



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: 07/06/2019

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. आयकर 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 27/05/2019 को पूर्वाह्न 10.30 बजे रीको बोर्ड रूम, उद्योग भवन, तिलक मार्ग, जयपुर में आयोजित महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड एस ई जेड के अनुमोदन समिति की बैठक की कार्यवृत्त।

महोदय,

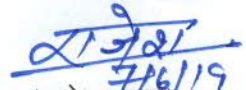
उपरोक्त विषय के सन्दर्भ में डा० एल बी सिंघल, विकास आयुक्त, नोएडा विशेष आर्थिक क्षेत्र की अध्यक्षता में दिनांक 27/05/2019 को पूर्वाह्न 10.30 बजे रीको बोर्ड रूम, उद्योग भवन, तिलक मार्ग, जयपुर में आयोजित महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड मल्टी प्रोडक्ट विशेष आर्थिक क्षेत्र की अनुमोदन समिति की बैठक का 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

मै० महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड के जयपुर (राजस्थान) स्थित मल्टी-प्रोडक्ट विशेष आर्थिक क्षेत्र के अनुमोदन समिति की दिनांक 27/05/2019 को पूर्वाह्न 10.30 बजे रीको बोर्ड रूम, उधोग भवन, तिलक मार्ग, जयपुर में डॉ० एल० बी० सिंघल, विकास आयुक्त की अध्यक्षता में आयोजित बैठक की कार्यवृत्त।

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

1. Shri Sandip Singh Payal, Asstt. Commissioner. CGST, Jaipur
2. Shri Y.S. Mathur, Joint Director, Deptt. of Industries.
3. Shri Chandrakant Mishra, Dy. DGFT Jaipur-I
4. Shri Dinesh Pahadia, Addl. G.M., RIICO, Jaipur.
5. Shri Sudhir Lohiya, Sr. Regional Manager, RIICO
6. Shri Pukhraj Sen, Advisor, Infra RIICO, Jaipur.
7. Shri Vimal Mishra, Dy. General Manager, Mahindra World City (Jaipur) Ltd. – Representative of Developer, Special Invitee.

➤ Besides, during the meeting i) A. K. Meena, Dy. Commissioner (Customs), SEZ, Sitapura, Jaipur ii) Shri K.K. Meena, Assistant Development Commissioner, SEZ, Sitapura, Jaipur iii) Shri H.K. Meena SEZ, Sitapura, Jaipur were also present to assist the Approval Committee.

➤ At the outset, the Chairman welcomed the participants. After brief introduction, each item 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 developer / units, the following decisions were taken: -

01. दिनांक 18.03.2019 को आयोजित अनुमोदन समिति की बैठक की कार्यवृत्त का अनुसमर्थन :-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 18/03/2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 18/03/2019 were ratified.

02. मै०अप्पिरियो इंडिया क्लाउड सोल्यूसन प्राइवेट लिमिटेड (इकाई-1)का मै०महिंद्रा वर्ल्ड सिटी (जयपुर) लिमिटेड के जयपुर(राजस्थान) में स्थित मल्टी-प्रोडक्ट विशेष आर्थिक क्षेत्र में स्थापित इकाई के सम्बन्ध में नेशनल कंपनी लॉ ट्रिब्यूनल द्वारा अनुमोदित Scheme of Amalgamation के अनुसार "मै० विप्रो लिमिटेड" के नाम में परिवर्तित करने का प्रस्ताव सम्बन्धी।

2.1 It was informed to the Approval Committee that M/s. Appirio India Cloud Solutions Private Limited (Unit-I) was granted LOA No.10/64/2013-SEZ/9257 dated 09.09.2013 for setting up of unit in the Multi-Product SEZ of M/s. Mahindra World City (Jaipur) Ltd. at Village Kalwara, Jhai, Bhamboriya, Bagru Khurd & Newta, Tehsil-Sanganer, Distt- Jaipur (Rajasthan) for service activities namely "Computer Software Services, Back Office Operations, Data Processing and Support Centre". The unit had executed Bond-cum-Legal Undertaking which has been accepted by the Competent Authority. The unit commenced production w.e.f. 19.12.2013 and after completion of the

first 5 years of operation the LOA of the unit has been renewed for the next five years i.e. upto 18.12.2023.

2.2 It was informed that the unit vide its letter dated 16.04.2019 had submitted the proposal for change of entrepreneur in the wake of the merger of M/s. Appirio India Cloud Solutions Private Limited with M/s. Wipro Limited pursuant to a scheme of amalgamation approved by the National Company Law Tribunal (NCLT), Bengaluru Bench vide Order dated 29.03.2019. It was informed that the unit has submitted Copy of Order dated 29.03.2019 of the NCLT, Bengaluru Bench regarding approval of scheme of amalgamation of M/s. Appirio India Cloud Solutions Private Limited (including 3 other companies) into M/s. Wipro Limited, with effective date as 01.04.2018 (Appointed Date)

2.3. It was informed that the unit vide its email dated. 14.05.2019 had intimated that after the amalgamation, the name of the SEZ unit of M/s. Appirio India Cloud Solution Pvt. Ltd. will be Wipro Ltd.

2.4 It was informed that the details of shareholding pattern of M/s. Appirio India Cloud Solutions Private Limited w.e.f. 22.11.2016, as approved by the BoA in its meeting held on 12.05.2017 & conveyed vide this office letter dated 05.06.2017, are as under:-

S. No.	Name of shareholder	No. of shares	% Share
(i)	Wipro Limited	799999	99.99%
(ii)	Bhanumurthy B M jointly held with Wipro Ltd.	1	0.01%
	Total:	800000	100%

2.5 It was informed that as per 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-organization 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".

2.6. 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 of 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.*

2.7. It was further 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.

2.8. It was also informed that following documents / information required to be submitted:-

- (i). Copy of Certificate of Incorporation & MOA&AOA of M/s. Wipro Limited required to be submitted.
- (ii). Copies of Form-32/DIR-11/12 for appointment of directors of M/s. Wipro Limited along with copies of Passport / residential address proof and PAN Card of these directors required to be submitted.
- (iii). List of current directors of M/s. Appirio India Cloud Solutions Private Limited required to be submitted along with changes therein after 24.02.2017.
- (iv). A duly notarized undertaking on Rs.100/- Stamp Paper to the effect that consequent to amalgamation of companies all Assets and Liabilities of the SEZ unit of M/s. Appirio India Cloud Solutions Private Limited have been/shall be taken over by of M/s. Wipro Ltd. in respect of LOA No. 10/64/2013-SEZ/9257 dated 09.09.2013.
- (v). Current shareholding details of M/s. Appirio India Cloud Solutions Private Limited and M/s. Wipro Ltd. duly certified by Chartered Accountant required to be submitted.
- (vi). Copy of IEC of M/s. Wipro Limited.
- (vii). Board Resolution dated 31.08.2018 in respect of authorized signatory submitted by the unit is specifically given authorization to sign documents regarding setting up a



