



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

फा० सं० 10/274/2009-एस०ई०जेड०/

दिनांक: 13/07/2018

सेवा में,

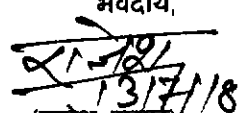
1. निदेशक (एस०ई०जेड०), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली -110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (निवारक), न्यू कस्टम हाउस, नियर आईजीआई 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, सेंट्रल 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. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता / सह-विकासकर्ता।

विषय: दिनांक 06/07/2018 को अपराह्न 12:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।

महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 06/07/2018 को अपराह्न 12.30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,

13/7/18
(राजेश कुमार)
उप विकास आयुक्त

NOIDA SPECIAL ECONOMIC ZONE

Minutes of meeting of the Approval Committee of private SEZs located in the State of Haryana held under the Chairmanship of Dr. L.B. Singhal, Development Commissioner, NSEZ at 12.30 PM on 06.07.2018 in the Conference Hall of NSEZ, Noida.

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

1. Shri S.S. Shukla, Jt. Development Commissioner, NSEZ
2. Shri Jitender Singh, Dy. Commissioner, Income Tax, Gurgaon
3. Shri Mahesh Kumar, Asstt. Commissioner, Customs, Gurgaon
4. Shri R.L. Meena, Asstt. DGFT, New Delhi
5. Shri Dinesh Singh, IEO, Deptt. of Industries, Gurgaon
6. Shri Mahipal Singh, Planning Assistant, O/o. DTCP, Haryana
7. Representatives of SEZ Developers / Co-developers, Special Invitee.

➤ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Shri Satish 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:-

01. Ratification of Minutes of last meeting of the Approval Committee held on 01.06.2018:-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 01/06/2018 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 01/06/2018 were ratified.

02. Proposal of M/s. DLF Power & Services Ltd., Co-developer for approval of list of materials to carry on authorized operation in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Gurgaon (Haryana)

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, Sector-30, Silokhera, Gurgaon (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)
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(i)	<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.</i>	As per authorized operations approved by BoA	2269.03
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It was informed that the developer has proposed '20800 Ltrs. Lubricating Oil'.

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

After due deliberations, the Approval Committee approved the list of materials. The Approval Committee directed to the Specified Officer to see proper accounting of use of 'Lubricating Oil' by the Co-developer.

03. Proposal of M/s. DLF Assets Pvt. Ltd., Co-developer for approval of tax / duty free import / procurement of 'Electrical Energy' for authorized operation in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Gurgaon (Haryana).

It was brought to the notice of Approval Committee that M/s. DLF Assets Pvt. Ltd., Co-developer had submitted proposal for tax / duty free import / procurement of 'Electrical Energy- 1,88,24,678 KWH' carry on following authorized operation in the IT/ITES SEZ of M/s. DLF Ltd, Sector-30, Silokhera, Gurgaon (Haryana):-

S. No.	Name of Authorized Operation	Estimated material cost (Rs. in Lakhs)
1.	Power (including power back up facilities) for captive use only. - Electrical Energy- 1,88,24,678 KWH	Rs.2445.33 Lakhs (Indigenous / Imported)

Shri Anil Nauriyal, G.M. & Shri Pitambar Sharma, Manager appeared before the Approval Committee on behalf of the co-developer and informed to the Approval Committee that another co-developer in said SEZ namely M/s. DLF Power & Services Ltd. is generating the electricity energy and M/s. DLF Assets Pvt. Ltd. is purchasing electricity energy from M/s. DLF Power & Services Ltd. for providing this electricity to the SEZ units for use in their authorized operation within the SEZ. The representative of the Co-developer further informed that earlier there was no duty levied on



Electricity energy, however, vide Notification 09/2016-Customs dated 16.02.2016 the Customs duty @ 100 Paise/Unit on import of Electricity Energy is levied with effect from February 16, 2016. Since, transaction from one co-developer to another co-developer treated as 'Import', hence, they have submitted request for approval of duty free import of 'Electrical Energy'.

The Approval Committee observed that the authorised operation approved by BoA in respect of the said Co-developer is "Developing, operating & maintaining various kinds of Infrastructure facilities". The instant proposal of the co-developer is in fact 'trading of power' which is not an approved authorised operation of Co-developer.

After due deliberations, the Approval Committee asked the representative of the co-developer to clarify as to how it has been doing trading of power which is not included in its LOA as Authorised Operations. The Committee also directed to know since when they have been doing so. The representative of the Co-developer submitted that he requires some time to check the factual position and submit requisite clarifications. In the circumstances the Approval Committee decided to defer the proposal and directed the SEZ division of this office to examine the activities being carried out by the co-developer in light of Authorised Operations / SEZ Rules, since inception. The Approval Committee also directed to the Specified Officer to examine the case and submit a factual report.

04. Proposal of M/s. DLF Assets Pvt. Ltd., Co-developer for approval of list of materials to carry on approved authorized operations of IT/ITES of M/s. DLF Cyber City Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon (Haryana).

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 Developers Ltd. at Sector-24 & 25A, DLF Phase-III, Gurgaon (Haryana):-

S. No.	Name of Authorized Operations	Sl. No at default list of materials as per Inst. No.50 and 54	Estimated Cost (Rs. in lakhs)
1.	Access Control and Monitoring System	24	8.28

Shri 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.

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



05. Proposal of M/s. ASF Insignia SEZ Pvt. Ltd., developer for approvals of list of materials to carry on authorized operation in its IT/ITES SEZ at Vill. Gwal Pahari, Tehsil Sohna, Distt. Gurgaon (Haryana).

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

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	3.80
(ii)	Air Conditioning of Processing Area (as approved by BoA)	Approved by BoA	35.32
(iii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	3	14.57
(iv)	Construction of all types of building in processing area as approved by the ÚAC.	22	0.53
(v)	Roads with Street lighting, Signals and Signage.	01	22.00
		Total:	76.22

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

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

06. Proposal of M/s. G.P. Realtors Pvt. Ltd. (Ascendas) for approval of list of materials to carry on authorized operations in the Electronics Hardware & IT/ITES SEZ at Village Behrampur, Distt. Gurgaon (Haryana).

It was brought to the notice of Approval Committee that M/s. G.P. Realtors Pvt. Ltd., Developer of IT/ITES SEZ at Village- Behrampur, Distt- Gurgaon (Haryana) had submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of Authorised Operations as per Inst. No. 50 & 54	Estimated Cost (Rs. in lakhs)
1.	Cafeteria / Canteen for staff in processing area.	27	874.84

It was informed that in Chartered Engineer's Certificate the name of SEZ has been mentioned as 'International Tech Park Gurgaon (ITPG)' instead of G.P. Realtors Pvt. Ltd..

Shri Dinesh Sikka, AVP & Shri Rishi Pawah, AVP appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

After due deliberations, the Approval Committee approved the proposed list of materials subject to submission of revised CE Certificate giving correct name of SEZ.

07. Approval of revised Building plans of Tower-8, SEZ & Custom Office/Tower-10 falling in the Processing area of IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village Tikri, Sector-48, Gurugram (Haryana).

It was brought to the notice of the Approval Committee that District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh vide its Memo No. SEZ-5/SD(BS)/2018/16242 dated 29.05.2018 had forwarded its recommendation on the approval of revised Building plan of Tower-8, SEZ & Custom Office/Tower-10 falling in the processing area of IT/ITES SEZ of M/s. Candor Gurgaon One Realty Project Ltd. at Village Tikri, Sector-48, Gurugram (Haryana). It was informed that DTP (HQ) has informed that developer has proposed 12% additional FAR, which is within permissible limits on account of IGBC Gold Rating and has submitted the certificate with regard to aspiring for gold rating for the project. It was informed that DTP (HQ) has recommended that the building plans may be approved with the conditions mentioned in his aforesaid Memo dt.29.05.2018. It was further informed that three sets of certified building plans have also been received with Memo dt. 29.05.2018, however, signature of STP(M), HQs was not there at 07 building plan drawing sheets which have been returned to DTP(HQ) with request to return the same after getting it signed by Sr. Town Planner (M)HQ.

Shri Mahipal Singh, Planning Assistant, representative of O/o. DTCP Haryana, Chandigarh gave his consent for approval of aforesaid building plan. He mentioned that building plan has already been approved by DTCP. However in 7 copies of drawing signature of Senior Town Planner is not there. He also assured to return 07 building plan drawing sheets after getting it signed by Sr. Town Planner (M)HQ.

After due deliberations, the Approval Committee approved the revised Building plan of Tower-8, SEZ & Custom Office/Tower-10 on the basis of recommendation received from District Town Planner (HQ), O/o. DTCP Haryana, Chandigarh vide Memo No. SEZ-5/SD(BS)/2018/16242 dated 29.05.2018 subject to the terms & conditions mentioned in aforesaid Memo dt. 29.05.2018.



08. Proposal of M/s. R1 RCM Global Pvt. Ltd., a unit in Candor Gurgaon One Realty Projects Pvt. Ltd. IT/ITES SEZ at Village Tikri, Sector-48, Gurgaon (Haryana) for setting up additional 'Pantry' and 'Cafeteria' in premises of its unit.

It was brought to the notice of the Approval Committee that M/s. R1 RCM Global Pvt. Ltd. had submitted requests for grant of approval for setting up a 'Pantry' by M/s. Spice & Bite Naturetru Marketing Services over an area of 110 Sqft. and a 'Cafeteria' by M/s. Aglow Hospitality Services Pvt. Ltd. over an area of 2100 Sqft. in unit's premises at 5th floor, Building No.1 in the IT/ITES SEZ of M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. at Village Tikri, Sector-48, Gurgaon (Haryana), for use by its employees / personnel.

It was informed that the Approval Committee in its meeting held on 05.01.2018 had approved the proposal of the said unit for setting up 'Pantry' by M/s. Spice & Bite over an area of 135 Sqft. in its premises at 2nd floor, Building No. 1 on the basis of 'NOC' given by the SEZ Developer. It was further informed that unit is already running a Cafeteria at 2nd floor w.e.f. 01.07.2017 & applied for its regularization which is being examined separately along with other similar cases. It was informed that the unit has submitted copy of 'No Objection' dated 20.06.2018 issued by the developer, M/s. Candor Gurgaon One Realty Projects Pvt. Ltd. for setting up of 'Pantry' in unit's premises.

Shri Uday Goel, AGM appeared before the Approval Committee on behalf of the unit and explained the proposal. He informed that one Pantry and one Cafeteria would be insufficient to cater to the numbers of employees once its 5th floor premises become operational. Further, employees will lose a lot of time in case they come from 5th floor to 2nd floor to having their meal / refreshment and this would further lead to hampering of productivity of the employees and operations would get affected.

After due deliberations, the Approval Committee approved the proposal for setting up a 'Pantry' by M/s. Spice & Bite Naturetru Marketing Services over an area of 110 Sqft. and a 'Cafeteria' by M/s. Aglow Hospitality Services Pvt. Ltd. over an area of 2100 Sqft. in unit's premises at 5th floor, Building No.1, under Rule 11(5) of SEZ Rules, 2006, subject to the condition that that no tax / duty benefits shall be available to the unit & Spice & Bite Naturetru Marketing Services and M/s. Aglow Hospitality Services Pvt. Ltd. to setup, operate & maintain such facility in the unit's premises. They shall also not serve Cigarette & Alcoholic beverages in such facility. This facility shall be used exclusively by the employees of said unit.

09. Proposal of M/s. Jones Lang Lasalle Property Consultants (India) Pvt. Ltd. for enhancement in the value of indigenous capital goods of the unit located in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana) and monitoring of performance of the unit in terms of Rule 54 of SEZ Rules, 2006.



It was brought to the notice of the Approval Committee that M/s. Jones Lang Lasalle Property Consultants (India) Pvt. Ltd. had submitted proposal for enhancement in the value of indigenous capital goods of the unit located in the IT/ITES SEZ of M/s. DLF Ltd. at Village Silokhera, Sector-30, Gurugram (Haryana) as given below:-

Particulars	Existing Projections	Revised Projections
Projected FOB value of exports	30030.00	30030.00
Foreign Exchange Outgo	675.67	675.67
NFE over a period of 5 years	29354.33	29354.33
Imported Capital Goods	675.67	675.67
Indigenous Capital Goods	33.19	1043.62

Further, it was informed that no change in Export/NFE projections have been proposed by the unit.

Ms. Pooja Shah, Tax Manager & Shri Abhishek Arora, Manager appeared before the Approval Committee on behalf of the unit and explained the proposal. The representative of the unit informed that they have proposed for enhancement of indigenous capital goods from Rs.33.19 lakhs to Rs.1043.62 lakhs, besides, value of imported capital good has been proposed to be reduced from Rs.675.67 lakhs to Rs.322.93 lakhs.

However, the Approval Committee observed that the unit has not mentioned the reduction of the value of the imported capital goods in its letter dated 25.06.2018. Further, list of indigenous & imported capital goods also not submitted.

After due deliberations, the Approval Committee approved the proposal for enhancement in the value of indigenous capital goods from Rs.33.19 lakhs to Rs.1043.62 lakhs subject to submission of list of indigenous & imported capital goods. The Approval Committee also approved reduction in value of import capital goods from Rs.675.67 lakhs to Rs.322.93 lakhs subject to submission of revised projections. The Approval Committee also monitored the performance of the unit on the basis of APRs upto 2016-17 and noted achievement of positive NFE by the unit.

10. M/s. Clairvalex Knowledge Processes Pvt. Ltd. (Unit-I), a unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village- Dundahera, Sector-21, Gurgaon (Haryana) for change of name of the company to "M/s. Clairvalex IP Solutions Pvt. Ltd." and change in shareholding pattern.

It was brought to the notice of the Approval Committee that M/s. Clairvalex Knowledge Processes Pvt. Ltd. (Unit-I), a unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village- Dundahera, Sector-21, Gurgaon (Haryana) has submitted proposal for change of name of the



company to "M/s. Clairvalex IP Solutions Pvt. Ltd.". It was informed that the unit has submitted following supporting documents :-

- (i) Copy of Certificate of Incorporation pursuant to change of name from 'M/s. Clairvalex Knowledge Processes Pvt. Ltd.' to "M/s. Clairvalex IP Solutions Pvt. Ltd." issued by ROC – Delhi on 13.04.2018.
- (ii) List of present directors of the company, as given below:-

List of directors as intimated vide letter dated 17.06.2016.	Present Directors
i) Mr. Arun Kumar Pillai	i) Mr. Arun Kumar Pillai
ii) Mr. Manoj Vashudevan Nair	ii) Mr. Manoj Vashudevan Nair
iii) Mr. Sriram Viswanathan	iii) Mr. Sriram Viswanathan
iv) Mr. Robert Carlo Romeo	iv) Mr. Robert Carlo Romeo
	v) Mr. Nicholas Earle Brathwaite

- (iii) Copy of e-PAN No. AACCC8420F in the name of M/s. Clairvalex IP Solutions Pvt. Ltd.
- (iv) Copy of Board Resolution dated 06.04.2018 deciding filing application for change of name of the company with ROC and authorization in favour Mr. Manoj Vasudevan Pillai, Managing Director & Ms. Sweta Sapra, Company Secretary on behalf of the company.

It was further informed that the unit had mentioned that there is no change in shareholding pattern of the company before & after change of name w.e.f. 13.04.2018. However, it was informed that there has been 40.69% changes in shareholding pattern of the company in comparison to the shareholding details (as on 31.01.2013) submitted by the unit at the time of project application, which are as under:-

Shareholding pattern (as on 31.01.2013) submitted at the time of project application			Shareholding Pattern submitted by the unit as on 13.04.2018		
Name of shareholder	No. of shares held	% share	Name of shareholder	No. of shares hold	% share
Patsys Consulting Pvt. Ltd.	5406027	76.7323781%	Patsys Consulting Pvt. Ltd.	5406028	45.51%
Manoj Vasudevan Nair, as nominee of Patsys Consulting Pvt. Ltd.	1	0.0000142%	Agnus Global Holding Pte. Ltd.	1639273	13.80%
Agnus Global Holdings Pte Ltd.	1639273	23.2676077%	Agnus Capital LLP	232797	1.95%
-	-	-	Indus Age Technology Venture Fund I (through its trustee Vistra. ITCL (I) Ltd.)	1407797	11.85%
-	-	-	Anaqua Inc.	587500	4.95%
-	-	-	JF Mauritius SPV	742699	6.25%
-	-	-	WRV II Mauritius	1862373	15.69%
Total:	7045301	100.00%	Total:	11878467	100%



Further, it was informed that following documents / information also required to be submitted by the unit, which has been communicated to them vide this office email dated 02.07.2018:-

- (i) Copy of M&AOA in the name of M/s. Clairvolex IP Solutions Pvt. Ltd.
- (ii) Copy of Import Export Code in the name of M/s. Clairvolex IP Solutions Pvt. Ltd..
- (iii) A duly notarized undertaking on Rs.100/- Stamp Paper to the effect that consequent to the change of name all Assets and Liabilities of the SEZ unit of M/s. Clairvolex Knowledge Processes Pvt. Ltd. have been/shall be taken over by of M/s. Clairvolex IP Solutions Pvt. Ltd. in respect of LOA No.10/05/2013-SEZ/1973 dated 25.02.2013.
- (iv) Copies of Passport & PAN Card of Mr. Arun Kumar Pillai, Mr. Sriram Viswanathan Nair, Mr. Robert Carlo Romeo as already requested vide this office email dated 17.10.2016. Copies of Form DIR 11/12 for appointment of Mr. Nicholas Earle Brathwaite along with copies of his Passport & PAN Card also required to be submitted.
- (v) Changes in shareholding pattern in compare to shareholding details (as on 31.01.2013) submitted at the time of project application has been found. Therefore, details of changes in Shareholding pattern starting from the date of issuance of LOA to till date giving details of shareholders, no. of shares held, percentage of shares held and exact date of changes therein duly certified by CA. Reasons for non-intimation for such changes may also be given.
- (vi) Copy of Board Resolution in favour of Mr. Surjit Modak to sign documents on behalf of the company.
- (vii) As per APRs submitted by the unit, the unit has made DTA sale of Rs.272.64 lakhs during the year 2013-14 to 2016-17. Hence, breakup details of DTA Sales viz i). Services rendered in DTA and payment realized in free foreign exchange & ii). Services rendered in DTA against payment in INR may be requested. The unit needs to comply with the definition of 'services' given in Section 2(z) of SEZ Act, 2005 & may sell authorized services in DTA only against payment received in foreign exchange as per Section 2(z)(iii) of SEZ Act, 2005.
- (viii) Status of pending forex outgo of Rs. 1433.44 lakhs (as per APR 2016-17), duly certified by CA.
- (ix) Reply to this office letter dated 16.10.2015 regarding filing of Softex.
- (x) Unit has changed Registered Office address to C-144,, Sarvodaya Enclave, New Delhi – 110017, as per Certificate of Incorporation pursuant to change of name, but did not intimate the same to this office. Hence, INC 22 submitted with ROC for change of registered office, required to be submitted.

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"*.

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.

However, no one from the unit appeared before the Approval Committee to explain the proposal.

After due deliberations, the Committee deferred the proposal with direction to obtain requisite documents / information from the unit.

11. M/s. Clairvolex Knowledge Processes Pvt. Ltd. (Unit-II), a unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village- Dundaheera, Sector-21, Gurgaon (Haryana) for change of name of the company to "M/s. Clairvolex IP Solutions Pvt. Ltd." and change in shareholding pattern.

It was brought to the notice of the Approval Committee that /s. Clairvolex Knowledge Processes Pvt. Ltd. (Unit-II), a unit in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village-Dundaheera, Sector-21, Gurgaon (Haryana) has submitted proposal for change of name of the company to "M/s. Clairvolex IP Solutions Pvt. Ltd.". It was informed that the unit has submitted following supporting documents :-

- (i) Copy of Certificate of Incorporation pursuant to change of name from 'M/s. Clairvolex Knowledge Processes Pvt. Ltd.' to "M/s. Clairvolex IP Solutions Pvt. Ltd." issued by ROC – Delhi on 13.04.2018.
- (ii) List of present directors of the company, as given below:-

List of directors as intimated vide letter dated 17.06.2016.	Present Directors
i) Mr. Arun Kumar Pillai	i) Mr. Arun Kumar Pillai
ii) Mr. Manoj Vashudevan Nair	ii) Mr. Manoj Vashudevan Nair
iii) Mr. Sriram Viswanathan	iii) Mr. Sriram Viswanathan
iv) Mr. Robert Carlo Romeo	iv) Mr. Robert Carlo Romeo
	v) Mr. Nicholas Earle Brathwaite

- (iii) Copy of e-PAN No. AACCC8420F in the name of M/s. Clairvolex IP Solutions Pvt. Ltd.

- (iv) Copy of Board Resolution dated 06.04.2018 deciding filing application for change of name of the company with ROC and authorization in favour Mr. Manoj Vasudevan Pillai, Managing Director & Ms. Sweta Sapra, Company Secretary on behalf of the company.

It was further informed that the unit had mentioned that there is no change in shareholding pattern of the company before & after change of name w.e.f. 13.04.2018. However, it was informed that there has been 40.69% changes in shareholding pattern of the company in comparison to the shareholding details (as on 31.03.2014) as per Audited Balance for the year 2013-14 submitted by the unit at the time of project application, which are as under:-

Shareholding pattern (as on 31.03.2014) as per audited balance sheet for the year 2013-14 submitted with project application			Shareholding Pattern now submitted by the unit (as on 13.04.2018)		
Name of shareholder	No. of shares held	% share	Name of shareholder	No. of shares hold	% share
Patsys Consulting Pvt. Ltd.	5406027	76.73%	Patsys Consulting Pvt. Ltd.	5406028	45.51%
Agnus Global Holdings Pte Ltd.	1639273	23.27%	Agnus Global Holding Pte. Ltd.	1639273	13.80%
-	-	-	Agnus Capital LLP	232797	1.95%
-	-	-	Indus Age Technology Venture Fund I (through its trustee Vistra. ITCL (I) Ltd.)	1407797	11.85%
-	-	-	Anaqua Inc.	587500	4.95%
-	-	-	JF Mauritius SPV	742699	6.25%
-	-	-	WRV II Mauritius	1862373	15.69%
Total:	7045300	100.00%	Total:	11878467	100%

Further, it was informed that following documents / information also required to be submitted by the unit, which has been communicated to them vide this office email dated 02.07.2018:-

- (i) Copy of M&AOA in the name of M/s. Clairvalex IP Solutions Pvt. Ltd.
- (ii) Copy of Import Export Code in the name of M/s. Clairvalex IP Solutions Pvt. Ltd..
- (iii) A duly notarized undertaking on Rs.100/- Stamp Paper to the effect that consequent to the change of name all Assets and Liabilities of the SEZ unit of M/s. Clairvalex Knowledge Processes Pvt. Ltd. have been/shall be taken over by of M/s. Clairvalex IP Solutions Pvt. Ltd. in respect of LOA No. 10/31/2015-SEZ/10686 dated 14.10.2015.
- (iv) Copies of Form DIR 11/12 for appointment of Mr. Nicholas Earle Brathwaite along with copies of his Passport & PAN Card also required to be submitted.
- (v) Details of changes in Shareholding pattern starting from the date of issueance of LOA to till date giving details of shareholders, no. of shares held, percentage of shares held and exact date of changes therein duly certified by CA.
- (vi) Copy of Board Resolution in favour of Mr. Surjit Modak to sign documents on behalf of the company.



- (vii) Copy of registered lease deed in respect of premises in possession of the unit i.e. 2nd floor, Tower-B, Building No.6.
- (viii) Status of pending forex outgo of Rs.1083.51 lakhs (as per APR 2016-17), duly certified by CA.
- (ix) Unit has changed Registered Office address to C-144,, Sarvodaya Enclave, New Delhi – 110017, as per Certificate of Incorporation pursuant to change of name, but did not intimated the same to this office. Hence, INC 22 submitted with ROC for change of registered office, required to be submitted.

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"*.

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.*

However, no one from the unit appeared before the Approval Committee to explain the proposal.

After due deliberations, the Committee deferred the proposal with direction to obtain requisite documents / information from the unit.



12. Proposal of M/s. Gurgaon Infospace Ltd. for allotment of space to M/s. Godfrey Phillips India Ltd. to setup & operate a 'Food & beverages Store' in the processing area of IT/ITES SEZ located at Village Dundahera, Sector-21, Gurgaon (Haryana).

It was brought to the notice of the Approval Committee that M/s. Gurgaon Infospace Ltd., Developer has submitted proposal for allotment of built-up space of 848.41 Sqft. (78.82 Sqmt) at Ground floor, Block 4A (Amenity Block-II) in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurgaon (Haryana) on lease basis to M/s. Godfrey Phillips India Ltd. to setup & operate a 'Food & beverages Store' under the category of 'Food Services including cafeteria, food court(s), restaurant, Coffee shops, Canteen & catering facilities' approved by BoA.

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

S. No.	Activities approved by BoA in processing area	Area approved by BoA	Total area approved by Approval Committee for allotment of space to facility providers	Area available for leasing
(i)	Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	3900 Sqmt.	3136.01 Sqmt.	763.99 Sqmt.
(ii)	Employee welfare facilities like Crèche, Medical Centre.	1750 Sqmt.	419.08 Sqmt.	1330.92 Sqmt.
(iii)	Shopping arcade / retail space	300 Sqmt.	139.01 Sqmt.	160.99 Sqmt.

Shri Sanjay Yadav, Sr. V.P. and Shri Amrik Singh, AGM appeared before the Approval Committee on behalf of the developer and explained the proposal. On being asked by the Approval Committee regarding matter of M/s. Live Wok, the representative of the developer informed that the Approval Committee in its meeting held on 02.02.2018 had cancelled the permission letter dated 03.07.2015 granted for allotment of built up space of 24295 Sqft. at Ground floor, Amenity Block to M/s. Kwals Hospitality OPC Pvt. Ltd. to setup & operate a 'Food Court' in the processing area of SEZ. He informed that M/s. Kwals Hospitality OPC Pvt. Ltd. had appointed six different sub-operators, including M/s. Live Wok, to operate their food courts from the area allotted to them. He further informed that after cancellation of permission letter dated 03.07.2015 by the Approval Committee, M/s. Kwals Hospitality OPC Pvt. Ltd. and its 5 vendors have closed down its operations of food court from SEZ, however, M/s. Live Wok didn't vacate the premises. He informed that they had requested M/s. Live Wok to discontinue their operations as their presence and operations in the SEZ is illegal in the absence of valid permission and to vacate the premises, however, instead of vacating the SEZ



premises, M/s. Live Wok has filed suit for injunction in Civil Court, Gurgaon against them. Further, he informed that the Hon'ble Civil Court, Gurugram vide his order dated 16.05.2018 has ordered to maintain status quo on said property.

After due deliberations, the Approval Committee decided to defer the proposal and directed the Specified Officer to visit the Amenity Blocks of SEZ to inspect whether any other unauthorized food court vendor has been operating therein and submit a factual report to this office. The Approval Committee also directed that it may also be ascertained as to whether any other original allottee has entered into the agreement of subletting of space with other vendor. Besides, the Committee also directed to issue a show cause notice to the Developer for allowing six other unauthorized vendors / firms to work from the SEZ under the permission dt. 03.07.2015 granted to M/s Kwals Hospitality and concealing this fact from the UAC at the time of consideration of cancellation proposal of the said permission dt. 03.07.2015.

13. Proposal of M/s. Gurgaon Infospace Ltd. for allotment of space to M/s. Apollo Hospitals Enterprise Ltd, to setup & operate a 'Pharmacy and Healthcare Store' in the processing area of IT/ITES SEZ located at Village Dundahera, Sector-21, Gurgaon (Haryana).

It was informed that the Approval Committee in its meeting held on 06.04.2018 had deferred the proposal of M/s. Gurgaon Infospace Ltd., Developer for allotment of built-up space of 565 Sqft. (52.49 Sqmt) at Ground floor, Block 4A (Amenity Block-II) in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurgaon (Haryana) to M/s. Apollo Hospitals Enterprise Ltd. to setup & operate a 'Pharmacy and Healthcare Store' keeping in view that proposed activity is basically commercial activity and appropriately it should be covered under 'Shopping arcade / retail space' for which proposed space (52.49 Sqmt) was not available with the developer at that time.

It was further informed that the developer vide its letter dated 25.06.2018 has informed that that recently the Approval Committee in its meeting held on 01.06.2018 had approved the proposals for reduction of area allotted to M/s. Bharti Airtel Ltd., M/s. Archies Ltd. & M/s. Alisha Retail Pvt. Ltd., which are approved under the category of "Shopping arcade / retail space", resulting in the available balance area under "Shopping arcade / retail space" has increased to 160.99 Sqmt.

Further, it was informed that the developer has stated that 'Pharmacy' is an authorised operation in respect of IT/ITES SEZs in terms of 'One First-Aid post or 10-bedded Clinic/Poly clinic/Pharmacy/ Medical Center' listed at Sl. No. B of Instruction No. 50 dated 15.03.2010 issued by DOC. It was informed that the developer has requested to approve the allotment of 52.49 Sqmt built-up area to M/s. Apollo Hospitals Enterprise Ltd. to setup & operate a 'Pharmacy and Healthcare Store' under the category 'Employee welfare facilities like Crèche, Medical Centre' as approved by

