



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

फा०सं०.10/173/2007-सेज/

दिनांक: 10/08/2018

सेवा मे ,

1. निदेशक, 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. आयुक्त, सीमा शुल्क, नॉएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुध नगर, उत्तर प्रदेश- 201306.
4. आयुक्त, सेन्ट्रलजीएसटी (नोएडा- प्रथम), सी - 56/42, सेक्टर - 62, नोएडा, जिला- गौतम बुध नगर, (उत्तर प्रदेश)।
5. आयुक्त, सेन्ट्रलजीएसटी (नोएडा- द्वितीय), फॉर्मूला- वन होटल, वेगमॅस बिजनेस पार्क, प्लॉट नं. 3, नॉलेज पार्क -3, ग्रेटर नोएडा, जिला- गौतम बुध नगर, (उत्तर प्रदेश) ।
6. आयुक्त, आयकर, ए 2 डी, आयकर भवन, सेक्टर 24, नोएडा ।
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. मुख्य कार्यकारी अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा।
9. मुख्य कार्यकारी अधिकारी, ग्रेटर नोएडा औद्योगिक विकास प्राधिकरण, प्लाट नं 01, नॉलेज पार्क- 4, ग्रेटर नोएडा, गौतम बुध नगर, (उत्तर प्रदेश) ।
10. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नोएडा ।
11. उपाध्यक्ष, बुलन्दशहर खुर्जा विकास प्राधिकरण, ओल्ड जी टी रोड, श्री आनंद वाटिका कॉलोनी, खुर्जा - 203131 (उत्तर प्रदेश)।
12. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता ।


विषय: दिनांक 03/08/2018 को पूर्वाह्न 11.00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) 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 03/08/2018 को पूर्वाह्न 11.00 बजे सम्मेलन हॉल, प्रशासनिक भवन, नोएडा विशेष आर्थिक क्षेत्र, नोएडा में आयोजित आयोजित नोएडा, ग्रेटर नोएडा एवं खुर्जा (उत्तर प्रदेश) में स्थित निजी विशेष आर्थिक क्षेत्रों की अनुमोदन समिति बैठक का कार्यवृत्त संलग्न है।

संलग्नक : उपरोक्त

भवदीय,


(राजेश कुमार)

उप विकास आयुक्त

NOIDA SPECIAL ECONOMIC ZONE

Minutes of meeting of the Approval Committee of Private SEZs located in Noida, Greater Noida & Khurja (Uttar Pradesh) held under the Chairmanship of Dr. L.B. Singhal, Development Commissioner, Noida SEZ at 11:00 AM on 03.08.2018 in the Conference Hall of NSEZ.

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

- (i) Shri S. S. Shukla, Joint Development Commissioner, NSEZ.
- (ii) Shri Rajesh Sharma, Asstt. Commissioner (Customs), Noida.
- (iii) Shri Nidhish Singhal, Asstt. Commissioner, CGST, Noida-II.
- (iv) Ms. Kokil Pandey, Asstt. Commissioner, CGST, Noida-I.
- (v) Shri Sachin Jain, Asstt. Commissioner, DIC, G.B. Nagar
- (vi) Shri R.L. Meena, Asstt. DGFT, New Delhi.
- (vii) Representative of SEZ Developers concerned, Special Invitee.

❖ Besides, during the meeting i) Shri Rajesh Kumar, DDC, ii) Md. Salik Parwaiz, 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:-

01. Ratification of Minutes of last meeting of the Approval Committee held on 06.07.2018:-

The Approval Committee was informed that no reference against the decisions of the Approval Committee held on 06/07/2018 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 06/07/2018 were ratified.

02. Proposal of M/s. Artha Infratech Private Limited., developer for approval of list of materials to carry on authorized operation in Electronic Hardware & Software including IT/ITES SEZ at Plot No. 21, Sector- Techzone-IV, Greater Noida.

It was brought to the notice of the Approval Committee that M/s. Artha Infratech Pvt. Ltd., developer of Electronics Hardware & Software including IT/ITES SEZ at Plot No. 21, Sector- Techzone-IV, Greater Noida, had submitted a proposal for approval of list of materials to carry on following default authorized operation in SEZ:-

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)
(i)	Recreational facilities such as indoor/ outdoor games, Gymnasium / Employee's restroom in processing area.	19	20.15



Mr. Rajiv Baghel, Sr. Manager & Md. Shahid Khan, Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials.

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

3. Proposal of M/s. Artha Infratech Private Limited., developer for approval of additional services to carry on authorized operation in Electronic Hardware & Software including IT/ITES SEZ at Plot No. 21, Sector- Techzone-IV, Greater Noida.

It was brought to the notice of the Approval Committee that M/s. Artha Infratech Pvt. Ltd., developer of Electronics Hardware & Software including IT/ITES SEZ at Plot No. 21, Sector- Techzone-IV, Greater Noida, had submitted a proposal for approval of following additional services, in addition to the list of 66 Nos. default services already issued:-

S. No.	Proposed Service	Justification for requirement of proposed service given by the developer
(i)	Real Estate Services	Developer has stated that they have to use services of Real Estate Intermediary for promotion of SEZ for attracting the customers.
(ii)	Hiring of Bus	Developer has stated that 'Rent a Cab Service' is covered in the default list of services, however the hiring of bus is not covered in it. If they hire a Bus instead of multiple cabs, it is more environment friendly.
(iii)	Payment to Ocean Freight	Developer has stated that "Transportation of goods by Road, Rail and Air" are covered under the default list, however transportation of goods by ship is not covered.

Mr. Rajiv Baghel, Sr. Manager & Md. Shahid Khan, Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed additional services. The representative of the developer informed that proposed additional services namely 'Hiring of Bus' required by the developer for hiring of bus for employees of units located in SEZ.

The Approval Committee clarified that hiring of bus for employees of units located in SEZ is not an authorized operation of SEZ Developer.

After due deliberations, the Approval Committee approved the following additional services subject to submission of Chartered Engineer Certificate in terms of Rule 12(2) of SEZ Rules, 2006:-

- (i) Real Estate Services –Exclusively for renting of space within the SEZ.
- (ii) Payment of Ocean Freight – Specifically related to the authorized operations to be carried out within SEZ.

04. Proposal of M/s. Trustone Wegmans Developers Pvt. Ltd., Co-developer for approval of list of materials to carry on authorized operation in IT/ITES SEZ of M/s. Artha Infratech Pvt. Ltd. at Plot No. 21, Sector- Techzone-IV, Greater Noida.



It was brought to the notice of the Approval Committee that M/s. Trustone Wegmans Developers Pvt. Ltd., Co-developer of Electronics Hardware & Software including IT/ITES SEZ of M/s. Artha Infratech Pvt. Ltd. at Plot No. 21, Sector-Techzone-IV, Greater Noida, had submitted two proposals for approval of list of materials to carry on following default authorized operations:-

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)
	Proposal-I		
(i)	Construction of all type of buildings in processing area as approved by the Unit Approval Committee.	22	813.03
(ii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.	04	288.58
(iii)	Landscaping and water bodies	08	3.50
(iv)	Fire protection system with sprinklers, fire and smoke detectors.	07	4.00
(v)	Access Control and Monitoring System.	24	65.60
		Total:	1174.71
	Proposal-II		
(i)	Fire protection system with sprinklers, fire and smoke detectors.	07	144.00
		Grand Total :	1318.71

Mr. Rajiv Baghel, Sr. Manager & Md. Shahid Khan, Manager appeared before the Approval Committee on behalf of the Co-developer and explained the requirement of proposed materials.

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

05. Proposal of M/s. Metlife Global Operations Support Center Pvt. Ltd., unit in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida.

It was brought to the notice of the Approval Committee that M/s. Metlife Global Operations Support Center Pvt. Ltd. had submitted a proposal for approval of following additional service, in addition to the list of 66 Nos. default services, to carry on authorized operations in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.):-

- i) Business Auxiliary Services.
- ii) Club or association services
- iii) Event Management Services
- iv) Foreign Exchange Broking Services
- v) Health & Fitness
- vi) Health Check-up & treatment Services
- vii) Insurance agent services
- viii) Life Insurance services
- ix) Management or Business Consultants Services
- x) Mandap keeper Services
- xi) Photography Services



- xii) Real estate agent's services
- xiii) Video production agency's services.

Ms. Neha Garg, Director & Mr. Sachin Raghav, Manager appeared before the Approval Committee on behalf of the unit and explained the requirement of proposed additional services.

The Approval Committee discussed the proposed additional services one-by-one and after due deliberations, approved the following additional services:-

- (i) Business Auxiliary Services – Exclusively for works related to authorized operations carried out within the SEZ.
- (ii) Foreign Exchange Broking Services – Specifically relating to the authorized operations carried out by the employees working in SEZ.
- (iii) Health & Fitness services – Exclusively within SEZ.
- (iv) Health Check-up & treatment services – Exclusively for employees of SEZ unit within the SEZ only.
- (v) Insurance agent services – Specifically for services rendered in respect of assets of the unit within SEZ.
- (vi) Management or Business Consultants Services - Specifically related to authorized operations carried out within the SEZ.
- (vii) Photography Services - Exclusively for business development activities carried out within the SEZ only.
- (viii) Real estate agent's services - Exclusively for renting of space within the SEZ.
- (ix) Video production agency's services - Exclusively for business development activities carried out within the SEZ only.

Rest of the proposed additional services viz. Club or Association Services, Event Management Services, Life Insurance Services and Mandap Keeper Services were not approved by the Approval Committee.

06. Proposal of M/s. Steria (India) Ltd., a unit in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida for approval of additional services.

It was brought to the notice of the Approval Committee that M/s. Steria (India) Ltd. had submitted a proposal for approval of following additional service, in addition to the list of 66 Nos. default services, to carry on authorized operations in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.):-

S. No.	Proposed Service	Justification for requirement of proposed additional service given by the unit
1.	Management or Business Consultants Services	Unit has stated that Steria (India) Ltd. procures services in relation to employees background checks, various liaison services including GST and SEZ compliances, professional / technical consultants etc. specifically for SEZ units. These services are procured in furtherance of business and hence required for authorized operations.



2.	Hotel / Guest House Rentals / Accommodation services	Unit has mentioned that stay in Hotels of employees for business purpose / relocations for short term. Hotel / Guest house rentals of client visit for SEZ projects.
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It was informed that the unit has proposed 'Hotel / Guest House Rentals / Accommodation services' as additional service whereas 'Accommodation Services' is already available in uniform list of 66 nos. default services.

Ms. Vandana Arun, Head- Legal & Mr. Charanpreet, Tax Department appeared before the Approval Committee on behalf of the unit and explained the requirement of proposed additional services. The representative of the unit informed that proposed 'Hotel / Guest House Rentals / Accommodation services' is required for hiring of Hotels / Guest House located outside the SEZ for employees & business clients.

After due deliberations, the Approval Committee approved the additional service namely "Management or Business Consultants Services - Specifically related to authorized operations carried out within the SEZ". The Approval Committee did not approve the service namely 'Hotel / Guest House Rentals / Accommodation services' as this is not authorized operation of the unit within the SEZ.

07. Proposal of M/s. Xavient Software Solutions India Pvt Ltd. (Unit-II) for inclusion of additional authorized operation in the LOA of the unit located in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.).

It was brought to the notice of the Approval Committee that M/s. Xavient Software Solutions India Pvt. Ltd. (Unit-II) has submitted proposal for inclusion of additional authorized operation in LOA dt.16.05.2018, as given below:-

Existing approved authorized operation / service activities	Proposed additional authorized operation / service activities
Software Development and IT/IT Enabled Services (including Technical Testing & Analysis Services).	Call Centre / BPO operations.

It was informed that in its proposal the unit had mentioned that addition of above service activities won't have any impact on the overall projections submitted along with the original application for LOA.

Mr. Ashish Jain, Director-Finance appeared before the Approval Committee on behalf of the unit and explained the proposal.

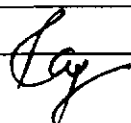
After due deliberations, the Approval Committee approved the proposal.



08. Proposal of M/s. Arshiya Logistics Services Limited (formerly Laxmipati Balaji Exim Trading Ltd.) for inclusion of additional item in the Annexure-I of LOA dated 08.08.2017 granted to setting up a unit in the Free Trade Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.).

It was brought to the notice of the Approval Committee that M/s. Arshiya Logistics Services Limited (formerly Laxmipati Balaji Exim Trading Ltd.) has submitted proposal for inclusion of following item in the Annexure-A of LOA dated 08.08.2017 of the unit located in the Free Trade and Warehousing Zone of M/s. Arshiya Northern FTWZ Ltd. at Village- Ibrahimpur, Junaidpur urf Maujpur, Khurja Distt- Bulandshahr (U.P.):-

S. No.	Item Description	Exim Code
1.	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS	3924(Free)
2.	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SACHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCOPOUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER	4202 (Free)
3.	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE	4819(Free)
4.	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXCISE BOOKS, BLOTING-PADS, BINDERS (LOOSELEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTER LEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD	4820(Free)
5.	MEN'S OR BOYS' SINGLETs AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES	6207(Free)
6.	WOMEN'S OR GIRLS' SINGLETs AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES	6208(Free)
7.	BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN	6302(Free)
8.	OTHER FOOTWEAR	6405(Free)
9.	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA	6911(Free)
10.	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON	7310(Free)



	OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	
11.	OTHER ARTICLES OF IRON OR STEEL	7326(Free)
12.	Filing, cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	83040000 (Free)
13.	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF HEADING 8508	8509(Free)
14.	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS	8711(Free)
15.	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF	9003(Free)
16.	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	9004(Free)
17.	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN THOSE OF HEADING 9101	9102(Free)
18.	OTHER CLOCKS	9105(Free)
19.	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED	9404(Free)
20.	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.	9503(Free) Subject to Policy Condition 2 of this Chapter
21.	VIDEO GAME CONSOLES AND MACHINES, ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT.	9504(Free)
22.	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES	9505(Free)
23.	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS	9506(Free)
24.	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES	9701(Free)
25.	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	8712 (free)
26.	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF	9401(free)
27.	TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS	852580 (free)

Mr. Ashish Mishra, Sr. G.M. & Mr. D.K. Taunk, DGM, appeared before the Approval Committee on behalf of the unit and explained the proposed items.

After due deliberations, the Approval Committee approved the above items proposed by the unit, subject to following terms & conditions:-



- (i). The scope of authorized operations of the unit will be strictly as per Rule 18(5) of SEZ Rules, 2006.
- (ii). No export / import of any items will be allowed, which comes under Prohibited/Restricted items/Negative list under Import policy given in ITC(HS) Classification or any other law and/or covered under SCOMET list as per DGFT Notifications / Public Notice / Instructions issued from time-to-time.
- (iii). Port restrictions as per DGFT Notifications / Public Notice / Instructions issued from time-to-time, shall be applicable.
- (iv). Anti-dumping duty, if any, shall be applicable.
- (v). Any sale in DTA shall be only in convertible foreign currency in terms of proviso to Rule 18(5) of SEZ Rules, 2006.

09. Proposal of M/s. Seaview Developers Pvt. Ltd., Developer for approval of list of materials to carry on authorized operations in IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida.

It was brought to the notice of Approval Committee that M/s. Seaview Developers Private Limited, Developer of IT/ITES SEZ at Plot No. 20 & 21, Sector-135, Noida (U.P) had submitted proposal for approval of list of materials to carry on following default authorized operation in their SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i)	Construction of all types of building in Processing area as approved by UAC.	22	18.50
(ii)	Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc.	04	346.54
(iii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains, and water channels of appropriate capacity.	02	18.21
(iv)	Fire protection system with sprinklers, fire and smoke detectors.	07	6.28
(v)	Air Conditioning of Processing area.	21	174.69
(vi)	Access Control and Monitoring System.	24	6.50
(vii)	Telecom and other communication facilities including internet connectivity.	05	15.00
(viii)	Parking including Multi-Level Car Parking (automated / manual)	18	174.59
		Total:	760.31

Mr. Jay Kumar, Head-SEZ Compliance, Mr. Amrik Singh, AGM & Mr. Ankur Bhardwaj, Building Manager 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.



10. Proposal of M/s. HCL Technologies Ltd., developer for approval of list of materials to carry on authorized operations in their IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida.

It was brought to the notice of the Approval Committee that M/s. HCL Technologies Ltd., Developer of IT/ITES SEZ at Plot No. 3A, 3B & 2C, Sector- 126, Noida (U.P) had submitted proposal for approval of list of materials to carry on following default authorized operations in their SEZ:-

S. No.	Name of Authorized Operation	S. No. at default list of Auth. Opr. as per Inst. No. 50 & 54	Estimated Cost (Rupees in lakhs)
(i)	Construction of all types of building in Processing area as approved by UAC	22	4111.84
(ii)	Fire protection system with sprinklers, fire and smoke detectors.	07	163.13
(iii)	Power (including power backup facilities) for captive use only.	23	23.90
(iv)	Air Conditioning of Processing area.	21	421.00
(v)	Access Control and Monitoring System.	24	280.82
(vi)	Telecom and other communication facilities including internet connectivity.	05	50.98
		Total:	5051.67

Mr. Rohit Aneja, Director- Project, Mr. D.K. Sharma, General Manager & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed items.

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

11. Proposal of M/s. Oxygen Business Parks Pvt. Ltd., developer for approval of list of materials to carry on authorized operation in IT/ITES SEZ at Plot No. 7, Sector-144, Noida.

It was brought to the notice of the Approval Committee that M/s. Oxygen Business Park Pvt. Ltd., Developer of IT/ITES SEZ at Plot No. 7, Sector-144, Noida (U.P) had submitted a proposal for approval of a list of materials to carry on following default authorized operations in SEZ:-

S. No.	Authorized Operation	Sl. No. at default list of materials as per Inst. No. 50 & 54	Estimated Cost (Rs in Lakhs)
(i)	Construction of all types of building in processing area as approved by the Unit Approval Committee.	22	2548.05
(ii)	Fire protection system with sprinklers, fire and smoke detectors.	07	318.07
(iii)	Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity.	02	241.06
(iv)	Electrical, Gas and Petroleum Natural Gas	04	890.13

Signature

	Distribution Network including necessary sub-stations of appropriate capacity, pipeline network etc.		
(v)	Power (including power backup facilities) for captive use only.	23	240.00
(vi)	Access Control and Monitoring System.	24	355.96
(vii)	Air Conditioning of processing area	21	557.28
(viii)	Telecom and other communication facilities including internet connectivity.	05	327.89
		Total :	5478.45

Mr. L.D. Sharma, Assistant Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials.

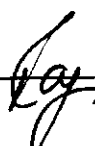
After due deliberations, the Committee approved the proposed list of materials.

12. Proposal of M/s. exl Service.com (India) Private Limited for setting up of its 3rd unit in the IT/ITES SEZ of M/s. Oxygen Business Park Pvt. Ltd. at Plot No. 07, Sector-144, Noida (U.P.).

It was brought to the notice of the Approval Committee M/s. exl Service.com (India) Pvt. Ltd. has submitted a proposal for setting up its 3rd unit over an area of 36178 Sqft. on the 12th floor, Tower-3 in the IT/ITES SEZ of M/s. Oxygen Business Park Pvt. Ltd. at Village Gwal Pahari, Gurgaon (Haryana) to undertake service activities namely 'Computer Software Service including Information Enabled Services such as back office operations, call centres, data processing, engineering & design, information system services, insurance claim processing, legal data bases, payroll, revenue accounting, support centres & web-site services, offshore banking services, professional services (excluding legal services and accounting), other business services, financial services, other human health & utilities services' with projected exports of Rs.14556 lakhs and the cumulative NFE of Rs.13022 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.1170 lakhs towards imported capital goods; Rs.500.80 lakhs towards Indigenous capital goods and other cost of project shall be met from Own funds - Capital and Internal accruals. It was informed that the SEZ developer has given provisional offer for allotment of proposed space to the applicant.

It was further informed that 'Occupancy Certificate' in respect of Tower-3 has not been obtained by the SEZ developer.

Further, it was informed that following documents / information required to be submitted which has been communicated to the applicant:-



- (i) Variation in residential address of Mr. Deepak Vig in his passport vis-à-vis details mentioned in Para IV of Form-F has been found.
- (ii) Details of existing SEZ units required to be given. Applicant has given details of existing 100%EOUs & STPI units.
- (iii) Income Tax details in prescribed format required to be submitted.

Mr. Raman Bhasin, Sr. AVP, Mr. Ravinder, Sr. Manager & Mr. Sunil Sahni, Asstt. Manager appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. The representative of the unit informed that the SEZ Developer has informed that Fire NOC in respect of Tower-3 has been received by them and 'Occupancy Certificate' in respect of Tower-3 is expected to be received within 1-2 month. The representative of the unit stated that if the Approval Committee approves the instant proposal of new unit, they need to do the fit out / interior works in the new premises allotted at Tower-3, which is the process of 2-3 months. The representative of the applicant unit requested to allow fit out / interior activity at new premises at Tower-3 prior to receipt of Occupancy Certificate by the Developer. The representative of the unit assured that they will take physical possession and commence operation from Tower 3, only after receipt of Occupancy Certificate.

After due deliberations, the Approval Committee approved the proposal, subject to submission of pending documents. Further, the Approval Committee also decided to allow the unit to undertake fit out / interior works in the premises at 12th floor, Tower-3 after execution of Bond-cum-Legal Undertaking, subject to the condition that the unit will commence operation only after receipt of Occupancy Certificate in respect of Tower 3. The Approval Committee also directed that the unit & SEZ Developer will take care of requisite compliances of the State building bye-laws while carrying out fit-out/interior work in Tower-3.

13. Proposal of M/s. Onmobile Global Ltd. a unit in the IT/ITES SEZ of M/s. Seaview Developers Pvt. Ltd. at Plot No. 20 & 21, Sector-135, Noida (U.P.) for monitoring of performance and Renewal of LOA.

It was informed that while considering the proposal in respect of M/s. Onmobile Global Ltd. for monitoring the performance and exit of unit from SEZ scheme, the Approval Committee in its meeting held on 01.06.2018 had deferred the matter and directed that matter may be examined on file. Approval Committee further directed that a Personal Hearing may be granted to the unit before Joint Development Commissioner, NSEZ. The Approval Committee also directed that necessary documents may be provided to the Specified Officer to examine the case properly. The Approval Committee also directed to send the discrepancies to the unit for its compliance expeditiously. It was informed that as directed by the Approval Committee, unit as well as Specified Officer were written vide this office letter dt.06.07.2018.



It was informed that In reply, the unit vide its letter dt.18.07.2018 had submitted the following documents:

Query	Reply by the unit.
i) No dues Certificate for local taxes i.e. from CST/VAT from the Deptt. Concerned.	Unit has again mentioned that the Bank Guarantee has been released. Copy of the same is enclosed However, No Dues Certificate has not been given.
ii) Annual Performance Report for year 2012-13 in respect of its Bangalore unit.	APR for the year 2012-13 of Bangalore unit has been given.
iii) Date of Commencement of Production (DCP) intimated by the unit & taken on records is 03.10.2011. Unit had been requested to submit copy of its first invoice which the unit has submitted and invoice date is 27.04.2012 wherein description of services exported is mentioned as "SW Royalties/Royalties". LOA had been granted for "Telecom Value Added services". In this regard, unit had been requested to clarify regarding substantial gap between date of DCP and first invoice and description of services export vide first invoice vis-à-vis authorized operations allowed under LOA dt.28.04.2011. However, no reply has been received on these observations. Please clarify.	NSEZ unit has commenced its operations with effect from October, 03.2011 and the same has been intimated to the Development Commissioner's office. However, the software that is required by the unit was received only in January, 2012 from another SEZ unit of the company in Bangalore under IUT scheme, which is the reason for the time gap in raising of the first invoice by the unit. NSEZ unit was engaged in the business of providing services using its video-telephony software application. The said software enables two-way video-telephony calls on a mobile handset equipped with 3G connectivity. Its customers are telecom operators/ mobile handset manufacturers who avail the software application and services of the unit for the video product related telecom services offered by them to their customers. Accordingly, the first invoice raised by the unit has a description of 'Software Royalties'.
iv) As per records you had commenced production w.e.f. 03.10.2011 and accordingly your LOA was valid upto 02.10.2016. Status of filing of Softex for the period 03.10.2011 to 02.10.2016 may be provided with documentary evidence.	Unit has reiterated that all softex forms pertaining to the period when SEZ unit was in operation were filed in this office vide their letter dt.14.04.2016. A copy of the acknowledgment of the same has been enclosed along with copies of the softex Forms and the letter from RBI condoning the delay in filing of the Softex Forms.

It was further informed that as directed by the Approval Committee, vide this office letter dt.06.07.2018, copies of necessary documents had been forwarded to the Specified Officer for necessary examination specifically in r/o point No.6 (iv) of Agenda of UAC dt.01.06.2018.

Further, it was informed that as per directions of the UAC given in its meeting held on 01.06.2018, a PH was granted to the unit before Joint Development Commissioner, NSEZ on 19.07.2018 where DC (Customs) and DDC (RK) were also present. From unit side Mr. Kunal Nadhwa (from PWC) and Mr. Sasi Kiran N, Director (Taxation) attended the PH. The gist of the discussion during PH is as under:



i) "The unit imported software CDs duty free, in 2010 for its unit in Bangalore SEZ as Capital goods. As these software were required for rendering service from SEZ unit in Noida they transferred these software CDs to Noida SEZ in 2012 as inter-unit transfer of capital goods. In 2013 it was decided by unit to transfer it back to its Bangalore unit. The request was rejected by the Specified officer as the value of the proposed transfer of goods accounted for almost 99% of the total procured goods by the unit and thus was not found permissible under Rule 38 of SEZ Rules. UAC considered this issue in its meeting held on 16.10.2014 and the Committee advised the unit to apply & obtain exit from SEZ scheme. The unit vide there letter dated 08.01.2016 applied for exit and subsequently submitted various NOCs/documents. NOC from NSEZ Customs and some other documents are still awaited which have been again communicated to the unit vide letter dated 06.07.2018.

ii) The unit requested that they may be allowed duty free transfer of the software back to its Bangalore SEZ unit from where originally it was transferred to its SEZ unit in the SEZ of Seaview Developer.

iii) DC(customs) informed that after exit from SEZ scheme the capital goods has to be cleared in DTA on payment of applicable taxes and it cannot be transferred back to its SEZ unit in Bangalore. DC (customs) also clarified that the depreciation in value of capital goods as per govt. norms in this regard would be available."

Further, it was informed that meanwhile a letter dt.24.07.2018 had been received from the unit vide which the unit had requested for renewal of its LOA for few months for the purpose of completing exit formalities. It was informed that LOA of the unit was valid upto 02.10.2016 and thereafter no extension had been requested/ given. Further, it was informed that following documents are still awaited from the unit to consider exit:

- i.) No Dues Certificate from Specified Officer.
- ii.) Duly notarized undertaking for exit on Rs.100 stamp paper in prescribed format.
- iii.) No dues Certificate for local taxes i.e. from CST/VAT from the Deptt. Concerned.

It was further informed that as per report received from CA firm, NSEZ, unit has earned Negative NFE of Rs.608.78 Lakhs cumulatively from 2011-12 to 2016-17:-

(Rs. In lakhs)

Year	FOB Value of exports	NFE earned during the year	DTA Sales	Pending Foreign Exchange
2011-12	0	-158.42	0	0
2012-13	341.74	183.32	0	0
2013-14	0	-158.42	0	0
2014-15	0	-158.42	0	0
2015-16	0	-158.42	0	0
2016-17	0	-158.42	0	0
Total:	341.74	-608.78	0	0

Mr. Sasi Kiran N, Director (Taxation) appeared before the Approval Committee on behalf of the unit. He requested to grant three month time to complete the exist formalities and requested to grant extension in LOA for next three months.

The Approval Committee observed that the unit has earned Negative NFE of Rs.608.78 Lakhs cumulatively from 2011-12 to 2016-17. The Approval Committee clarified that if the negative performance continues till the 5th year, Development Commissioner shall initiate penal action as provided under Rule 25 of SEZ Rules, 2006.

The Approval Committee informed to the representative of the unit that as per section 11(4) of the Foreign Trade (Development & Regulation) Act, 1992 there is a penalty provision to settle the cases where a person admits any contravention.

The representatives of the unit consented to settle the case as per section 11(4) of the FT(D&R) Act, 1992, for negative NFE earnings by the unit.

After due deliberations, the Development Commissioner, in consultation with other members of the Approval Committee, imposed a penalty of Rs.6,08,780/- (i.e. @1% of negative NFE earnings Rs.608.78 lakhs by the unit) in terms of section 11(4) of Foreign Trade (Development & Regulation) Act, 1992, as amended.

Besides, after due deliberations, the Approval Committee granted LOA extension to the unit upto 31.10.2018 to complete the exit formalities.

14. Proposal in respect of M/s. Helios Photo Voltaic Ltd., a unit in Non-Conventional Energy sector specific SEZ of M/s. Moser Baer India Ltd. at 66B, Udyog Vihar, Greater Noida (U.P.) for Monitoring of performance.

It was brought to the notice of the Approval Committee that the Board of Approval in its meeting held on 18.09.2017 had approved the request of the unit for extension of 2nd block of five years effective from 17.05.2012 for one year beyond 16.05.2017 i.e. up to 16.05.2018. It was further informed that on request of the unit, temporary extension in LOA validity for up to 16.08.2018, has also been granted to the unit vide this office letter dated 16.05.2018.

It was informed that the unit vide its letter dated 01.05.2018 had informed that in spite of massive dumping of solar product in India and turmoil in the solar sector, they managed positive NFE in FY 2016-17 as well as 2017-18 when they look at the NFE figures net of depreciation / amortization. However when the amortized value of imported capital goods taken into account, NFE is positive in FY 2016-17 but negative in FY 2017-18. The NFE details mentioned by the unit are as under:-

