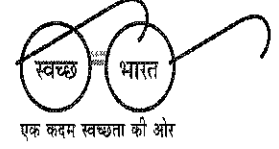




भारत सरकार
वाणिज्य और उद्योग मंत्रालय
वाणिज्य विभाग
विकास आयुक्त का कार्यालय
नोएडा विशेष आर्थिक क्षेत्र
नोएडा-दादरी रोड, फेज-2, नोएडा - 201305
जिला- गौतम बुद्ध नगर (उत्तर प्रदेश)



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

दिनांक: 16/12/2019

1. निदेशक (एस०ई०जेड०), वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली - 110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002
3. मुख्य आयुक्त, सीमा शुल्क (निवारक), न्यू कस्टम हाउस, नियर आईजीआई एअरपोर्ट, नई दिल्ली - 110037 ।
4. मुख्य आयुक्त, केन्द्रीय कर एवं उत्पाद शुल्क, एस सी ओ नं 407 & 408, सेक्टर- 8, पंचकुला (हरियाणा) ।
5. आयुक्त, आयकर, एचएसआईआईडीसी बिल्डिंग, 4th फ्लोर, उद्योग विहार, फेज-5, गुडगांव (हरियाणा)।
6. आयुक्त, आयकर, सेन्ट्रल सर्कल- II, सी जी ओ कॉम्प्लेक्स, एनएच 4, फरीदाबाद, (हरियाणा) ।
7. उपसचिव (आई एफ - 1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
8. निदेशक, उद्योग एवं वाणिज्य विभाग, हरियाणा सरकार, 30 बेज भवन, सेक्टर 17, चंडीगढ़।
9. प्रबंध निदेशक, हरियाणा राज्य औद्योगिक विकास निगम, हरियाणा सरकार, प्लॉट नं सी -13 व 14, सेक्टर 6 पंचकुला , (हरियाणा)।
10. सीनियर टाउन प्लानर, टाउन एंड कंट्री प्लानिंग (एच क्यू), एस सी ओ :71-75, सेक्टर 17C, चंडीगढ़।
11. संयुक्त निदेशक, जिला उद्योग केंद्र, प्लॉट नं 2, आई डी सी, गुडगांव (हरियाणा)।
12. संयुक्त निदेशक, जिला उद्योग केंद्र, नीलम चौक, फरीदाबाद (हरियाणा)।
13. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता / सह-विकासकर्ता।

विषय: दिनांक 06/12/2019 को अपराह्न 12:30 बजे प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त - एतद संबंधी।

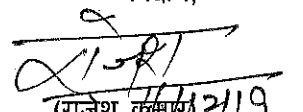
महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 06/12/2019 को अपराह्न 12.30 बजे प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

प्रतिलिपि:-

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

भवदीय,

(राजेश कुमार)
उप विकास आयुक्त

नोएडा विशेष आर्थिक क्षेत्र

हरियाणा राज्य में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 06.12.2019 को अपराह्न 12:30 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा (उत्तर प्रदेश) में डॉ० एल० बी० सिंघल, विकास आयुक्त की अध्यक्षता में आयोजित बैठक का कार्यवृत्त।

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

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

➤ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Shri S.C. Gangar, Specified Officer, iii) Shri Prakash Chand Upadhyay, ADC, iv) 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 01.11.2019 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 01.11.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 01.11.2019 were ratified.

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

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

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate	02	8.07

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	capacity.		
(ii)	Access Control and Monitoring System.	24	3.65
(iii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	13.71
(iv)	Air Conditioning of processing area.	Approved by BOA	38.97
(v)	Power (including power back up facilities) (approved by BOA) – in PZ	Approved by BOA	8.81
(vi)	Fire protection system with sprinklers, fire and smoke detectors.	07	5.61
(vii)	Construction of all type of buildings in processing area as approved by the UAC	22	0.47
(viii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	2.95
		Total:	82.23

2.2. Shri Ashok Singh, AGM appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items. On being asked by the Approval Committee, he informed that the 'Camera' proposed under 'Access Control and Monitoring System' is CCTV Camera.

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

3. मै० मूडीज एनालिटिक्स (इंडिया) प्राइवेट लिमिटेड का मै० गुडगाँव इन्फोस्पेस लिमिटेड की ग्राम -डूंडाहेरा ,सेक्टर-21 , गुरुग्राम (हरियाणा) स्थित आईटी/ आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई द्वारा मूडीज समूह के अन्य इकाइयों के साथ बुनियादी ढांचे का साझाकरण का प्रस्ताव।

3.1. It was brought to the notice of the Approval Committee that M/s. Moody's Analytics (India) Private Limited had stated that the Moody's group has established following three SEZ units in Tower-11 of IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Dundahera, Sector-21, Gurugram (Haryana):-

Unit name	Area & Location	LOA details
M/s. Moodys Analytistics (India) Pvt. Ltd. (MAIPL)	39012 Sqft. at 7 th & 8 th floor (19506 Sqft. each), Tower-11	LOA No.10/47/2019-SEZ/10931 dated 20.09.2019
M/s. Moodys Shared Services India Pvt. Ltd. (MSSIPL)	19506 Sqft. at 9 th floor, Tower-11	LOA No.10/48/2019-SEZ/10930 dated 20.09.2019
M/s. MIS Support Center India Pvt. Ltd. (MSCPL)	17665 Sqft. at 10 th floor, Tower-11	LOA No. 10/49/2019-SEZ/10932 dated 20.09.2019

3.2. It was informed that M/s. Moody's Analytics (India) Private Limited has intimated that they are creating a central data facility comprising of:

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- Data Centre / Hub Room
- Server Room
- Battery Room
- UPS Area

The following network infrastructure / technology assets are proposed to be installed in the central data facility:-

- Network devices including telecommunication lines (PRL / Leased Lines / Internet Lines)
- Switches
- AV Devices
- Domain servers and print servers
- Common network infrastructure.

3.3. It was informed that the unit had requested to grant permission for sharing aforesaid central data central facility with the above SEZ units of the group entity i.e. M/s. Moodys Shared Services India Pvt. Ltd. & M/s. MIS Support Center India Pvt. Ltd. under the provisions of Rule 27(5) of SEZ Rules, 2006.

3.4. It was further informed that in a similar proposal of M/s. RBS Services India Pvt. Ltd. for sharing of central facility of network infrastructure, duty exempted assets and common area with another SEZ unit namely M/s. NWM Services India Pvt. Ltd., DOC vide dated 06.02.2019 had clarified that the request of M/s. RBS Services India Pvt. Ltd. appears to be falling clearly in the ambit of Rule 27(5) of SEZ Rules, 2006. Accordingly, the Approval Committee in its meeting held on 01.03.2019 had granted sharing permission, in terms of Rule 27(5) of the SEZ Rules, 2006.

3.5. The Approval Committee observed that Rule 27(5) of SEZ Rules, 2006, provides that "A Unit may import or procure from Domestic Tariff Area, all types of goods and services, without payment of duty, taxes or cess for creating a central facility for use by Units in Special Economic Zone and where such facility is created for software development, the same may also be accessed by software exporters of Domestic Tariff Area".

3.6. Shri Sunil Kumar, AVP of Moody's appeared before the Approval Committee and explained the proposal. He informed that they want to share central data central facility of this SEZ unit with the other SEZ units of the group entity i.e. M/s. Moodys Shared Services India Pvt. Ltd. & M/s. MIS Support Center India Pvt. Ltd., under the provisions of Rule 27(5) of SEZ Rules, 2006, in order to optimize the resources and achieve economics of scale.

3.7. After due deliberations, the Approval Committee approved the proposal for sharing of proposed central data facility mentioned above with other SEZ units of its group entity i.e. M/s. Moodys Shared Services India Pvt. Ltd. & M/s. MIS Support Center India Pvt. Ltd., in terms of Rule

27(5) of the SEZ Rules, 2006, subject to the condition that segregation of authorized activities shall be maintained by all the units as per the provisions of SEZ Act, 2005 and rules made thereunder.

4. मै० मूडीज शेयर्ड सर्विसेज इंडिया प्राइवेट लिमिटेड का मै० गुडगाँव इन्फोस्पस लिमिटेड की ग्राम -डूंडाहेरा ,सेक्टर-21 , गुरुग्राम (हरियाणा) स्थित आईटी/ आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई द्वारा मूडीज समूह के अन्य इकाइयों के साथ रिसेप्शन सह वेटिंग एरिया का साझाकरण का प्रस्ताव।

4.1. It was brought to the notice of the Approval Committee that M/s. Moody's Shared Services India Private Limited had stated that the Moody's group has established following three SEZ units in Tower-11 of IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Dundahera, Sector-21, Gurugram (Haryana):-

Unit name	Area & Location	LOA details
M/s. Moodys Analytics (India) Pvt. Ltd. (MAIPL)	39012 Sqft. at 7 th & 8 th floor (19506 Sqft. each), Tower-11	LOA No.10/47/2019-SEZ/10931 dated 20.09.2019
M/s. Moodys Shared Services India Pvt. Ltd. (MSSIPL)	19506 Sqft. at 9 th floor, Tower-11	LOA No.10/48/2019-SEZ/10930 dated 20.09.2019
M/s. MIS Support Center India Pvt. Ltd. (MSCPL)	17665 Sqft. at 10 th floor, Tower-11	LOA No. 10/49/2019-SEZ/10932 dated 20.09.2019

4.2. It was informed that M/s. Moody's Shared Services India Private Limited had requested to grant permission for sharing of its Reception-cum-Waiting Area (2412.75 Sqft) at 9th floor, Tower-11 with the above SEZ units of the group entity i.e. M/s. Moody's Analytics (India) Private Limited & M/s. MIS Support Center India Pvt. Ltd. under the provisions of Rule 27(5) of SEZ Rules, 2006.

4.3. It was further informed that in a similar proposal of M/s. RBS Services India Pvt. Ltd. for sharing of central facility of network infrastructure, duty exempted assets and common area with another SEZ unit namely M/s. NWM Services India Pvt. Ltd., DOC vide dated 06.02.2019 had clarified that the request of M/s. RBS Services India Pvt. Ltd. appears to be falling clearly in the ambit of Rule 27(5) of SEZ Rules, 2006. Accordingly, the Approval Committee in its meeting held on 01.03.2019 had granted sharing permission, in terms of Rule 27(5) of the SEZ Rules, 2006.

4.4. The Approval Committee observed that Rule 27(5) of SEZ Rules, 2006, provides that "A Unit may import or procure from Domestic Tariff Area, all types of goods and services, without payment of duty, taxes or cess for creating a central facility for use by Units in Special Economic Zone and where such facility is created for software development, the same may also be accessed by software exporters of Domestic Tariff Area".

4.5. Shri Sunil Kumar, AVP of Moody's appeared before the Approval Committee and explained the proposal. He informed that they want to share Reception-cum-Waiting Area of this SEZ unit located at 9th floor, Tower-11 with the other SEZ units of the group entity i.e. M/s. Moody's Analytics



(India) Private Limited & M/s. MIS Support Center India Pvt. Ltd., under the provisions of Rule 27(5) of SEZ Rules, 2006, in order to optimize the resources and achieve economics of scale.

4.6. After due deliberations, the Approval Committee approved the proposal for sharing of Reception-cum-Waiting Area at 9th floor, Tower-11 with other SEZ units of its group entity i.e. M/s. Moody's Analytics (India) Private Limited & M/s. MIS Support Center India Pvt. Ltd., in terms of Rule 27(5) of the SEZ Rules, 2006, subject to the condition that segregation of authorized activities shall be maintained by all the units as per the provisions of SEZ Act, 2005 and rules made thereunder.

5. मै० एमआईएस सपोर्ट सेंटर प्राइवेट लिमिटेड का मै० गुडगाँव इन्फोस्पस लिमिटेड की ग्राम -डूंडाहेरा ,सेक्टर-21 ,गुरुग्राम (हरियाणा) स्थित आईटी/ आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई में “Canteen facilities namely Cafeteria including Kitchen & Tuck shop and Medical Wellness room” स्थापित करने एवं इन सुविधाओं को मूडीज समूह के अन्य SEZ इकाइयों के साथ साझाकरण का प्रस्ताव |

5.1. It was brought to the notice of the Approval Committee that M/s. MIS Support Center Private Limited had stated that the Moody's group has established following three SEZ units in Tower-11 of IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Dundahera, Sector-21, Gurugram (Haryana):-

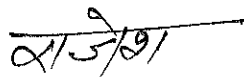
Unit name	Area & Location	LOA details
M/s. Moodys Analytics (India) Pvt. Ltd. (MAIPL)	39012 Sqft. at 7 th & 8 th floor (19506 Sqft. each), Tower-11	LOA No.10/47/2019-SEZ/10931 dated 20.09.2019
M/s. Moodys Shared Services India Pvt. Ltd. (MSSIPL)	19506 Sqft. at 9 th floor, Tower-11	LOA No.10/48/2019-SEZ/10930 dated 20.09.2019
M/s. MIS Support Center India Pvt. Ltd. (MSCPL)	17665 Sqft. at 10 th floor, Tower-11	LOA No. 10/49/2019-SEZ/10932 dated 20.09.2019

5.2. It was informed that M/s. MIS Support Center Private Limited has submitted proposal to grant permission to setup and operate following employee welfare facilities in the premises of its unit in accordance with Instruction No. 95 dated dt. 11.06.2019 issued by DOC:-

Employees welfare facility to be created	Area & Location
Canteen facilities namely Cafeteria including Kitchen & Tuck Shop	3653.27 Sqft. at 10 th floor Tower-11
Medical cum Wellness room	206.67 Sqft. at 10 th floor, Tower-11

It was informed that the unit had submitted copy of NOC dated 20.11.2019 obtained from the SEZ Developer for setting up of Canteen and Medical facilities in the premises of the unit.

5.3. Further, it was informed that the unit had further mentioned that they had also created Central Data Centre facility, as given below, in its premises at 10th floor Tower-11:-



Particulars	Area & Location
Server Room	150.69 Sqft. at 10 th floor Tower-11

5.4. It was informed that M/s. MIS Support Center India Pvt. Ltd. had requested to grant permission to setup Canteen facilities namely 'Cafeteria including Kitchen & Tuckshop' and 'Medical Wellness room' in its premises at 10th floor Tower-11, in terms of Instruction No. 95 dated dt.11.06.2019 issued by DOC and sharing of Employee Welfare facilities and Central Data Centre facility with SEZ units of the group entity i.e. M/s. Moodys Analytistics (India) Pvt. Ltd. (MAIPL) & M/s. Moodys Shared Services India Pvt. Ltd. (MSSIPL) under the provisions of Rule 27(5) of SEZ Rules, 2006.

5.5. The Approval Committee observed that DOC vide letter dt. No. B-17/2/2018-SEZ- Part (1) dt.11.06.2019 had also 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:*

- a) *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.*
- b) *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.*

5.6. Further, Rule 27(5) of SEZ Rules, 2006, provides that "A Unit may import or procure from Domestic Tariff Area, all types of goods and services, without payment of duty, taxes or cess for creating a central facility for use by Units in Special Economic Zone and where such facility is created for software development, the same may also be accessed by software exporters of Domestic Tariff Area".

5.7. It was informed that in a similar proposal of M/s. RBS Services India Pvt. Ltd. for sharing of central facility of network infrastructure, duty exempted assets and common area with another SEZ unit namely M/s. NWM Services India Pvt. Ltd., DOC vide dated 06.02.2019 had clarified that the request of M/s. RBS Services India Pvt. Ltd. appears to be falling clearly in the ambit of Rule 27(5) of SEZ Rules, 2006. Accordingly, the Approval Committee in its meeting held on 01.03.2019 had granted sharing permission, in terms of Rule 27(5) of the SEZ Rules, 2006.

5.8. Shri Sunil Kumar, AVP of Moody's appeared before the Approval Committee and explained the proposal. He informed that that pursuant to setup of Employee Welfare facilities and Central Data Centre facility, they are desirous of sharing the same with the SEZ units of the group entity i.e.

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M/s. Moodys Analytics (India) Pvt. Ltd. & M/s. Moodys Shared Services India Pvt. Ltd., under the provisions of Rule 27(5) of SEZ Rules, 2006, in order to optimize the resources and achieve economics of scale.

5.9. After due deliberations, the Approval Committee approved the proposal to setup & operate 'Cafeteria including Kitchen & Tuck shop' and 'Medical Wellness room' in its premises at 10th floor Tower-11, 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 benefit available under SEZ Act / SEZ Rules, for creation & operation of such facilities. The unit shall obtain necessary NOCs/ clearances/ approvals such as Fire, Health etc. from the relevant statutory authorities before creation & operation of such facilities, if applicable, as required under Instruction No. 95 dated 11.06.2019 mentioned above. The Approval Committee also approved the proposal for sharing of 'Cafeteria including Kitchen & Tuck shop' and 'Medical Wellness room' as well as 'Central Data Centre facility' with other SEZ units of its group entity i.e. M/s. Moody's Analytics (India) Private Limited & M/s. Moodys Shared Services India Pvt. Ltd., in terms of Rule 27(5) of the SEZ Rules, 2006, subject to the condition that segregation of authorized activities shall be maintained by all the units as per the provisions of SEZ Act, 2005 and rules made thereunder.

6. सह-विकासकर्ता, मै० डीएलएफ एसेट्स प्रा० लि० का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा, सेक्टर- 30, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।

6.1. 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)	Fire protection system with sprinklers, fire and smoke detectors.	07	29.03

6.2. 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.

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

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

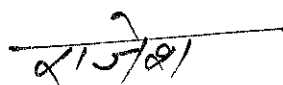
7.1. It was brought to the notice of the Approval Committee that M/s. Mikado Realtors Pvt. Ltd., Developer had submitted proposal for approval of list of materials to carry out following authorized operations in its Electronics Hardware, IT/ITES SEZ at Village Behrampur, Distt- Gurugram (Haryana):-

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	1720.60
(ii)	Power (including power backup facilities) for captive use only.	23	30.00
(iii)	Solid and liquid waste collection, treatment and disposal plants including pipelines & other necessary infrastructure for sewage and garbage disposal, sewage treatment plants.	03	40.00
(iv)	Roads with Street lighting, Signals and Signage.	01	191.04
		Total:	1981.64

7.2. It was informed that the developer had proposed '50000 Ltrs High Speed Diesel (HSD)' under the authorised operation namely 'Power (including power back up facilities) for captive use only' (Annexure-B).

7.3. Shri Hema Chandra Rao, Sr. Manager of M/s. Mikado Realtors Pvt. Ltd. appeared before the Approval Committee and explained the requirement of proposed materials. He informed that the proposed HSD is required for power backup through DG Sets.

7.4. The Approval Committee informed that **Para IV** of the Power guidelines No. P.6/3/2008-SEZ (Vol.III) dated 16.02.2016 issued by DOC, prescribed that, "with respect to the IT/ITES SEZs, which require continuous quality power, wherever generation of power has been approved by the BoA, as authorized operation, to the Developer/Co-developer within the processing area, and in respect of which there is a statutory requirement on developer/co-developer to supply 24 hours uninterrupted quality power supply at stable frequency in the Zone, in terms of Rule 5A of SEZ Rules, 2006; in such cases generation of power will be carried out as a unit within the processing area, and such a power plant including non-conventional energy power plant, will be entitled to all the fiscal benefits covered under section 26 of the SEZ Act including the benefits for initial setting up, maintenance and the duty free import of raw materials and consumables for the generation of the power. Such duty free imports of capital goods, raw material and consumables etc. would be counted towards the NFE obligations of the unit". Hence, the developer needs to setup separate power generation unit to



avail fiscal benefits under Section 26 of the SEZ Act including the benefits for initial setting up, maintenance and the duty free import of raw materials and consumables for generation of power.

7.5. After due deliberations, Approval Committee approved the proposed list of materials except '50000 Ltrs High Speed Diesel (HSD)' under the authorised operation namely 'Power (including power back up facilities) for captive use only' (Annexure-B).

8. मै० इम्पेटस इन्फोटेक (इंडिया) प्राइवेट लिमिटेड (इकाई-I & II) का मै० एसएफ इन्सिग्निया एसईजेड प्रा० लि० का ग्राम -ग्वाल पहारी ,जिला-गुरुग्राम) हरियाणा (स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित दो इकाइयों के सन्दर्भ में कंपनी के नाम ' इम्पेटस टेक्नोलॉजीज इंडिया प्राइवेट लिमिटेड' में बदलाव का प्रस्ताव।

8.1. It was brought to the notice of Approval Committee that M/s. Impetus Infotech (India) Private Limited had submitted an intimation for change of name of the company to "Impetus Technologies India Private Limited" w.e.f. 28.08.2019 in respect of its two unit located in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Distt-Gurugram (Haryana). It was informed that the unit had submitted following documents :-

- (i) Copy of Certificate of Incorporation pursuant to change of name from 'Impetus Infotech (India) Private Limited' to 'Impetus Technologies India Private Limited' issued by ROC, Gwalior on 28.05.2019.
- (ii) Copy of PAN Card No. AAACI7445L, Import-Export Code, M&AOA, & GST Registration Certificate in the name of Impetus Technologies India Private Limited.
- (iii) Copy of Board Resolution dated 29.08.2019 regarding change of name of the company and authorization in favour of authorized signatories of the company.
- (iv) An Undertaking on Rs.100/- Non-Judicial Stamp paper from Mr. Prakashchand Kankariya, Director of the company to the effect that all Assets & Properties and Debts & Liabilities which are vested or owned in the old name of the company i.e. Impetus Infotech (India) Pvt. Ltd. shall continue to be validly vested and owned in the new name of company i.e. Impetus Technologies India Pvt. Ltd. The change of name does not affect the entity of the company or its continuity as the same entity, it remains for all practical purpose the same entity with the same rights, privileges and liabilities as before.
- (v) CA Certified details of shareholding pattern of the company as on 27.09.2019, certifying that there is no change in shareholding pattern of the company prior and post the change of name.
- (vi) List of Directors of the company as on 28.08.2019.

8.2. 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

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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.*

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

8.5. Shri Mukesh Kumar, Asstt. Manager- Finance & Accounts of M/s. Impetus Infotech (India) Private Limited appeared before the Approval Committee and explained the proposal. He informed that there is no change in shareholding pattern & directors of the company.

8.6. After due deliberations, the Approval Committee approved the proposal for change of name from 'Impetus Infotech (India) Private Limited' to 'Impetus Technologies India Private Limited' in

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respect of its 02 units located in the IT/ITES SEZ of M/s. ASF Insignia SEZ Pvt. Ltd. at Village Gwal Pahari, Distt-Gurugram (Haryana), 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.

9. विकासकर्ता, मै० गुडगाँव इन्फोस्पस लिमिटेड ग्राम डुंडाहेरा, सेक्टर - 21, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में सिटी बैंक की एटीएम मशीन स्थापित एवं संचालित करने हेतु मै० यूरोनेट सर्विसेज इंडिया प्राइवेट लिमिटेड को निर्मित क्षेत्र का आवंटन का प्रस्ताव।

9.1. It was brought to the notice of the Approval Committee that M/s. Gurgaon Infospace Ltd., Developer had submitted proposal for allotment of built-up space of 40 Sqft. (3.72 Sqmt) at Ground floor Lobby in the Building No. 6 in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) on lease basis to M/s. Euronet Services India Pvt. Ltd. to setup & operate a 'ATM Machine' of Citibank, under the category of 'Shopping Arcade / Retail Space' approved by BoA.

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

S. No.	Activities approved by BoA in processing area	Area approved by BoA	Total area approved by Approval Committee for allotment of space to facility providers	Area available for leasing
(i)	Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	3900 Sqmt.	3515.11 Sqmt.	384.89 Sqmt.
(ii)	Employee welfare facilities like Crèche, Medical Centre.	1750 Sqmt.	466.93 Sqmt.	1283.07 Sqmt.
(iii)	Shopping arcade / retail space	300 Sqmt.	186.87 Sqmt.	113.13 Sqmt.

9.3. Shri Jay Kumar and Shri Amrik Singh both authorized representative of M/s. Gurgaron Infospace Ltd. appeared before the Approval Committee and explained the proposal.

9.4. The Approval Committee clarified that the developer may allot space for Bank ATM under the provision of Rule 11(5) of SEZ Rules, 2006.

9.5. After due deliberations, Approval Committee approved the proposal for allotment of space to M/s. Euronet Services India Pvt. Ltd. for setup & operate 'ATM Machine' of Citibank in the processing area of SEZ, in terms of proviso to Rule 11(5) of SEZ Rules, 2006, subject to the condition that no tax / duty benefit shall be available to M/s. Euronet Services India Pvt. Ltd. to

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setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be exclusively for the employees of SEZ & units located therein.

10. मै० गुडगाँव इन्फोस्पस लिमिटेड ,विकासकर्ता का ग्राम डुंडाहेरा, सेक्टर - 21, गुरुग्राम) हरियाणा(में स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'Snack Shop' की स्थापना और संचालन के लिए M/s. Honey Badger Don't Care LLP को निर्मित क्षेत्र के आवंटन के लिए अनुमति पत्र दिनांक 13.11.2015 को रद्द करने का प्रस्ताव।

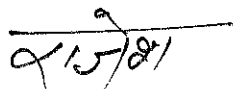
10.1. It was brought to the notice of Approval Committee that the Developer, M/s. Gurgaon Infospace Ltd. had submitted a proposal for cancellation of the permission letter No. 10/103/2007-SEZ/11798 dt. 13.11.2015 issued by this office for allotment of built space of 466.50 Sqft. (43.34 Sqmt) at Kiosk Unit-I, Lower Ground floor, Amenity Block in the processing area of IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana) on lease basis to M/s. Honey Badger Don't Care LLP to setup & operate a 'Snack Shop' for exclusive use by the employees of SEZ. It was informed that the developer had enclosed consent letter of Shri H.S. Chauhan, Authorised Signatory of M/s. Snack Shack, Unit of HBDCL addressed to DC, NSEZ giving their consent for cancellation of said approval. It was also informed that M/s. Gurgaon Infospace Ltd. (Developer) and M/s. Honey Badger Don't Care LLP had intimated that the original permission letter dated 13.11.2015 issued to them have been misplaced and they had undertaken that as and when the letter of approval is traced the same shall be submitted to this office.

10.2. Shri Jay Kumar and Shri Amrik Singh both authorized representative of M/s. Gurgaron Infospace Ltd. appeared before the Approval Committee and requested to cancel the said permission letter.

10.3. After due deliberations, the Approval Committee **decided to cancel** the letter No. 10/103/2007-SEZ/11798 dt. 13.11.2015 issued by this office for allotment of built up space of 466.50 Sqft. (43.34 Sqmt) at Kiosk Unit-I, Lower Ground floor, Amenity Block to M/s. Honey Badger Don't Care LLP to setup & operate a 'Snack Shop' in the processing area of the IT/ITES SEZ at Village Dundahera, Sector-21, Gurugram (Haryana).

11. विकासकर्ता, मै० कैंडोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्रा० लि० का ग्राम टिकरी, सेक्टर-48, गुरुग्राम) हरियाणा (स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में HDFC Bank की दो एटीएम मशीन स्थापित एवं संचालित करने हेतु मै० यूरोनेट सर्विसेज इंडिया प्राइवेट लिमिटेड को निर्मित क्षेत्र का आवंटन का प्रस्ताव।

11.1. It was brought to the notice of the Approval Committee that M/s. Candor Guragon One Realty Projects Pvt. Ltd., Developer had submitted proposal for allotment of built-up space of 80 Sqft. (7.44 Sqmt.) at i) Ground floor Lobby, Building No. 1 (40 Sqft.) & ii). Ground floor Lobby, Building No. 6 (40 Sqft) in the processing area of IT/ITES SEZ at Village Tikri, Sector-48, Gurugram (Haryana) on lease to M/s Euronet Services India Pvt. Ltd. for setup & operate 02 Nos. 'ATM



Machine' of HDFC Bank Ltd., under the category of 'Shopping Arcade and / or Retail space' approved by BoA.

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

S. No.	Activities approved by BoA in processing area	Area approved by BoA	Total area approved by Approval Committee for allotment of space to facility providers	Area available for leasing
(i)	Food services including cafeteria, food court(s), restaurants, coffee shops, canteens and catering facilities.	2000 Sqmt.	743.22 Sqmt.	1256.78 Sqmt.
(ii)	Employee welfare facilities like Crèche, Medical Centre.	1000 Sqmt.	186.92 Sqmt.	813.08 Sqmt.
(iii)	Shopping arcade / retail space	1000 Sqmt.	7.90 Sqmt.	992.10 Sqmt.

11.3. Shri Jay Kumar and Shri Amrik Singh both authorized representative of M/s. Candor Guragon One Realty Projects Pvt. Ltd. appeared before the Approval Committee and explained the proposal.

11.4. The Approval Committee clarified that the developer may allot space for Bank ATM under the provision of Rule 11(5) of SEZ Rules, 2006.

11.5. After due deliberations, Approval Committee approved the proposal for allotment of space to M/s. Euronet Services India Pvt. Ltd. for setup & operate 02 Nos. 'ATM Machine' of HDFC Bank Ltd. in the processing area of said SEZ, in terms of proviso to Rule 11(5) of SEZ Rules, 2006, subject to the condition that no tax / duty benefit shall be available to M/s. Euronet Services India Pvt. Ltd. to setup, operate & maintain such facility in the processing area of the SEZ and this facility shall be exclusively for the employees of SEZ & units located therein.

12. मै० सिवेंट सर्विसेज इंडिया प्राइवेट लिमिटेड का मै० गुडगाँव इन्फोस्पस लिमिटेड की ग्राम डुंडाहेरा, सेक्टर - 21, गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में बढ़ोतरी एवं प्रोजेक्शन में संशोधन का प्रस्ताव।

12.1. It was brought to the notice of Approval Committee that M/s. Cvent India Pvt. Ltd. had applied for expansion of area & revision in projections of the unit located in the IT/ITES SEZ of M/s. Gurgaon Infospace Ltd. at Village Dundahera, Sector-21, Gurugram (Haryana). It was informed to the Committee that presently unit has been operating over an area of 21384 Sqft. at Ground floor, Tower-B, Building No.3 of SEZ and the unit has requested for addition of 19506 Sqft. on 5th floor, Tower-11 of SEZ. It was further informed that the unit has submitted copy of provisional offer of

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space for allotment of proposed additional space vide letter dated 11.11.2019 issued by the SEZ developer. It was informed that in the provisional offer of space the developer had mentioned that they had applied for Occupancy Certificate in respect of Tower-11 and they were hopeful of obtaining the same by end of December, 2019. It was further informed that the unit had undertaken that they would commence operation from this area only after receipt of Occupancy Certificate in respect of Tower-11 by the developer.

12.2. It was also informed that the unit had submitted revised Project Report, wherein unit has given downward projections for 5 years, as given below:-

Particulars (for five years)	(Rs. in lakhs)	
	Existing Projection	Revised Projection
Projected FOB value of exports	82400.00	57200.00
Foreign Exchange Outgo	2755.00	2006.00
NFE Earnings	79645.00	55194.00
Imported CG	2755. 0	2006.00
Indigenous CG	2053.00	3310.00
Employment Generation	1025 Nos.	1100 Nos.

12.3. The Approval Committee observed that the Unit had proposed expansion of area, whereas downward projections for export & NFE have been submitted.

12.4. Shri Tarun Jain, Director-Taxation of M/s. Cvent India Pvt. Ltd. appeared before the Approval Committee and explained the proposal. He informed that initially they had submitted proposal to setup unit over an area of 89402 Sqft. on 04 floors in phase-wise manner in 4 phases. However, 3 floors were in possession of other SEZ unit, hence, only one floor having area of 21384 Sqft. at Ground floor, Tower-B, Building No.3 had been approved by the Approval Committee. He further informed that now the developer had communicated that they would be able to handover of the remaining area in Tower-B, Building No.3 within their required timeline. Alternatively, at the insistence of the company, the developer had given offer of space at 5th floor, Tower-11 for an area of 19506 Sqft.. Hence, they submitted revised project report giving projections for 02 floors only. He further assured that that they would commence operation from this area only after receipt of Occupancy Certificate in respect of Tower-11 by the developer.

12.5. After due deliberations, the Approval Committee approved the proposed expansion of area and downward revision in projections, subject to the condition that the unit shall commence operation only after receipt of Occupancy Certificate in respect of Tower-11 by the SEZ developer.

13. मै० डेफोडिल सॉफ्टवेयर प्राइवेट लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम सिलोखेरा ,सेक्टर -30, गुरुग्राम (हरियाणा)स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र क्षेत्र में स्थापित इकाई द्वारा कैफेटेरिया संचालित करने का प्रस्ताव।

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13.1. It was brought to the notice of the Approval Committee that M/s. Daffodil Software Pvt. Ltd. has submitted proposal for regularization/continuation of existing Cafeteria run by them in the premises of its unit located in the IT/ITES SEZ of M/s DLF Ltd. at Vill: Silokhera, Sector-30, Gurugram (Haryana). It was informed that details of existing Cafeteria submitted by the unit are as under:-

Name of facility	Proposed area & location
Cafeteria	2057 Sqft. at 9 th floor, Tower B1.

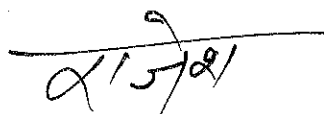
13.2. It was informed that unit had submitted NOC dated 19.09.2019 issued by the SEZ Developer for operating cafeteria in unit's premises.

13.3. 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"*.

13.4. Further, It was informed that Deptt. of Commerce vide letter dt. No. B-17/2/2018-SEZ-Part(1) dt.11.06.2019 had 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:-*

- a) *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.*
- b) *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.*

13.5. Shri Harsh Sinha, Legal Associate of M/s. Daffodil Software Pvt. Ltd. appeared before the Approval Committee and requested to regularized the existing Cafeteria. He informed that the company has not availed any duty benefit on creation & operation of these facilities. He further clarified that no cooking activity is being undertaken in unit's premises and only ready to eat food is served to the employees. On being asked by the Approval Committee about complaint emails received by this office from Shri Subhash Chander Agarwal, the representative of the unit informed that Son-in-law of Shri Subhash Chander Agarwal was an employee of the company who had made fraud in company's accounts. Hence, the company had fired him from the job. He further informed that the company has filed case against him in Hon'ble District Court.



13.6. 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. 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 existing Cafeteria facility or not and in case availed then to effect recovery of the same. Further, the Approval Committee directed the representative of the unit to provide latest update along with documentary evidence in respect of the court case filed by the company against the complainant who have been sending emails to this office.

14. मै० एओन कन्सल्टिंग प्राइवेट लिमिटेड का मै० कान्डोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्राइवेट लिमिटेड के ग्राम-तिकरी, सेक्टर 48-गुरुग्राम (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई द्वारा पहले से संचालित कैफेटेरिया को जारी रखने का प्रस्ताव।

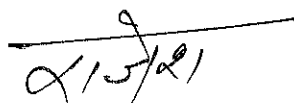
14.1. It was brought to the notice of the Approval Committee that M/s. Aon Consulting Pvt. Ltd. has submitted proposal for regularization/continuation of existing Cafeteria run by them in the premises of its unit located in the IT/ITES SEZ of M/s Candor Gurgaon One Realty Projects Pvt. Ltd., located at Vill: Tikri, Sector-48, Gurugram (Haryana). It was informed that details of existing Cafeteria submitted by the unit are as under:-

Name of facility	Proposed area & location
Cafeteria	1410.14 Sqft. at 10 th Floor, Building No.2

14.2. It was informed that unit has submitted proposal for regularization of existing Cafeteria only, whereas, the SEZ Developer has given NOC dated 06.11.2019 to operate Medical Room facility over an area of 143 Sqft. at 10th Floor, in addition to the area earmarked for Cafeteria.

14.3. 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"*.

14.4. 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:-*



- a) *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.*
- b) *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.*

14.5. Shri Manish Gupta, Director of M/s. Aon Consulting Pvt. Ltd. appeared before the Approval Committee and requested to regularize the existing Cafeteria. On being asked by the Approval Committee about NOC for Medical Room facility given by the SEZ Developer, he informed that they have also established Medical Room facility in unit's premises. He further informed that the company has not availed any duty benefit on creation & operation of these facilities. He further clarified that no cooking activity is being undertaken in unit's premises and only ready to eat food is served to the employees. He further requested to regularize the Medical Room facility in unit's premises.

14.6. After due deliberations, the Approval Committee decided to approve the regularization of existing Cafeteria & Medical Room facility 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. 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 existing Cafeteria & Medical Room facility or not and in case availed then to effect recovery of the same.

15. **मै० जेडएस एसोसिएट्स इंडिया प्राइवेट लिमिटेड का मै० डीएलएफ लिमिटेड के ग्राम - सिलोखेरा, सेक्टर-30, गुरुग्राम, (हरियाणा) स्थित आईटी / आईटीइएस विशेष आर्थिक क्षेत्र में स्थापित इकाई का डीटीए में बिक्री का विवरण।**

15.1. It was brought to the notice of the Approval Committee that as per directions of the Approval Committee given in its meeting held on 05.07.2019, M/s. ZS Associates India Pvt. Ltd. had submitted details of DTA sale made during the year 2014-15 to 2017-18 as given below:

Year	Services rendered in DTA against payment in INR	Services rendered in DTA and payment realized in free foreign exchange	Total DTA sale (INR lakhs)
2014-15	484.00	-	484.00
2015-16	280.00	-	280.00

21/12/19

2016-17	-	-	-
2017-18	-	-	-
Total:	764.00	-	764.00

15.2. It was informed that the matter was placed before the Approval Committee in its meeting held on 01.11.2019. However, no one from the unit appeared before the Approval Committee. Therefore, the Approval Committee was of the view that before deciding any penal action against the unit, it shall be imperative to give them personal hearing. Accordingly, the Approval Committee deferred the matter with the direction to write a letter to the unit to ensure that an authorized representative of the unit, who is well versed with the subject, appears before the Approval Committee in its next meeting failing which appropriate decision will be taken based on available records.

15.3. Shri Satosh Mehta, Sr. Finance Associates of M/s. ZS Associates India Pvt. Ltd. appeared before the Approval Committee. He informed that unit has rendered services of Rs.764 lakhs in DTA during the FY 2014-15 & 2015-16, against payment in INR.

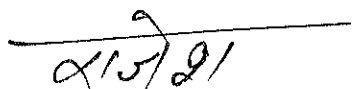
15.4. The Approval Committee clarified that as per Section 2(z)(iii) of SEZ Act, 2005, "Services means such tradable services which earn foreign exchange" and SEZ unit is required to comply with the definition of "services" given in Section 2(z) of SEZ Act, 2005. Hence, the services rendered in Domestic Tariff Area by the unit are not as per the provisions of SEZ Act as the unit has rendered services in Domestic Tariff Area amounting to Rs.764 lakhs against payment in INR instead of free foreign exchange.

15.5. During the meeting it was informed that as per Section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992, as amended, there is a penalty provision to settle the cases where a person admits any contraventions.

15.5. Shri Santosh Mehta, Sr. Finance Associates of M/s. ZS Associates India Pvt. Ltd. requested the Approval Committee to grant some time to discuss the matter with company's higher authority.

15.6. After due deliberations, the Approval Committee decided to defer the matter till its next meeting and directed the representative of the unit to appear before its next meeting with decision of the company's higher authority, for taking appropriate decision.

16. मै० आईटीपीजी डेवेलपर्स प्राइवेट लिमिटेड ,विकासकर्ता का मै० यूरो हॉस्पिटैलिटी को ग्राम बहरामपुर, गुरुग्राम (हरियाणा) में स्थित इलेक्ट्रॉनिक हार्डवेयर ,आईटी / आईटीईएस विशेष आर्थिक क्षेत्र के प्रसंस्करण क्षेत्र में 'फूड आउटलेट / रेस्टोरेंट'की स्थापना एवं सञ्चालन हेतु निर्मित क्षेत्र का आवंटन का प्रस्ताव सम्बन्धी।



16.1. It was brought to the notice of the Approval Committee that M/s. ITPG Developers Private Limited, developer had submitted proposal for allotment of built-up space of 1500 Sqft. at Food Court area in Block -1 of Phase-1 in the processing area of Electronic Hardware, IT/ITES SEZ at Village Behrampur, Gurugram (Haryana), on lease basis to M/s. Euro Hospitality to setup & operate 'Food Outlet / Restaurant' for exclusive use by the employees of units located inside the SEZ.

16.2. It was informed that on the examination of documents submitted by the developer, following had been observed:-

- (i) Letter for offer of space dated 26.11.2019 for allotment of space has been addressed to DC, NSEZ. It should be addressed to proposed vendor i.e. M/s. Euro Hospitality and use of space need to reflect in it.
- (ii) Terminology need to be same either Food serving counter or Food outlet or Restaurant.
- (iii) The developer has mentioned to have enclosed request letter from M/s. Euro Hospitality. However, the same has not been found attached with the proposal.
- (iv) Undertaking of M/s. Euro Hospitality should be notarised.

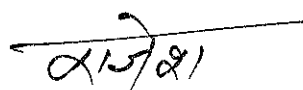
16.3. The Committee examined the proposal and observed that proviso to Rule 11(5) of SEZ Rules, 2006 provides as under:-

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

16.4. Ms. Kanika Talwar, Manager-Finance appeared before the Approval Committee on behalf of the developer and explained the proposal.

16.5. After due deliberations, Approval Committee approved the proposal, subject to submission of required documents and further subject to condition that no tax / duty benefits shall be available to M/s. Euro Hospitality to setup, operate & maintain such facility in the processing area of the SEZ and M/s. Euro Hospitality shall not serve Cigarette & Alcoholic beverages in such facility. This facility shall be used exclusively by the employees of units located inside the SEZ. The Developer/allottee shall ensure compliance with the building byelaws.

17. मै० इंटरग्लोब टेक्नोलॉजी कोशेंट प्राइवेट लिमिटेड का मै० कान्डोर गुडगाँव वन रियल्टी प्रोजेक्ट्स प्राइवेट लिमिटेड के ग्राम-टिकरी, सेक्टर 48-गुरुग्राम, (हरियाणा) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के सम्बन्ध में अतिरिक्त सेवाओं के अनुमोदन का प्रस्ताव।



17.1. It was brought to the notice of the Approval Committee that M/s. Interglobe Technology Quotient Pvt. Ltd. was granted LOA No.10/04/2018-SEZ/1944 dt.22.02.2018 for setting up a unit in the IT/ITES SEZ of M/s Candor Gurgaon One Realty Projects Pvt. Ltd. vill: Tikri, Sector-48, Gurugram (Haryana) to undertake service activities i.e. "Data Processing (Software Exports) Services". It was informed that the unit had forwarded copy of a letter dt.24.10.2019, which was originally addressed to the Authorised Officer, Gurugram, vide which the proposal for GST exemption on the transactions of procurement of input by the unit from their DTA client (i.e. Travel Agents) was denied by the Authorised Officer. It was informed that the unit had also submitted copy of its letter dt. 20.06.2019 submitted to the Authorised Officer giving detailed submission on the applicability of GST exemption on the transactions of procurement of input services by them from DTA clients (Travel Agents). It was further informed that the unit had requested to reconsider the matter in light of the submission made by them along with the request for a personal hearing to explain their submission in detail. It was informed that Specified Officer vide his letter dated 05.12.2019 has also forwarded his comments on the proposal of the unit.

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

17.3. After due deliberations, the Approval Committee deferred the proposal.

18. मैं क्लेयरवोलेक्स आईपी सॉल्यूशंस प्राइवेट लिमिटेड (इकाई-1) का मैं गुडगाँव इन्फोस्पस लि० के ग्राम डूंडाहेरा, सेक्टर-21, गुरुग्राम, (हरियाणा) में स्थित आईटी/आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई का विशेष आर्थिक क्षेत्र से निकासी से पहले नियम 54 के अंतर्गत प्रदर्शन की निगरानी का प्रस्ताव।

18.1. It was brought to the notice of the Approval Committee that M/s. Clairvolex IP Solutions Pvt. Ltd. (Unit-I), a unit in IT/ITES SEZ of M/s Gurgaon Infospace Ltd. Vill: Dundahera- Sector- 21 Gurugram (Haryana) had applied for exit from SEZ scheme. It was informed that performance/NFE achievement status of unit, as per APRs & verified by NSEZ CA firm, is as under:

(i) Performance/ NFE status for the period - 2013-14 up to 2017-18 (1st Block):-

(Rs. In lakhs)

Year	FOB value of export	NFE earned	DTA Sales	Pending Foreign Exchange realization
2013-14	901.09	859.06	43.15	0.90
2014-15	1252.58	1209.38	74.83	1.74
2015-16	2107.05	1776.22	75.78	3.84
2016-17	2266.93	1882.14	83.62	43.51
2017-18	2588.53	2584.81	29.19	808.59
Total (i) :	9116.18	8311.61	306.57	-

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(ii) Performance/ NFE status for the period- from 2018-19 up to 2019-20 (2nd Block):

(Rs. In lakhs)


Year	FOB value of export	NFE earned	DTA Sales	Pending Foreign Exchange realization
2018-19	2934.84	2931.12	12.48	2888.04
2019-20 (from 01.04.2019 to 04.12.2019)	1372.13	1369.65	5.24	1758.93 (as on date)
Total (ii):	4306.97	4300.77	17.72	-

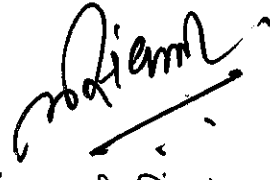
18.2. It was further informed that that the Approval Committee in its meeting held on 01.11.2018 had penalized the unit towards sale of services in DTA amounting to Rs.306.57 Lakhs during the year 2013-14 to 2017-18 against payment in INR and the amount of penalty of Rs.30,657/- had been deposited by the unit. Further, it was informed that in the APR for FY 2018-19 & 2019-20, DTA sale of Rs.12.48 lakhs & Rs. 5.24 lakhs, respectively, have been reported.

18.3. Shri Prasenjit, Sr. Manager-Finance, Ms. Sweta, Company Secretary & Shri Ashish, Advisor of M/s. Clairvortex IP Solutions Pvt. Ltd. appeared before the Approval Committee. The representative of the unit informed that foreign exchange of Rs.1758.93 lakhs pertaining to beyond 9 months, are pending for realization. They further informed that they have already submitted request to RBI for extension of time for realization and they are expected to realize the amount by March, 2020. Further, as regards DTA sale during the FY 2018-19 & 2019-20, the representative of the unit informed that some amounts shown in APRs as DTA sales, pertain to sale of waste / scrap in DTA. They will submit the details of such DTA sales to this office.

18.4. After due deliberations, the Approval Committee monitored the performance of unit in terms of Rule 54 and took note of the positive NFE earned by the unit upto 04.12.2019. The Approval Committee directed the representative of the unit to get extension of time for realization of pending foreign exchange from AD Bank/RBI and submit the copy of the same to this office. The Approval Committee also directed the unit's representative to submit details of DTA sales shown in APR for FY 2018-19 & 2019-20.

Meeting ended with a vote of thanks to the Chair.


(एस० एस० शुक्ल)
संयुक्त विकास आयुक्त


(डॉ० एल० बी० सिंघल)
विकास आयुक्त