. He informed that proposed service is mainly required for marketing management of the SEZ units. He further informed that M/s. Cvent India Pvt. Ltd. have SEZ units only and not operating from DTA.

12.4. After due deliberations, the Approval Committee approval the 'Management or Business Consultants Services' in connection with authorized operations in respect of their 03 units in the IT/ITES SEZ of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) and one unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Limited at Village Dundahera, Sector-21, Gurugram (Haryana), subject to the condition that exemption for this service would be limited to the value of services availed of / consumed by the SEZ entity only. Further, units shall produce evidence to that effect, to the satisfaction of the authorities concerned, that the said service has been consumed in relation to their authorized operations only.

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13. मै० एप्पलेन सोल्युसंस एलएलपी का मै० डीएलएफ़ लिमिटेड की ग्राम सिलोखेरा, सेक्टर ,30 -गुरुग्राम), हरियाणा (स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में इकाई का नाम "Believe Innovation Labs LLP" तथा बाद में "Unthinkable Solutions LLP" में बदलाव के अनुमोदन का प्रस्ताव।

13.1. It was informed that the proposal of M/s. Applane Solutions LLP (formerly known as Applane Solutions Pvt. Ltd.) for change of name of unit from "M/s. Applane Solutions LLP" to "M/s. Believe Innovation Labs LLP" w.e.f. 01.08.2019 and further changed to "M/s. Unthinkable Solutions LLP" w.e.f. 19.10.2019 was placed before the Approval Committee in its meeting held on 02.01.2020 wherein the Approval Committee observed that the unit had been recently issued Letter of Approval on 07.03.2019 and thereafter they are frequently changing its name & constitution. After due deliberations, the Approval Committee had deferred the proposal as the representative of the unit was not able to explain the reasons for frequently changes in the name with the direction to the unit to submit reasons for frequently changes in name of the firm in writing along with complete supporting documents.

13.2. It was informed that unit vide its email dated 04.02.2020 had submitted written clarification for name change and reasons for delay in intimation, as given below:-

- (i) The name change from Applane Solutions Private Limited to Applane Solutions LLP was duly informed to the Approval Committee and the Approval Committee vide LOA No. 10/01/2019-SEZ/5622 dated 15th May, 2019 had approved the change of the name. That thereafter their management decided to promote the Business internationally, however was not satisfied with the Brand name and upon consultation, two brands were being finalized i.e. Believe and Unthinkable.
- (ii) The idea of their Management was to promote the LLP under the Umbrella/ Parent Brand "Believe" being the face brand for all the services. The other brand i.e. "Unthinkable" was the subsidiary brand to be used along with Believe for specific technology services offered.
- (iii) That accordingly they applied for registration of the Trademark Believe and Unthinkable on 18.04.2019.
- (iv) That they with the intention of making Believe as the Parent/ umbrella brand accordingly changed the name from Applane Solutions LLP to Believe Innovation Labs LLP on 1st August, 2019. That thereafter efforts were made to comply the name change in all the supporting documents. They could have informed the SEZ, only after obtaining/ receiving the necessary majority supporting documents. However, the same took some time.
- (v) That upon enquiry from the IPR Attorney, they were informed that the trademark Unthinkable has already been accepted and published in the Trademark journal and is likely to be registered. The Trademark "Believe" has been objected by the Trademark

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Registry under Section 11 of the Trademark Act, 1999 because of a prior Registered Trademark for the same name i.e. "Believe". The Applicant was categorically informed that registering the Brand Name Believe would be very difficult and in all likelihood would be even opposed.

- (vi) That their management taking into consideration the IPR right(s) decided to make Unthinkable as the parent/ Umbrella brand and thus changed the name from Believe Innovation Labs LLP to Unthinkable Solutions LLP). Further, this decision was also taken to overcome the concerns raised by clients using services related to Unthinkable technology domain.
- (vii) That there has been no change in the structure of the organization and the management and the intentions of the Applicant was always bonafide. They have changed the name from Applane Solutions LLP to Believe Innovation Labs LLP on 1st August, 2019 and was supposed to inform the committee with requisite supporting document(s), however, in getting the document took some time and before they could have obtained the majority supporting documents to apply and inform the name change, the management decided to change the Umbrella brand from Believe to unthinkable and changed the name from Believe to Unthinkable.
- (viii) That the Applicant thus immediately upon receiving the majority supporting documents applied for the name change. The delay of issue of non-compliance of the name change information from Applane Solutions LLP to Believe Innovations Labs LLP from 1<sup>st</sup> August till 15<sup>th</sup> October, 2019 was not intention for the reasons as stated above.
- (ix) That after finalizing upon the Umbrella brand i.e. Unthinkable, they have immediately applied for name change and which is pending before this Committee.

13.3. It was informed that the proposal for change of name along with clarifications submitted by the unit was again placed before the Approval Committee in its meeting held on 07.02.2020. The Approval Committee was informed about receipt of a complaint of Shri Subhash Chander Agarwal against the promoters of M/s. Daffodil Software Pvt. Ltd. from DOC for comments of this office. Further, the Approval Committee observed that the promoters of M/s. Applane Solutions LLP & M/s. Daffodil Software Pvt. Ltd. are the same. On being asked by the Approval Committee about complaints being received by this office from Shri Subhash Chander Agarwal, the representative of the unit informed that Mr. Manoj Kumar Mittal, Son-in-law of Shri Subhash Chander Agarwal was an employee of the company, who was found indulged in misusing his cheque signing authority of the company by fraudulently withdrawing money from the company account for his own personal gain, resulting in the company terminating him and a criminal complaint had been filed against him. After due deliberations, the Approval Committee deferred the proposal. The Approval Committee directed the representative of the unit to come out with complete details alongwith documentary evidence in respect of FIR / Court Case filed by the company against the complaint and its latest update.

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13.4. It was informed that as per directions of the Approval Committee given in its meeting held on 07.02.2020, the M/s. Daffodil Software Pvt. Ltd. vide its letter dt.25.02.2020 has submitted point wise clarification against the complaints made by Shri Subhash Chander Agarwal, which is reproduced as under: -

(i) **As regards complaints filed by Shri Subhash Chander Agarwal-** The unit had submitted details in respect of the court case filed by the company against the said complainant. The unit informed that Mr. Manoj Kumar Mittal was a former employee of the company and is son-in-law of Sh. Subhash Chandra Aggarwal, who is sending complaint through email to this office. Mr. Manoj Kumar Mittal was found indulged in misusing his cheque signing authority of the company by fraudulently withdrawing money from the company account for his own personal gain, resulting in the company terminating his services and lodging a criminal complaint u/s 406 & 420 of IPC, 1860 vide FIR No. 455 of 2015 in PS, Sector-40, Gurugram against him. Unit further mentioned that a criminal case No. 1157/2006 titled as State Vs. Manoj Kumar Mittal is pending for adjudication before the Ms. Aakriti Verma, Judicial Magistrate, District & Sessions Court, Gurugram and is at the stage of Prosecution Evidence.

Unit had further mentioned that apart from this an FIR bearing No. 286 dated 08.08.2016 also registered u/s 66/66B of IT Act, 2000 against Sh. Subhash Chandra Aggarwal and his daughter Mrs. Simpi Mittal who, in connivance with Mr. Manoj Kumar Mittal, had stolen important data from the company and used it in manipulating false and frivolous complaint against the company before various authorities. The Police, after investigation, had filed charge sheet case no. 5663/2018 titled as State vs. Subhash Aggarwal in the court of Ms. Sumitra Kadian, Ld. Judicial Magistrate, Gurugram. The unit also forwarded copy of FIR No. 0286 dated 08.08.2016 filed u/s 66/66B of IT Act, 2000 against Sh. Subhash Chandra Aggarwal.

The unit had further mentioned that complainant's motive can very well be judged in view of the background of the matter stated herein above as well as from the perusal of the complaint where copies have been circulated to at least 26 other authorities, which include entities which have no concern with the allegations made in the complaint. Action has already been initiated by their company, on this complaint and civil and criminal defamation proceedings are in the process of being filed against the aforesaid Mr. Subhash Chandra Aggarwal and others. The complainant herein is taking advantage on every complaint made by him to the authorities, as a file is normally generated, whereupon comments thereon are sought from their company. Such proceedings eventually get filed/dropped after they file their comments/reply and relevant documents. This has become a never ending process which is

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nothing but a misuse of the process of law and procedure by the complainant Subhash Chandra Aggarwal.

(ii) **As regards variation between Original and revised APR:** Referring to its earlier submission made vide letter dt. 30.01.2019, the unit had submitted year-wise difference in APRs along with corresponding reasons for variation, which are reproduced as under:

FY	Difference	Reason
2013-14	In export sale- 44.83 lakh In DTA sale- Nil	Original APR filed was on the basis of provisional account. The difference was due to the final sales booking.
2014-15	In Export Sale- 138.87 Lakh. In DTA sale- 492.12 Lakh	We submitted the total exports & domestic sales from both SEZ and domestic unit instead of filing the figures for only SEZ unit.
2015-16	In Export Sale 278.21 Lakh In DTA sale- 730.40 Lakh	We submitted the total exports & domestic sales from both SEZ and domestic unit instead of filing the figures for only SEZ unit.
2016-17	In Export Sale- Nil In DTA- 717.39 Lakh	We submitted the total exports & domestic sales from both SEZ and domestic unit instead of filing the figures for only SEZ unit.

The unit had further clarified that the differences from FY 2014 to FY 2017 is because of the unintentional error, wherein, they inadvertently submitted the total exports & domestic sales from both SEZ unit i.e. 15th floor, Tower- A-3, DLF Silokhera and domestic unit i.e. 6<sup>th</sup> floor, Metropolis Mall, Industrial Area, Hisar, Haryana in earlier APR (s). The inadvertence on the part of the unit is completely unintended as the Authorized Signatories were unaware of the fact that only SEZ unit sale has to be mentioned in the relevant section of APR (s). The unit has mentioned that the clerical error was due to lack of the understanding and does not lack bonafides in any manner.

Further, unit had mentioned that the intention of the unit has never been to benefit out the inadvertent error vis-à-vis difference in APR. The unit has annexed form- 56 F for FY' 2013- 2017 which contains calculations of Form -10 AA which has export turnover from SEZ for tax exemptions. The unit has mentioned that in all the forms correct figures have been entered which can be verified. The unit has mentioned that they immediately submitted revised APRs with correct figures upon receiving a communication from SEZ to submit final APRs as only provisional APRs were submitted.

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(iii) **Clarification w.r.t. to Balance Sheet queries raised in UAC meeting dt.**

**07.02.2020-** The unit had mentioned that as per the Generally Accepted Accounting Principles (GAAP), the Company is practicing the accounting standards of presenting the consolidated figures of exports and domestic sales in the revenue section of financial statements. Further, as per the applicable requirement of law the export figures are mentioned in the Director's report. The unit had furnished copy of relevant page of Director's Report of the Balance Sheet for FY 2018-19 wherein it has been mentioned that "During the year, the total foreign exchange used was Rs.44,62,246/- and the total exchange earned was Rs.49,62,59,856/-".

13.5. Further, it was informed that DOC vide email dt.06.02.2020 had forwarded a copy of complaint dt.03.02.2020 of Sh. Subhash Chandra Aggarwal against M/s Daffodil Software Ltd., with the request to furnish comments/status/report/action taken in the matter. It was informed that a complete factual report had been sent to the DOC vide this office letter dt.20.02.2020. Today also Sh. Subhash Chandra Aggarwal has again submitted a complaint through email dt. 06.03.2020. The committee observed that earlier complaint was got examined through independent chartered accountant and inter-alia the views of independent CA were also kept in view before taking decision in preceding paras. The committee decided that the present complaint may also be referred to independent CA with request for objective examination and submitting its report within 2 months.

13.6. It was informed that Instruction No. 89 dated 17.05.2018, DOC had 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".

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.

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- (iv) Full financial details relating to change in equity / merger, demerger, amalgamation or transfer in 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 the 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.

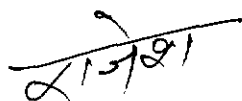
13.7. Further, it was informed that vide Instruction No. 90 dated 03.08.2018, DOC has referred Instruction No.89 and further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit 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.

13.8. Ms. Yashna Pahwa, Company Secretary-Legal of M/s. Applane Solutions LLP and Shri Harsh Sinha, Legal Associate of M/s. Daffodil Software Pvt. Ltd. appeared before the Approval Committee. The representatives informed that they have provided all the required information available with them.

13.9. After due deliberations, the Approval Committee approved the proposal for change of name from "M/s. Applane Solutions LLP" to "M/s. Believe Innovation Labs LLP" w.e.f. 01.08.2019 and further to "M/s. Unthinkable Solutions LLP" w.e.f. 19.10.2019, 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. It was also decided to refer the complaint to independent CA again with complete facts for objective, independent examination as given in para 13.5 above.

14. सह-विकासकर्ता, मै० डीएलएफ एसेट्स 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।

14.1. 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, Sector-30, Gurugram (Haryana):-



S. No.	Authorized Operation	Sl. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
(i)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	0.87
(ii)	Fire protection system with sprinklers, fire and smoke detectors.	07	6.80
		Total:	7.67

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

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

15. सह-विकासकर्ता, मै० डीएलएफ पावर एंड सर्विसेज लिमिटेड का मै० डीएलएफ साइबर सिटी डेवेलपर्स 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।

15.1. 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 Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, 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)	<i>Engineering, Maintenance including Electrical and Mechanical Works, Heating, Ventilation &amp; 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 &amp; scrap disposal, Horticulture, Pest Control, Façade Cleaning Services.</i>	Authorized operations approved by BoA	171.62

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

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

16. मै० क्लेयरवोलेक्स आईपी सॉल्यूशंस प्राइवेट लिमिटेड इकाई (1-का मै० गुडगाँव इन्फोस्पस लि० के ग्राम -डुंडाहेरा ,सेक्टर-21, गुरुग्राम (हरियाणा) स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र एवं प्रोजेक्शन में कमी का प्रस्ताव।

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16.1. It was brought to the notice of the Approval Committee that M/s. Clairvolex IP Solutions Pvt. Ltd. (Unit-I) had submitted proposal for partial deletion of area & downward projections of its unit located in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana). It was informed that presently unit has occupied an area of 11646 Sqft. at 2<sup>nd</sup> floor, Tower-B, Building No.6 of SEZ and they have proposed for partial deletion of 11546 Sqft. at 2<sup>nd</sup> floor, Tower-B, Building No.6. It was informed that the unit will retain only 100 Sqft. area at 2<sup>nd</sup> floor, Tower-B, Building No.6 of SEZ. It was informed that the SEZ Developer vide its letter dated 28.02.2020 has given 'NOC' for surrender of aforesaid area.

16.2. Further, it was informed that the unit has submitted downward revision in export/NFE projections, as given below:-

(Rs. in lakhs)

Particulars (for five years)	Existing Projections	Revised Projections
Projected FOB value of exports	6230.00	4390.84
Foreign Exchange Outgo	553.00	9.50
NFE Earnings	5677.00	4381.35
Imported Capital Goods	62.00	62.00
Indigenous Capital Goods	150.00	150.00

16.3. It was further informed that the unit had informed that that their approved area of 11646 Sqft. with total seating capacity of 168 seats is completely idle and in a bare shell position. The unit has informed that due to widespread economic slowdown internationally, they are not able to renew the contracts with overseas customers and also not able to attract any new business customers. The unit is continues to incur significant financial hardship to the company in running its business operations. Unit has further mentioned that the approval of downsizing of area will help them in mitigation the genuine difficulties they are facing on account of significant unavoidable cost of rentals / other overheads and compliance cost of the company.

16.4. Further, it was informed that earlier the unit had applied for exit from SEZ scheme under Rule 74 of SEZ Rules, 2006. Accordingly, the unit had been requested to submit requisite 'NOCs' along with copy of extension of time for realization of pending foreign exchange from AD Bank / RBI. It was further informed that the unit had submitted another request for exit from SEZ scheme under Rule 74A of SEZ Rules, 2006 by transfer of their assets & liabilities to M/s. Clairvolex IP Solutions Pvt. Ltd. (Unit-II), which was placed before the Approval Committee in its meeting held on 07.02.2020. The Approval Committee did not approve the same as proposal was for transfer of assets & liabilities of one unit to another unit of same company, which does not meet criteria of "another person". Further, the Approval Committee had decided to grant one month time i.e. upto 31.03.2020 to the unit to either submit permission from RBI for extension in time for pending forex realization OR certificate for realization all pending foreign exchange realizations, failing which steps

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to issue Show Cause Notice under the provisions of Foreign Trade (Development & Regulation) Act, 1992 shall be initiated.

16.5. Shri Mohan, Director-Finance & Shri Rahul Garg, Consultant of M/s. Clairvolex IP Solutions Pvt. Ltd. was appeared before the Approval Committee. The representative of the unit informed that they are following up with RBI to obtain extension of time for pending realizations. Further, they informed that out of aforesaid amount the company has received 05 Crores during last 2 months and additional 05 crore is expected to be received in next month. The representatives stated that the approval of proposed decrease in area will help them to decrease the rental costs.

16.6. After due deliberations, the Approval Committee decided to approve the proposed decrease of area & downward projections of the unit subject to submission of NOC from Specified Officer. Further, the Approval Committee directed that the realization status of pending foreign exchange of the unit shall be monitored on monthly basis and the updated status of forex realisation along with extension permission from RBI being received from the unit shall be placed before the next Approval Committee meeting.

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

17.1. It was brought to the notice of the Approval Committee that M/s. Mikado Realtors Pvt. Ltd., Developer had submitted proposal for approval of list of materials to carry out following authorized operations in its Electronics Hardware, IT/ITES SEZ at Village Behrampur, Distt- Gurugram (Haryana):-

S. No.	Authorized Operation	Sl. No. at default list of Authorised Operations as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
(i)	Construction of all type of buildings in processing area as approved by the UAC	22	607.49

17.2. It was informed that the developer has proposed 'System Profile' at Sl. No. 18 in the list of materials. However, usage of 'System Profile' in construction activities needs to be clarified.

17.3. No one from the developer appeared before the Approval Committee.

17.5. After due deliberations, Approval Committee decided to approve the proposed list of materials except 'System Profile' proposed at Sl. No. 18.

18. मै० मोरनौ शेपेल इंडिया एलएलपी का मै० डीएलएफ लिमिटेड की ग्राम -सिलोखेरा ,सेक्टर-30 , गुरुग्राम (हरियाणा) में स्थित आईटी/ आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई में कैफेटेरिया ,मेडिकल रूम ,जिम्नेजियम एवं रिक्रिएशनल रूम स्थापित करने का प्रस्ताव।

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18.1. It was brought to the notice of the Approval Committee that M/s. Morneau Shepell India LLP had submitted proposal to setup & operate 'Cafeteria, Medical Room, Gymnasium & Recreational Room' in the premises of its unit located in the IT/ITES SEZ of M/s. DLF Limited at Village Silokhera, Sector-30, Gurugram (Haryana). It was informed that details of proposed 'Cafeteria, Medical Room, Gymnasium & Recreational Room' submitted by the unit are as under:-

Name of facility	Proposed area & location
Canteen facilities namely Cafeteria including kitchen & tuck shop	4863.50 Sqft.
Medical Room	178.25 Sqft.
Gymnasium	590.08 Sqft.
Recreation Room	561.34 Sqft.

18.2. It was informed that the SEZ developer has given NOC dt. 27.02.2020 to setup & operate 'Cafeteria, Medical Room, Gymnasium & Recreational Room' on the area proposed by the unit.

18.3. Further, it was informed that in terms of Rule 11(5) proviso 1 of SEZ Rules "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, creche and such other facilities as may be required for the exclusive use of the Unit".

18.4. It was further informed that Deptt. of Commerce vide letter No. B-17/2/2018-SEZ-Part(1) dt.11.06.2019 has issued Instruction No. 95, wherein it has been stated that *the permission for setting up cafeteria, crèche, gymnasium and similar facilities in the premises of unit for exclusive use of such units can be granted subject to following conditions:-*

- (i) *The facilities as envisaged under the proviso to Rule 11(5) of the SEZ Rules could also be created by a unit for its exclusive use subject to obtaining a NOC from the Developer as well as necessary NOCs/ clearances/ approvals from the relevant statutory authorities.*
- (ii) *The unit shall not be eligible for any exemptions, drawback, concessions, or any other benefit available under Section 7 or Section 26 of SEZ Act, for creating or operating such facilities.*

18.5. Shri Yogesh Khattar, V.P. of M/s. Morneau Shepell India LLP appeared before the Approval Committee and explained the proposal. He informed that no cooking activity is being undertaken in the unit's premises and only ready to eat food is served for consumption of the employees. He further informed that neither the unit nor its vendor will avail any duty benefits/exemptions for creation & operation of such facility. On being asked about the location of proposed facilities, the representative of the unit informed that Block-B2 & Block-B3 are connected as single floor and proposed facilities to be setup thereon.

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18.6. After due deliberations, the Approval Committee approved the proposed 'Cafeteria, Medical Room, Gymnasium & Recreational Room' in the unit's premises for exclusive use by its employees, subject to statutory compliance and subject to the condition that neither the unit nor its vendor(s) shall be eligible for any exemptions, drawback, concessions or any other benefits available under SEZ Act / SEZ Rules, for creation & operation of such facilities and the vendor(s) shall not serve cigarette/smoking items & alcoholic beverages. The unit shall obtain necessary NOCs/ clearances/ approvals such as Fire, Health etc. from the relevant statutory authorities, if applicable, as required under Instruction No. 95 dated 11.06.2019 mentioned above. It was further directed by the Approval Committee that Specified Officer will verify and ensure that statutory compliances are being met.

19. मै० सीएनएच इंडस्ट्रियल (इंडिया) प्राइवेट लिमिटेड का मै० डीएलएफ साइबर सिटी डेवलपर्स लिमिटेड की सेक्टर-24 एवं 25ए, डी एल एफ फेज-3, गुरुग्राम (हरियाणा) में स्थित आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में इकाई स्थापना हेतु आवेदन।

19.1. It was brought to the notice of the Approval Committee that M/s. CNH Industrial (India) Private Limited has submitted a proposal for setting up of unit over an area of 6004 Sqft. (approx. 557.785 Sqmt.) on part of 4<sup>th</sup> floor, Tower-B, Building No. 14 in the IT/ITES SEZ of M/s. DLF Cyber City Developers Limited at Sector-24 & 25A, DLF Phase-III, Gurugram (Haryana) to undertake service activities i.e. 'Engineering & design services, Back Office' with projected exports of Rs.45114.30 lakhs and cumulative NFE of Rs.33835.72 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.5000 lakhs towards imported capital goods; Rs.4500 lakhs towards indigenous capital goods, Rs.2000 lakhs toward imported raw materials etc.; Rs.1000 lakhs towards indigenous raw materials etc. and the cost of project shall be met from the internal accruals. It was further informed that applicant has submitted copy of of letter of provisional offer of space dated 04.03.2020 issued by M/s. DLF Assets Ltd., Co-developer for allotment of proposed space.

19.2. It was informed that following discrepancies had been observed in the application which had been communicated to the applicant:-

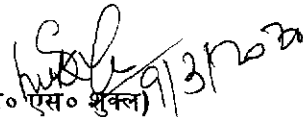
- (i) Applicant has mentioned 'Back Office' as authorized operation in Para V of Form-F. This need to be completed / corrected.
- (ii) Breakup of proposed foreign exchange outgo of Rs.665.20 lakhs required to be submitted.
- (iii) Copy of Audited Balance Sheet for FY 2016-17 & 2017-18 required to be submitted.
- (iv) Copy of Certificate of incorporation dated 23.11.1992 not submitted.
- (v) Copy of valid residential address proof of Mr. Stefano Pampalone required to be submitted.
- (vi) Copies of PAN Card of all directors required to be submitted.
- (vii) Copies of Form-32/DIR-11/12 for appointment of present directors required to be submitted.

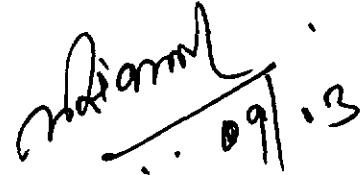
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19.3. Shri S.K. Jha, G.M. & Shri Amardeep Kanodia, Manager of M/s. CNH Industrial (India) Private Limited appeared before the Approval Committee. The representative informed that M/s. CNH Industrial (India) Private Limited was incorporated in India in 1992. They further informed that there will be a fresh investment by internal accruals of M/s. CNH Industrial (India) Private Limited. They further informed that the proposed SEZ unit will provide engineering & design services to its own group companies globally. As regards, requirement of area of 6004 Sqft. against proposed employment of 1200 Nos., the representative of the applicant informed that 6004 Sqft. have been taken initially to start business operations from SEZ with 15 employee which could increase up to 1200 during the course of 5 years for which they will take additional space from the developer in due course.

19.4. After due deliberations, the Approval Committee approved the proposal subject to submission of required documents.

Meeting ended with a vote of thanks to the Chair.

  
(एस० एस० शुक्ल)  
संयुक्त विकास आयुक्त

  
(डॉ० एल० बी० सिंघल)  
विकास आयुक्त