



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)

दिनांक : 11/10/2019

फा०सं०.10/20/2007-सेज /

सेवा में,

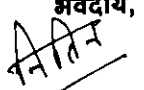
1. निदेशक, वाणिज्य विभाग, वाणिज्य एवं उद्योग मंत्रालय, भारत सरकार, उद्योग भवन, नई दिल्ली- 110001।
2. अतिरिक्त महानिदेशक विदेश व्यापार, वाणिज्य एवं उद्योग मंत्रालय, 'ए' विंग, इंद्रप्रस्थ भवन, आई पी एस्टेट, नई दिल्ली - 110002।
3. आयुक्त, सीमा शुल्क, नॉएडा सीमा शुल्क आयुक्तालय, इनलैंड कंटेनर डिपो, तिलपता, दादरी, गौतम बुध नगर, उत्तर प्रदेश - 201306.
4. प्रधान आयुक्त, आयकर, प्लॉट सं- ए-2 डी, आयकर भवन, सेक्टर 24, नोएडा।
5. उपसचिव आई एफ - 1, बैंकिंग प्रभाग, आर्थिक मामलों का विभाग, वित्त मंत्रालय, भारत सरकार, तृतीय तल, जीवन दीप बिल्डिंग संसद मार्ग, नई दिल्ली।
6. मुख्य कार्यकारी अधिकारी, न्यू ओखला औद्योगिक विकास प्राधिकरण, मुख्य प्रशासनिक भवन, सेक्टर - 6, नोएडा (उत्तर प्रदेश)।
7. मुख्य कार्यकारी अधिकारी, ग्रेटर नोएडा औद्योगिक विकास प्राधिकरण, प्लॉट नं 01, नॉलेज पार्क -4, ग्रेटर नोएडा, गौतम बुद्ध नगर, (उत्तर प्रदेश)।
8. महाप्रबंधक, जिला उद्योग केंद्र, कलेक्ट्रेट के पास, सूरजपुर, ग्रेटर नोएडा (उत्तर प्रदेश)।
9. उपाध्यक्ष, बुलन्दशहर खुर्जा विकास प्राधिकरण, ओल्ड जी टी रोड, श्री आनंद वाटिका कॉलोनी, खुर्जा- 203131
10. संबंधित विशेष आर्थिक क्षेत्र विकासकर्ता।

विषय: दिनांक 03/10/2019 को पूर्वाह्न 11.00 बजे 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 03/10/2019 को पूर्वाह्न 11.00 बजे 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,

(नितिन गुप्ता)
उप विकास आयुक्त

प्रतिलिपि:-

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

नोएडा विशेष आर्थिक क्षेत्र

नोएडा, ग्रेटर नोएडा और खुर्जा में स्थित निजी विशेष आर्थिक क्षेत्रों के संबंध में अनुमोदन समिति की दिनांक 03.10.2019 को पूर्वाह्न 11:00 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:-

- (i) Shri S. S. Shukla, Joint Development Commissioner, NSEZ.
- (ii) Shri Rajesh Sharma, Asstt. Commissioner (Customs), Noida.
- (iii) Shri Aman Singh Lohan, Asstt. DGFT, CLA, New Delhi.
- (iv) Ms. Sandhya Maurya, Income Tax Officer, Noida
- (v) Representative of SEZ Developers concerned, Special Invitee.

❖ Besides, during the meeting i) Md. Salik Parwaiz, Specified Officer, ii) Shri Ravi Kumar Srivastava, DDC, 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 05.09.2019 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 05.09.2019 was received from any of the members of the Approval Committee or Trade and therefore, Minutes of the Meeting held on 05.09.2019 were ratified.

2. मै० हेक्सावेयर टेक्नोलॉजीज लिमिटेड का मै० सीव्यू डेवलपर्स प्राइवेट लिमिटेड की प्लॉट सं० 20 एवं 21, सेक्टर-135, नोएडा (उत्तर प्रदेश) में स्थित आईटी/ आईटीईएस विशेष आर्थिक क्षेत्र में इकाई स्थापना हेतु आवेदन।

2.1. It was brought to the notice of the Approval Committee that M/s. Hexaware Technologies Ltd. has submitted a proposal for setting up of unit over an area of 222844 Sqft. at 1st floor of Building No.7 in the IT/ITES SEZ of M/s. Seaview Developers Private Limited at Plot No. 20 & 21, Sector-135, Noida (Uttar Pradesh) to undertake service activities i.e. 'IT/ITES- Computer Software Services including Information enabled services such as Application Transformation management, Application support & maintenance, Business intelligence & Analytics, Business Process Services, Digital Assurance, Digital Customer, Enterprise Solutions, Infrastructure management services' with projected exports of Rs.1196.13 lakhs and cumulative NFE of Rs.1121.13 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.76 lakhs towards imported capital goods; Rs.507.69 lakhs towards indigenous capital goods and the cost of project shall be met from existing reserves & surplus and from internal accruals. It was further informed that

applicant has submitted copy of provisional offer of space for allotment of proposed space issued by M/s. Seaview Developers Private Limited, SEZ Developer vide letter dated 12.08.2019.

2.2. It was informed that following documents / information required to be submitted which had been communicated to the applicant:-

- (i) Applicant has proposed imported capital goods of Rs. 76.00 lakhs in Para VI, whereas total foreign exchange outgo of Rs.75 lakhs has been proposed in Para XI of online Form-F. This need to be corrected.
- (ii) List of imported capital goods of Rs.76 lakhs required to be submitted.
- (iii) Application submission date has been left blank in Affidavit submitted by the applicant.
- (iv) Duly signed profitability statement required to be submitted. Applicant has attached Excel sheet with its email.
- (v) Current Shareholding pattern of the company, duly certified by Chartered Accountant required to be submitted.
- (vi) Revised Board Resolution indicating correct name of SEZ required to be submitted.
- (vii) Residential address proof of directors namely Mr. Jimmy Lachmandas Mahtani, Mr. R. Srikrishna, Mr. Kosmas Kalluarekos & Mr. P. R. Chandrasekar required to be submitted, as passport of these directors do not contain residential address. Copy of PAN Card of Mr. Kosmas Kalluarekos also required to be submitted.

2.3. Shri Akshay Bochia, Sr. Vice President, and Mr. Rahul V. Gaikwad, AGM-Admin of M/s. Hexaware Technologies Ltd. appeared before the Approval Committee on behalf of the applicant unit and explained the proposal. The representatives informed to the Approval Committee that Hexaware Technologies Ltd. is having export units in Chennai, Mumbai & Pune. Group turnover is USD 690 Million with DTA operations. They further informed that there will be a fresh investment in the proposed SEZ unit in Noida and they will continue with exports from DTA unit. The representatives assured to submit required documents, at the earliest.

2.4. After due deliberations, the Approval Committee approved the proposal, subject to submission of requisite documents / information.

3. **मै० एनआईआईटी टेक्नोलॉजीज लिमिटेड का मै० एनआईआईटी टेक्नोलॉजीज लि०, विकासकर्ता के प्लॉट सं० TZ-2 & 2A, सेक्टर-टेकज़ोन, ग्रेटर नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में चौथी इकाई की स्थापना हेतु आवेदन।**

3.1. It was brought to the notice of the Approval Committee that M/s. NIIT Technologies Limited has submitted a proposal for setting up its 4th unit over an area of 7271.18 Sqmt. on part of 6th floor (1101.53 Sqmt.), 7th floor (3204.43 Sqmt.) & 8th floor (2965.22 Sqmt.) of SDB-II Building in the IT/ITES SEZ of M/s. NIIT Technologies Limited at Plot No. TZ-2 & 2A, Sector-Techzone, Greater Noida (Uttar Pradesh) to undertake service activities i.e. *IT/ITES namely Computer Software Services, Including*

Information Enabled Services Such As Back-Office Operations, Call Centres, Content Development Or Animation, Data Processing, Engineering and Design, Graphic Information System Services, Human Resources Services, Insurance Claim Processing, Legal Data Bases, Medical Transcription, Payroll, Remote Maintenance, Revenue Accounting, Support Centres and Web-Site Services, Off-Shore Banking Services, Professional Services' with projected exports of Rs.163901.65 lakhs and cumulative NFE of Rs.128375.09 lakhs over a period of five years. It was also informed that the applicant has proposed investment of Rs.1130 lakhs towards imported capital goods; Rs.3020 lakhs towards indigenous capital goods and other cost of project shall be met from Business Accruals. It was further informed that applicant has submitted copy of provisional offer of space for allotment of proposed space issued by M/s. NIIT Technologies Limited, SEZ Developer vide letter dated 16.09.2019.

3.2. It was informed that following documents / information required to be submitted which had been communicated to the applicant:-

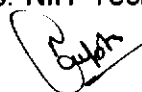
- (i) Copies of residential address proof of directors namely Mr. Basab Pradhan, Mr. Patric John Cardes, Mr. Kenneth Tuck Kuen Cheong & Ms. Holly Jane Morris required to be submitted as passports of these directors do not contain residential address. Copies of PAN Card of these directors also required to be given.
- (ii) Complete copy of passport of directors namely Mr. Hari Gopalkrishnan & Mr. Kriti Ram Hariharan required to be submitted.
- (iii) Copies of Form 32/DIR-11/12 for appointment of present directors required to be submitted.

3.3. Shri Devendra Gupta, Sr. Vice President, Shri Lalit Kumar Sharma, Company Secretary and Shri Rahul Sood, Sr. Vice President of M/s. NIIT Technologies Limited appeared before the Approval Committee and explained the proposal. On being enquired they informed that their total annual export from existing 3 SEZ units is Rs. 1600 Crore. The representatives informed to the Approval Committee that there will be a fresh investment in the proposed 4th unit in this SEZ. The representatives assured to submit required documents, at the earliest.

3.4. After due deliberations, the Approval Committee approved the proposal , subject to submission of requisite documents / information.

4. मै० एनआईआईटी टेक्नोलॉजीज लिमिटेड (इकाई-I, II & III) का मै० एनआईआईटी टेक्नोलॉजीज लि०, विकासकर्ता के प्लॉट सं० TZ-2 & 2A, सेक्टर-टेकज़ोन, ग्रेटर नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाइयों के सन्दर्भ में कंपनी के शेयर होल्डिंग पैटर्न में बदलाव का प्रस्ताव।

4.1. It was brought to the notice of the Approval Committee that M/s. NIIT Technologies Limited have 03 (three) existing units in the IT/ITES SEZ of M/s. NIIT Technologies Ltd. at Plot No. TZ 02 &



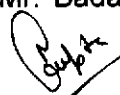
2A, Sector-Techzone, Greater Noida (Uttar Pradesh) and all three units have submitted proposal for approval of change in shareholding pattern of the company, as given below:-

| Previous Shareholding pattern as approved by UAC held on 03.05.2019 | | | Revised Shareholding Pattern after transfer of shares as on 30.08.2019 | | |
|---|--------------------|----------------|--|--------------------|----------------|
| Name of shareholder | No. of shares hold | % share | Name of shareholder | No. of shares hold | % share |
| Individuals, Corporates & others | 7403480 | 11.983% | Individuals, Corporates & others | 5131943 | 8.222% |
| FII & FPI | 25350922 | 41.032% | FII & FPI | 10046984 | 16.096% |
| Financial Institutions & Mutual Funds | 9501938 | 15.379% | Financial Institutions & Mutual Funds | 3098548 | 4.964% |
| OCB & NRI | 679416 | 1.099% | OCB & NRI | 420054 | 0.673% |
| HULST BV, Netherland | 18848118 | 30.507% | HULST BV, Netherland | 43720385 | 70.045% |
| Total: | 61783874 | 100.00% | Total: | 62417914 | 100.00% |

4.2. It was informed that while considering of proposal for earlier changes in shareholding pattern of the company during the meeting the Approval Committee held on 03.05.2019, the units had also informed that as agreed between NIIT and Acquirer i.e. Hulst B.V., post transfer of promoters stake to the tune of 30.507% to the acquirer as proposed above, the Acquirer will also participate in Open Offer to Public Shareholders of the company to acquire upto 16229173 equity shares, representing 26% of the Total Equity Share Capital of the Company depending upon the public response in due course, resulting into the total shareholding upto 56.507% of the Share capital of the company. Therefore, a separate application for change in shareholding shall be submitted post open offer transaction completion.

4.3. Further, it was informed that following documents / clarification required:-

- (i) Clarification on increase of total numbers of shares of the company from 61783874 Nos. to 62417914 Nos.
- (ii) While submission of earlier changes in shareholding pattern the developer had intimated that the Acquirer, M/s. HULST BV will also participate in Open Offer to Public Shareholders of the company to acquire upto 16229173 equity shares, representing 26% of the Total Equity Share Capital of the Company depending upon the public response in due course, resulting into the total shareholding upto 56.507% of the Share capital of the company. However, it may be seen that shareholding of M/s. HULST BV has been increased from 30.507 % to 70.045 %. Hence, a clarification in this regard along with supporting documents required to be submitted.
- (iii) Copies of PAN Card of Mr. Badab Pradhan, Mr. Patrick John Cordes & Mr. Cheong Tuck Kuen Kenneth.
- (iv) Copies of residential address proof of Mr. Badab Pradhan, Mr. Patrick John Cordes & Mr. Cheong Tuck Kuen Kenneth as passport of these directors do not contain residential address. Besides, complete copy of passport of Mr. Badab Pradhan also required to be submitted.



4.4. 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"*.

4.5. 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.*

4.6. 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.

4.7. Shri Devendra Gupta, Sr. Vice President, Shri Lalit Kumar Sharma, Company Secretary and Shri Rahul Sood, Sr. Vice President of M/s. NIIT Technologies Limited appeared before the Approval

Committee and explained the changes in shareholding pattern of the company. They informed that Shri Rajendra Singh Pawar (as Trustee) has left the company.

4.8. After due deliberations, the Approval Committee approved the changes in shareholding pattern in respect of aforesaid three SEZ units of M/s. NIIT Technologies Ltd. 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 and further subject to submission of required documents.

5. **मै० एनआईआईटी टेक्नोलॉजीज लिमिटेड (इकाई-2) का मै० एनआईआईटी टेक्नोलॉजीज लि०, विकासकर्ता के प्लॉट सं० TZ-2 & 2A, सेक्टर-टेकज़ोन, ग्रेटर नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के क्षेत्र में बढ़ोतरी का प्रस्ताव।**

5.1. It was brought to the notice of Approval Committee that M/s. NIIT Technologies Ltd. (Unit-II) had applied for expansion of area of the unit located in the IT/ITES SEZ of M/s. NIIT Technologies Ltd. at Plot No. TZ 02 & 2A, Sector-Techzone, Greater Noida (U.P.). It was informed to the Committee that presently unit has been operating over an area of 11579.88 Sqmt. at Ground floor (Wing A & Wing B) of SDB, Part of 1st floor (Wing B) of SDB, 2nd floor (Part area of Wing B) of SDB, 3rd floor of SDB-II, Part area of 4th floor of SDB-II, Part area of 5th floor in SDB-II and part area of 1st floor of Café Building in SEZ. It was informed that the unit has requested for addition of **1007.80 Sqmt. at Part area of 6th floor, SDB-II** of SEZ. It was informed that the SEZ developer vide letter dated 18.09.2019 has given provisional offer for allotment of proposed additional space to the unit. It was informed that unit has mentioned that this area is required for support to existing business of SEZ Unit-II therefore there is no additional imported / indigenous capital goods requirement for the proposed expansion. Further, export / NFE projections already approved will remain unchanged.

5.2. Shri Devendra Gupta, Sr. Vice President, Shri Lalit Kumar Sharma, Company Secretary and Shri Rahul Sood, Sr. Vice President of M/s. NIIT Technologies Limited appeared before the Approval Committee and explained the proposal.

5.3. After due deliberations, the Approval Committee approved the proposal.

6. **मै० एनआईआईटी टेक्नोलॉजीज लि०, विकासकर्ता का प्लॉट नंबर TZ-2 & 2A, सेक्टर-टेकज़ोन, ग्रेटर नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव।**

6.1. It was informed that the Approval Committee in its meeting held on 05.09.2019 had deferred the proposal of M/s. NIIT Technologies Limited, Developer for approval of list of materials to carry on following default authorized operations in their IT/ITES SEZ at Plot No. TZ-2 & 2A, Sector-Techzone, Greater Noida (U.P) till receipt of explanation from the Chartered Engineering, Shri S.P. Chauhan:-

| S. No. | Name of Authorized Operations | Sl.No at default Auth. Opr. as per Inst. No.50 & 54 | Estimated Cost (Rs. in lakhs) |
|--------|---|---|-------------------------------|
| (i). | Telecom and other communication facilities including internet connectivity. | 05 | 48.96 |
| (ii). | Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc. | 04 | 5.00 |
| | | Total: | 53.96 |

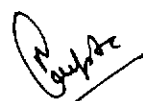
6.2. It was further informed that with reference to this office letter dated 19.07.2019, Shri S.P. Chauhan, Chartered Engineer vide its letter dated 06.09.2019 had submitted his explanation accepting that he had certainly done a mistake and inadvertently overlooked the cost of '500 Ltr. Tarpin Oil/Thinner/Sprit' which is Rs.50 thousand. It was further informed that Chartered Engineer had further mentioned that he is extremely sorry and depressed from this unintentional mistake for which he apologize and assured that this never happens again.

6.3. Further, it was informed that the developer vide its letter dated 20.09.2019 had submitted another proposal for approval of list of materials to carry on following authorized operations in the processing area of SEZ, duly certified by different Chartered Engineer, Mr. Aayushman Chauhan:-

| S. No. | Authorized Operation | Sl. No. at default list of materials as per Inst. No. 50 & 54 | Estimated Cost (Rs in Lakhs) |
|--------|---|---|------------------------------|
| (i) | Fire protection system with sprinklers, fire and smoke detectors. | 07 | 12.12 |
| (ii) | Electrical, Gas and Petroleum Natural Gas Distribution Network including necessary substations of appropriate capacity, pipeline network etc. | 04 | 27.30 |
| (iii) | Air Conditioning of Processing area. | 21 | 5.69 |
| (iv) | Telecom and other communication facilities including internet connectivity. | 05 | 84.40 |
| (v) | Construction of all types of building in processing area as approved by Unit Approval Committee. | 22 | 393.95 |
| | | Total: | 523.46 |

6.4. Shri Devendra Gupta, Sr. Vice President, Shri Lalit Kumar Sharma, Company Secretary and Shri Rahul Sood, Sr. Vice President of M/s. NIIT Technologies Limited appeared before the Approval Committee and explained the requirement of proposed materials. The representatives of the developer apologized and gave assurance for due diligence from their end while submission of proposal in future.

6.5. After due deliberations, the Approval Committee approved the aforesaid both the proposals of list of materials.



7. मै० प्रुडेंसिया मैनेजमेंट एंड टेक्नोलॉजी कंसल्टिंग एलएलपी का मै० आर्था इंफ्राटेक प्रा० लि० के प्लॉट सं० 21 सेक्टर-टेकज़ोन-4, ग्रेटर नोएडा (उत्तर प्रदेश) में स्थित आईटी /आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के अनुमोदन पत्र के अधिकृत ऑपरेशन में संसोधन का प्रस्ताव।

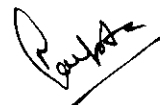
7.1. It was brought to the notice of the Approval Committee that M/s. Prudentia Management and Technology Consulting LLP had submitted proposal for inclusion of following additional authorized operations in the LOA dt.30.09.2019 of its unit located in the IT/ITES SEZ of M/s. Artha Infratech Pvt. Ltd. at Plot No. 21, Sector-Techzone-IV, Greater Noida (Uttar Pradesh):-

| Existing approved authorized operation / service activities | Proposed additional authorized operation / service activities |
|--|---|
| IT & ITES Services – Research and development Services, Computer Software Services, Data Processing. | Computer Software Services including Information enabled services namely back office operations, call centers, data processing , engineering and design, information system services, insurance claim processing, legal data base, payroll, revenue accounting, support centers, resource process outsourcing (RPO) services, professional services and other business services and website services. |

7.2. It was informed that following discrepancies had been observed:-

- (i) "Computer Software Services" & "data processing" are already mentioned as approved authorized operations in LOA of the unit.
- (ii) Though, proposed services activities are covered under Rule 76 of SEZ Rules, 2006. However, as per LLP Agreement dated 21.04.2012 of the firm, the principal activity of the LLP are "(a). *Management and technology consultants, strategic planning, business promotion, market research in India or elsewhere in the world, (b). Software development, IT Solutions, software and IT Products development, IT & software services, web development, web hosting, information technology enabled services in India or elsewhere in the world*".
- (iii) Copy of Registered lease deed in respect of premises in possession of the unit not submitted.

7.3. Shri Pushendra Kumar, Partner and Shri Manish Kumar, Admin appeared before the Approval Committee on behalf of the unit and explained the proposal. The representatives informed that M/s. Prudentia Management and Technology Consulting LLP is providing services to drug companies in USA, hence they need to include proposed elaborated version of service activities provided by the unit in LOA. They mentioned that they are basically developing software for making drug safer. They further informed that for this purpose they have executed amended LLP Agreement including the proposed service as principal activity of the firm. They also assured to provide copy of amended LLP Agreement along with copy of registered lease deed.



7.4. After due deliberations, the Approval Committee approved the proposal, subject to submission of copy of amended LLP Agreement and copy of registered lease deed.

8. **मै० क्वालकॉम इंडिया प्राइवेट लिमिटेड का मै० सीव्यू डेवलपर्स प्रा० लि० के प्लॉट संख्या -20 एवं 21 ,सेक्टर- 135, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई में कैफेटेरिया स्थापित करने का प्रस्ताव।**

8.1. It was brought to the notice of the Approval Committee that M/s. Qualcomm India Pvt. Ltd. had submitted proposal to setup & operate 'Cafeteria' in the premises of its unit located in the IT/ITES SEZ of M/s Seaview Developers Pvt. Ltd., Plot No.20 & 21, sector-135, Noida (U.P) for exclusive use by the employees of its SEZ unit. It was informed that the unit is currently operating over an area of 58881 Sqft. at 12th and 13th Floor Building No.6 and 41688 Sqft. at 12th and 13th Floor Building No.7 and the proposed area for Cafeteria is 2628 Sqft. at 12th floor. However, name of building not mentioned in proposal. Further, it was informed that SEZ Developer has given NOC dt.12.09.2019 to the unit to setup Cafeteria in Unit's premises at 3000 Sqft. at 12th floor, Building No.6 and 600 Sqft. at 13th floor, Building No.7.

8.2. 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"*.

8.3. 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.*

8.4. Shri Ganesh S, Sr. Manager of M/s. Qualcomm India Pvt. Ltd. appeared before the Approval Committee and explained the proposal. He informed that around 350 persons will be working. He informed that a Cafeteria is proposed to be setup at 12th floor, Building No.6 and no cooking activities will be undertaken there. Only pre-cooked food / snacks will be served. He further informed that neither unit nor its vendor shall avail duty benefits/exemptions for the creation & operation of such facility. It was informed to them that for cooking in cafeteria separate 'Fire NOC' would be required.

8.5. After due deliberations, the Approval Committee approved the proposal, subject to statutory compliance and 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 further directed to issue a letter to all the units who have been granted permission to setup & operate a 'Cafeteria' in its premises, to fulfill the statutory compliance in terms of Instruction No. 95 dated 11.06.2019 issued by DOC. It was further directed by the Approval Committee that Specified Officer will verify and ensure that statutory compliances are being met.

9. मै० एफआईएल इंडिया बिज़नेस एंड रिसर्च सर्विसेज प्रा० लि० का मै० सीव्यू डेवलपर्स प्रा० लि० के प्लॉट संख्या -20 एवं 21 , सेक्टर -135, नोएडा, (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाइयों द्वारा कैफेटेरिया / कैंटीन ,मेडिकल एवं शिशु गृह (crèche) की सुविधा प्रदान करने का प्रस्ताव।

9.1. It was brought to the notice of the Approval Committee that M/s. FIL India Business and Research Services Pvt. Ltd. had submitted proposal to setup following facilities in the premises of its unit located in the IT/ITES SEZ of M/s Seaview Developers Pvt. Ltd., Plot No.20 & 21, sector-135, Noida (U.P) for exclusive use by the employees of this SEZ unit:-

| Name of facility | Proposed area | Name of Vendor |
|------------------|--|--|
| Cafeteria | 2482.56 Sqft at 7 th Floor, Building No.10. | M/s. JC Creations Private Limited. |
| Medical Room | 64.06 Sqft. at 7 th Floor, Building No.10. | Life time Wellness Rx International Ltd. |
| Crèche | Not provided | Not provided |

9.2. It was informed that SEZ Developer has given NOC dt.19.08.2019 to the unit to setup Cafeteria and Medical room, however, permission for crèche facility has not mentioned in the said NOC.

9.3. 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".

9.4. 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.

9.5. Shri Alok Loyalka, Director, Shri Sushil Varma, Manager & Shri Shipra Banal, Asstt. Manager of M/s. FIL India Business and Research Services Pvt. Ltd. appeared before the Approval Committee and explained the proposal. The representatives informed that the Cafeteria & Medical room are already operational in the unit's premises and they have planned to setup a Crèche facility for exclusive use by the employees of its SEZ unit. They informed that around 2600 people are working in all the units belonging to their group and 350 people are working in this unit. Total NFE achieved by the unit is around Rs.1200 Crore and investment is around Rs.175 - 180 Crore and export is mainly to U.K. They further informed that no cooking activity is being undertaken in the unit's premises and only ready to eat food is served for consumption of the employees. Further, the Medical facility has been setup to provide first aid to the employees in case of an emergency. They further informed that neither the unit nor its vendor will avail any duty benefits/exemptions for the creation & operation of such facility.

9.6. After due deliberations, the Approval Committee approved the regularization of existing Cafeteria & Medical Centre in the unit's premises, subject to statutory compliance and 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 creation & operation of such facilities. This will be exclusively for use of their employees. The unit shall ensure statutory compliances and 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. Approval Committee also granted in-principle approval for setup & operate 'Crèche' facility in unit's premises, subject to submission of 'NOC' from the SEZ Developer and further subject to statutory compliance of the conditions mentioned in Instruction No. 95 dated 11.06.2019 issued by DOC. 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.

10. मै० ड्रेफेंट इन्फोटेक प्रा० लि० का मै० अर्शिया नोर्दन एफटीडब्ल्यूजेड लिमिटेड की ग्राम इब्राहिमपुर, जुनैदपुर उर्फ मौजपुर, तहसील खुर्जा, जिला-बुलंदशहर (उत्तर प्रदेश) स्थित फ्री ट्रेड एंड वेयरहाउसिंग जोन में स्थापित इकाई के एलओए में अतिरिक्त वस्तुओं को शामिल करने का प्रस्ताव।



10.1. It was brought to the notice of the Approval Committee that M/s. Draphant Infotech Pvt. Ltd. had submitted proposal for inclusion of following item in the Annexure-A of LOA dated 16.10.2018 of its 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.) :-

| Sl. No. | ITC(HS) Code proposed by the unit | Name of Commodity proposed by the unit | Description of item against proposed Exim Code / ITC(HS) Code mentioned in IMPORT POLICY- 2017 of DGFT | DGFT Policy |
|---------|-----------------------------------|--|---|---------------|
| (i) | 34039900 | Lubricating Oil | Exim Code 3403 - Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals. | Others (free) |
| (ii) | 35061000 | Spray Sealant, Adhesives | Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg. | Free |
| (iii) | 38101010 | Lead free Solder Paste | Pickling preparation and other soldering, brazing or welding powder or pastes | Free |
| (iv) | 85071000 | Starter Battery | Lead-acid of a kind used for starting piston engines | Free |
| (v) | 85072000 | Sealted Lead Acidic Battery | Other lead-acid accumulators | Free |
| (vi) | 85073000 | Primary Lithium Cell | Nickel-cadmium | Free |
| (vii) | 85074000 | Small Battery for Mobile Phone | Nickel-Iron | Free |
| (viii) | 85075000 | Rechargeable Battery | Nickel-metal hydride | Free |
| (ix) | 85076000 | Lithium-Ion Battery | Lithium-ion | Free |
| (x) | 85078000 | Battery for Mobile Phone | Other accumulators | Free |
| (xi) | 85322990 | Chip Capacitor | Exim Code 8532 - Electrical capacitors, fixed, variable or adjustable (pre-set). | Others (free) |
| (xii) | 85334030 | SMD Thermistor | Thermistors | Free |
| (xiii) | 85334090 | Chip Resistor | Exim Code 8533 - Electrical resistors (including rheostats and potentiometers), other than heating resistors | Others (free) |
| (xiv) | 85334090 | Precise SMD Resistor | Exim Code 8533 - Electrical resistors (including rheostats and potentiometers), other than heating resistors | Others (free) |
| (xv) | 85429000 | Nest Plate for IC | Exim Code 8542 - Electronic integrated circuits. | Parts (free) |
| (xvi) | 85423100 | Memory IC | Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits. | Free |
| (xvii) | 85423900 | Duplexer | Exim Code 8542 - Electronic integrated circuits. | Others (free) |
| (xviii) | 85423900 | Surface Aucoustic Wave | Exim Code 8542 - Electronic integrated circuits. | Others (free) |

A. Gupta

| | | | | |
|-------|----------|------------------|--|---------------|
| | | Filter | | |
| (xix) | 85423900 | Band Pass Filter | Exim Code 8542 - Electronic integrated circuits. | Others (free) |

10.2. Mr. Naveen Kumar Jha, Manager-Logistics of M/s. Draphant Infotech Pvt. Ltd. appeared before the Approval Committee and explained the proposal.

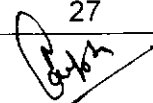
10.3. After due deliberations, the Approval Committee approved the above items proposed by the unit, subject to following terms & conditions:-

- (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 come 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.

11. मै० एचसीएल टेक्नोलॉजीज लि०, विकासकर्ता का प्लॉट सं० 3A, 3B & 2C, सेक्टर- 126, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में अधिकृत संचालन के लिए सामग्री की सूची के अनुमोदन का प्रस्ताव सम्बन्धी।

11.1. 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 | 2047.24 |
| ii) | Power (including power backup facilities) for captive use only. | 23 | 1206.77 |
| iii) | Air Conditioning of Processing area. | 21 | 831.09 |
| iv) | Telecom and other communication facilities including internet connectivity. | 05 | 32.88 |
| v) | Common Data Centre with inter-connectivity. | 13 | 49.53 |
| vi) | Access Control and Monitoring System. | 24 | 7.00 |
| vii) | Water treatment plant, water supply lines (dedicated lines up to source), sewage lines, storm water drains and water channels of appropriate capacity. | 02 | 218.63 |
| viii) | Fire protection system with sprinklers, fire and smoke detectors. | 07 | 133.47 |
| ix) | Cafeteria / Canteen for staff in processing area. | 27 | 9.30 |



| | | | |
|----|-------------------------------|---------------|----------------|
| x) | Landscaping and water bodies. | 08 | 46.72 |
| | | Total: | 4582.63 |

11.2. Mr. D.K. Sharma, General Manager-Commercial, Mr. Rohit Aneja, Director-Project & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the developer and explained the requirement of proposed materials for maintenance of existing facilities. On being asked about the use of Refrigerator, the representatives informed that proposed 'Refrigerator' is meant for Air Conditioning and it is not like general Refrigerators being used for domestic purposes. They further mentioned that the Refrigerating gas is environment friendly. They also explained that LED Strip light comes in rolls only. The Approval Committee observed that there are import restrictions on 'Refrigerant Gas'. In this regard, the representative of the developer clarified that all the items proposed under 'Air Conditioning of Processing area' being procured from DTA.

11.3. After due deliberations, Approval Committee approved the proposed list of materials except 4 Nos. Samsung Microwave' at Sl. No.3 & parts & accessories for Dishwasher at Sl. No. 4 to 6 in the list of items proposed for "Cafeteria / Canteen for staff in processing area' (Annexure-IX), subject to the condition that import restrictions, if any, will be complied with by the developer.

12. मै० एचसीएल टेक्नोलॉजीज लि० का मै० गोल्डन टॉवर इन्फ्राटेक प्राइवेट लिमिटेड के प्लॉट नंबर 08, सेक्टर -144, नोएडा (उत्तर प्रदेश) स्थित आईटी / आईटीईएस विशेष आर्थिक क्षेत्र में स्थापित इकाई के लिए 67 डिफॉल्ट सेवाओं की सूची एवं 02 अतिरिक्त सेवाओं के अनुमोदन का प्रस्ताव।

12.1. It was brought to the notice of the Approval Committee that M/s. HCL Technologies Ltd. had submitted a proposal for approval of uniform list of 67 Nos. default services and approval of following 02 Nos. additional services, in respect of its unit located in the IT/ITES SEZ of M/s Golden Tower Infratech Pvt. Ltd, at Plot No 8, Sector 144, Noida (U.P):-

| S. No. | Proposed Service | Justification for requirement of proposed service given by the unit |
|--------|-----------------------------|---|
| (i) | Business Auxiliary Services | HCL requires business auxiliary services since it hires vendors for procurement of input services which are used for provision of output service. Further, vendors are also hired for promotion and marketing of service provided by HCL. |
| (ii) | Event management service. | They organize promotional events related to Authorised Operations. |

12.2. It was informed that the unit has also submitted brief justification for requirement of each services listed in uniform list of 67 nos. default services.

12.3. Mr. D.K. Sharma, General Manager-Commercial, Mr. Rohit Aneja, Director-Project & Mr. Subhash Chandra, Dy. Manager appeared before the Approval Committee on behalf of the unit and explained the requirement of proposed services aligning with GST.

