



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)



फ. स.10/191/2008-सेज/

दिनांक: 20/12/2019

1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली-110001।
2. संयुक्त महानिदेशक विदेश व्यापार, उद्योग भवन, तिलक मार्ग, जयपुर (राजस्थान)।
3. आयुक्त आयुक्त, (सीआईटी-तृतीय-जयपुर), न्यू सेंट्रल रेवेन्यू बिल्डिंग, स्टैचू सर्किल, सी-स्कीम, जयपुर (राजस्थान)।
4. आयुक्त केन्द्रीय उत्पाद शुल्क, जयपुर-1, न्यू सेंट्रल रेवेन्यू बिल्डिंग, स्टैचू सर्किल, सी-स्कीम, जयपुर (राजस्थान)।
5. प्रबंध निदेशक, रीको लिमिटेड, उद्योग भवन तिलक मार्ग, जयपुर (राजस्थान)।
6. उपसचिव (आई एफ - 1), बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
7. आयुक्त, उद्योग विभाग, उद्योग भवन, तिलक मार्ग, जयपुर (राजस्थान)।
8. महाप्रबंधक, रीको लिमिटेड, उद्योग भवन तिलक मार्ग, जयपुर (राजस्थान)।
9. महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड (विकासकर्ता), 411, नीलकंठ टावर, भवानी सिंह मार्ग, सी स्कीम, जयपुर-302001 (राजस्थान)।

विषय: दिनांक 20/12/2019 को पूर्वाह्न 10.30 मीटिंग हॉल, प्रशासनिक भवन, सीतापुरा, जयपुर (राजस्थान) में आयोजित महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड एस ई जेड के अनुमोदन समिति की बैठक की कार्यवृत्त।

महोदय,

उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 20/12/2019 को पूर्वाह्न 10.30 मीटिंग हॉल, प्रशासनिक भवन, सीतापुरा, जयपुर (राजस्थान) में आयोजित महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड मल्टी प्रोडक्ट विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,  
20/12/19  
(राजेश कुमार)  
उप विकास आयुक्त

प्रतिलिपि:-

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

मै० महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड के जयपुर (राजस्थान) स्थित मल्टी-प्रोडक्ट विशेष आर्थिक क्षेत्र के अनुमोदन समिति की दिनांक 20/12/2019 को पूर्वाह्न 10:30 बजे प्रशासनिक भवन, मीटिंग रूम, सीतापुरा विशेष आर्थिक क्षेत्र, जयपुर में डॉ० एल० बी० सिंघल, विकास आयुक्त की अध्यक्षता में आयोजित बैठक की कार्यवृत्त।

बैठक में निम्नलिखित सदस्य उपस्थित थे-

1. श्री चन्द्रकांत मिश्रा ,संयुक्त महानिदेशक विदेश व्यापार ,जयपुर।
2. श्री डी.एस.मीना, अपर आयुक्त ,सी .जी .एस .टी .जयपुर-प्रथम।
3. श्री पी .आर .शर्मा संयुक्त निदेशक उद्योग ,राजस्थान जयपुर।
4. श्री प्रहलाद राय ,उपप्रबंधक ,रीको ,जयपुर ।
5. श्री विमल मिश्रा ,उपमहाप्रबंधक ,महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड (विकासकर्ता)

उपरोक्त के अलावा i) श्री मनोज कुमार सैली ,निर्दिष्ट अधिकारी (सीमा शुल्क) ,महिंद्रा वर्ल्ड सिटी सेज जयपुर एवं ii) श्री के .के .मीना ,सहायक विकास आयुक्त ,सेज सीतापुरा ,जयपुर भी अनुमोदन समिति की सहायता हेतु बैठक में उपस्थित थे।

बैठक की शुरुआत करते हुए अध्यक्ष ने प्रतिभागियों का स्वागत किया | संक्षिप्त परिचय के बाद एजेंडा में शामिल प्रत्येक मामलों को एक-एक करके विचार-विमर्श के लिए प्रस्तुत किया गया | अनुमोदन समिति द्वारा विकासकर्ता/इकाईयों के आवेदकों/प्रतिनिधियों के साथ विस्तृत विचार-विमर्श के बाद निम्नलिखित निर्णय लिए गए :-

01. दिनांक 08/11/2019 को आयोजित अनुमोदन समिति की बैठक की कार्यवृत्त का अनुसमर्थन :-

It was informed that no reference against the decisions of the Approval Committee held on 08/11/2019 was received from any of the members of the Approval Committee or Trade, therefore Minutes of the meeting of Approval Committee held on 08/11/2019 were ratified.

02. मै० प्रोग्रामर्स डॉट आइओ इंडिया प्राइवेट लिमिटेड) पूर्व नाम पिक्सेयर कंसल्टिंग प्राइवेट लिमिटेड (का मै. महिंद्रा वर्ल्ड सिटी) जयपुर ( लिमिटेड के जयपुर) राजस्थान (में मल्टी-प्रोडक्ट विशेष आर्थिक क्षेत्र में स्थापित इकाई के नाम में कंपनी के शेयर होल्डिंग में बदलाव की सूचना |

2.1 It was brought to the notice of Approval Committee that while examination of the proposal of M/s. Pixere Consulting Private Limited for change of name of the company to "Programmers.IO India Private Limited", the unit had been requested to submit details of changes in shareholding pattern. It was informed that the unit vide its letter dated 08.11.2019 had submitted details of shareholding pattern submitted by them at the time of project application on 03.08.2018 and revised shareholding pattern w.e.f. 25.09.2019, as given below :-

**Shareholding pattern as on 03.08.2018 (at the time of project application): -**

Name of Shareholder	Number of Shares	% Share
Dr. Sneh Prabha Choudhry	8000	80%
Mohan Lal Choudhry	2000	20%

**Revised shareholding pattern w.e.f. 25.09.2018: -**

Name of Shareholder	Number of Shares	% Share
Dr. Sneh Prabha Choudhry	2000	20%
Anshul Choudhry	8000	80%

2.2. It was informed to the Approval Committee that the unit had not intimated about the aforesaid changes in the shareholding pattern, in time.

2.3. It was further informed that vide Instruction No. 89 dated 17.05.2018, DOC has issued guidelines regarding change in shareholding pattern, name change of SEZ Developers and SEZ Unit. As per Para 5(ii) of said guidelines "Re-organisation including change of name, change of shareholding pattern, business transfer arrangements, court approved mergers and demergers, change of constitution of unit located in SEZs may be undertaken with the prior approval of Approval Committee in respect of units subject to the condition that the unit shall not opt out or exit out of the Special Economic Zone and continues to operate as a going concern. All liabilities of the unit will remain unchanged on such reorganization".

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.

2.4. Further, it was informed that vide Instruction No. 90 dated 03.08.2018, DOC has referred Instruction No.89 and further clarified that the phrase 'prior approval of Board of Approval (BoA) / Unit Approval Committee (UAC)' in para 5(i) & (ii) of the said guidelines in respect of Developer / SEZ unit means that approval of BoA/UAC, as the case may be, taken before the SEZ entity / unit is recognized by the new name or such arrangement in all the records. It may not be interpreted that prior approval of BoA/UAC is to be taken before approaching the Registrar of Companies or the National Company Law Tribunal as is being done in some cases came to the notice of the DOC.

2.5. Sh. Anshul Choudhry, Director and Sh. Vinod Gupta, C.A. of M/s. Programmers.IO India Private Limited appeared before the Approval Committee and explained the proposal. Sh. Anshul Choudhry informed that above changes were carried out on 25.09.2018 by way of 2000 nos. shares of his father Mr. Mohan Lal Choudhary and 6000 nos. shares of his mother Dr. Sneha Prabha Choudhary transferred in his favour by way of gift. He also informed to the Approval Committee that total employment in this unit is around 200 nos. Further, he informed that they are also running one DTA unit in Hyderabad.

2.6 After due deliberations, the Approval Committee approved the changes in shareholding pattern of the company in respect of said unit, 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.

03. मैं लक्ष्मी आइडियल इंटीरियर्स का मैं. महिंद्रा वर्ल्ड सिटी जयपुर (लिमिटेड के जयपुर) राजस्थान (में बहु -उत्पाद एसईजेड में स्थापित इकाई के एल .ओ .ए .मे निर्माण के अतिरिक्त मर्दों को सामिल करने एव प्रोजेक्शन में सशोधन का प्रस्ताव ।

3.1 It was brought to the notice of the Approval Committee that M/s Laxmi Ideal Interiors had submitted proposal for inclusion of "Artistic/Handcraft item made of BONE INLAY" in Point No.2 of the approved authorized operation in the LOA dated 01.06.2010, as given below: -

Existing approved items of manufacture	Revised items of manufacture
1. Art wooden handicraft furniture & allied articles of wood.	1. Art wooden handicraft furniture & allied articles of wood.
2. Artistic / Handicraft item made of Iron, brass, aluminum, silver, leather, ceramic, glass & other handicraft items.	2. Artistic / Handicraft item made of <b>Bone Inlay</b> , Iron, brass, aluminum, silver, leather, ceramic, glass & other handicraft items.
3. Artwork including painting & monuments, clocks, photo frames, figures, Marble, slate stone, sand stone, granite & other natural stone handicraft items.	3. Artwork including painting & monuments, clocks, photo frames, figures, Marble, slate stone, sand stone, granite & other natural stone handicraft items.
4. Handicraft decorative chandeliers, lamps & lights.	4. Handicraft decorative chandeliers, lamps & lights.

*Signature*

3.2 It was further informed that the unit had also submitted revised Export/NFE Projections & required of additional imported indigenous capital goods/raw materials etc. as details given below: -

(Rs. in lakhs)

Particulars	Existing approved Projections	Additional projections only for Bone Inlay items	Revised Projection
Projected FOB value of exports	24043.00	4808.60	28851.60
Foreign Exchange Outgo	2852.30	570.46	3422.76
NFE over a period of 5 years	21190.70	4238.14	25428.84
Imported Capital Goods	150.00	0.00	150.00
Indigenous Capital Goods	167.46	30.00	197.46
Imported Raw Materials	2424.70	484.94	2909.64
Indigenous Raw Materials	16830.10	0.00	16830.10

3.3. Further, it was informed that following discrepancies had been observed in the proposal:-

- (i) Unit had submitted list of raw materials with their 4 digit Exim Codes instead of complete ITC(HS) code, as given below:-

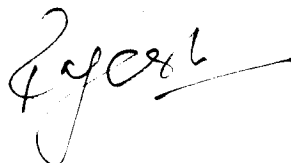
Proposed Raw Material	Exim code
BONE Chips	0506
Resin	3909
MDF	4411
Wooden Planks	4407
Metal	7207
Adhesive	3506
Hardware	8302

It had been observed that various items (of Wild Animal) under Exim Code 0506 are 'Prohibited' for import. Further, items 'Free' under Exim Code 0506 are subject to Policy Condition 3 of the Chapter.

Policy Condition 3: *Import will be subject to the provisions of CITES (Convention of International Trade of Endangered Species of wild Fauna & Flora).*

- (ii) Unit has calculated 'Indigenous capital goods' of Rs.30 lakhs in proposed additional foreign exchange outgo, which is not correct.
- (iii) Instead of Certificate from DC, Handicrafts or EPCH, the unit had submitted Pictures of Bone Inlay Furniture wherein Signature & stamp of Asstt. Director(H), O/o. DC (Handicrafts) have been affixed.

3.4. Further, it was informed that as per Point No. (ii) of Instruction No. 47 dated 04.03.2010 issued by DOC, "In respect of items which are **prohibited** for import, SEZ units will be permitted to import the same provided they export goods made out of the same. As in the case of exports, each such case will be placed before BOA for consideration and approval."



3.5. Shri Raj, Partner of M/s Laxmi Ideal Interiors appeared before the Approval Committee and explained the proposal. He informed to the Approval Committee that they will procure the rough item from DTA market and they will not procure / import any item which is 'Restricted / Prohibited' under DGFT Policy. He informed that they procure bone chips of animals, other than wild animals, from slaughter houses duly approved by APEDA and from such slaughter houses no bone chips will be procured which is restricted / prohibited as these will not be of wild animals. They also informed that they will comply with all the provisions of CITES.

3.6. After due deliberations, the Approval Committee approved the proposal, subject to the condition that the unit shall not be allowed to procure / import any item which is 'Restricted / Prohibited' under DGFT Policy and further subject to compliance of Policy Condition No. 3 of Chapter 5 of import policy of DGFT.

The meeting ended with a vote of thanks to the Chair.



(डॉ० एल० बी० सिंघल)  
विकास आयुक्त